Harmonized System Classification (HS2012)	Sufficient production
93.05 – 93.07	A change from any other heading; or
	A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of the non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product.
SECTION XX	MISCELLANEOUS MANUFACTURED ARTICLES
Chapter 94	Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and the Like; Prefabricated Buildings
94.01 – 94.06	A change from any other heading; or
	A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of the non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product.
Chapter 95	Toys, Games and Sports Requisites; Parts and Accessories Thereof
95.03 – 95.05	A change from any other heading; or
	A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of the non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product.
9506.11 – 9506.29	A change from any other heading; or
	A change from within any one of these subheadings or any other subheading, whether or not there is also a change from any other heading, provided that the value of the non-originating materials classified in the same subheading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product.