

## Chapter IV: Rules of Origin

### Article IV.1 Originating Goods

Except as otherwise provided in this Chapter, a good shall originate in the territory of a Party where:

- (a) the good is wholly obtained or produced entirely in the territory of one or both of the Parties, as defined in Article IV.15;
- (b) each of the non-originating materials used in the production of the good undergoes an applicable change in tariff classification as set forth in Annex IV.1 (Specific Rules of Origin) as a result of production occurring entirely in the territory of one or both of the Parties, or the good otherwise satisfies the applicable requirements of that Annex where no change in tariff classification is required, and the good satisfies all other applicable requirements of this Chapter;
- (c) the good is produced entirely in the territory of one or both of the Parties exclusively from originating materials; or
- (d) except for a good of Chapter 39 or Chapter 50 through 63 or except as provided in Annex IV.1 (Specific Rules of Origin), the good is produced entirely in the territory of one or both of the Parties but one or more of the non-originating materials used in the production of the good cannot undergo a change in tariff classification because both the good and the non-originating materials are classified in the same subheading, or heading that is not further subdivided into subheadings, provided that the regional value-content of the good, determined in accordance with Article IV.2, is not lower than 35 per cent when the transaction value method is used, or 25 per cent when the net cost method is used, and the good meets the other applicable requirements of this Chapter.

### Article IV.2 Regional Value-content

1. Except as provided in paragraph 5, each Party shall provide that the regional value content of a good shall be calculated, at the choice of the exporter or producer of the good, on the basis of either the transaction value method set out in paragraph 2 or, for an automotive good of subheading 8407.31 through 8407.34 or heading 87.01 through 87.08, the net cost method set out in paragraph 3.

2. Each Party shall provide that an exporter or producer may calculate the regional value content of a good on the basis of the following transaction value method:

$$RVC = \frac{TV - VNM}{TV} \times 100$$

where:

RVC is the regional value content, expressed as a percentage;

TV is the transaction value of the good, adjusted to an F.O.B. basis; and

VNM is the value of non-originating materials used by the producer in the production of the good, in accordance with paragraph 6 of this Article.

**3.** Each Party shall provide that an exporter or a producer may calculate the regional value content of an automotive good of subheading 8407.31 through 8407.34 or heading 87.01 through 87.08 on the basis of the following net cost method:

$$RVC = \frac{NC - VNM}{NC} \times 100$$

where:

RVC is the regional value content, expressed as a percentage;

NC is the net cost of the good; and

VNM is the value of non-originating materials used by the producer in the production of the good, in accordance with paragraph 6 of this Article.

**4.** The value of non-originating materials used by the producer in the production of a good shall not, for purposes of calculating the regional value content of the good under paragraph 2 or 3, include the value of non-originating materials used to produce originating materials that are subsequently used in the production of the good. <sup>1</sup>

**5.** For purposes of calculating the net cost of a good under paragraph 3, the producer of the good may:

(a) calculate the total cost incurred with respect to all goods produced by that producer, subtract any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, as well as non-allowable interest costs that are included in the total cost of all such goods, and then reasonably allocate the resulting net cost of those goods to the good;

(b) calculate the total cost incurred with respect to all goods produced by that producer, reasonably allocate the total cost to the good, and then subtract any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and non-allowable interest costs that are included in the portion of the total cost allocated to the good; or

(c) reasonably allocate each cost that forms part of the total cost incurred with respect to the good so that the aggregate of these costs does not include any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, or non-allowable interest costs. <sup>2</sup>

**6.** Except as provided in paragraph 7, the value of a material used in the production of a good shall:

(a) be the transaction value of the material determined in accordance with Article 1 of the Customs Valuation Agreement;

(b) in the event that there is no transaction value or the transaction value of the material is unacceptable under Article 1 of the Customs Valuation Agreement, be determined in accordance with Articles 2 through 7 of the Customs Valuation Agreement;

(c) where not covered under subparagraph (a) or (b), include freight, insurance, packing and all other costs incurred in transporting the material to the place of importation; or

(d) in the case of a domestic transaction, be determined in accordance with the principles of the Customs Valuation Agreement in the same manner as an international transaction, with such modifications as may be required by the circumstances.

7. The value of an intermediate material shall be:

(a) the total cost incurred with respect to all goods produced by the producer of the good that can be reasonably allocated to that intermediate material; or

(b) the sum of all costs that comprise the total cost incurred with respect to that intermediate material that can be reasonably allocated to that intermediate material.

8. The value of an indirect material shall be based on the Generally Accepted Accounting Principles applicable in the territory of the Party in which the good is produced.

#### **Article IV.3**                                   **Accumulation**

For purposes of determining whether a good is an originating good, the production of the good in the territory of one or both of the Parties by one or more producers shall, at the choice of the exporter or producer of the good for which preferential tariff treatment is claimed, be considered to have been performed in the territory of either of the Parties by that exporter or producer, provided that:

(a) all non-originating materials used in the production of the good undergo an applicable tariff classification change set forth in Annex IV.1 (Specific Rules of Origin), and the good satisfies any applicable regional value content requirement, entirely in the territory of one or both of the Parties; and

(b) the good satisfies all other applicable requirements of this Chapter.

#### **Article IV.4**                                   **De Minimis**

1. Except as provided in paragraphs 2 and 3, a good shall be considered to be an originating good if the value of all non-originating materials used in the production of the good that do not undergo an applicable change in tariff classification set out in Annex IV.1 (Specific Rules of Origin) is not more than 10 per cent of the transaction value of the good, adjusted to an F.O.B. basis, provided that:

(a) if the good is subject to a regional value-content requirement, the value of such non-originating materials shall be taken into account in calculating the regional value content

of the good; and

(b) the good satisfies all other applicable requirements of this Chapter.

2. Except as specified in a product-specific rule of origin of Annex IV.1 (Specific Rules of Origin) applicable to a good, paragraph 1 does not apply to a non-originating material used in the production of a good of Chapter 1 through 24 of the Harmonized System unless the non-originating material is provided for in a different subheading from the good for which origin is being determined under this Article.

3. A good of Chapter 50 through 63 of the Harmonized System that is not originating because certain fibres or yarns used in the production of the component of the good that determines the tariff classification of the good do not undergo an applicable change in tariff classification set out in Annex IV.1 (Specific Rules of Origin), shall nonetheless be considered as originating if the total weight of all such fibres or yarns in that component is not more than 10 per cent of the total weight of that component.<sup>3</sup>

#### **Article IV.5 Fungible Goods and Materials**

For purposes of determining whether a good is an originating good:

(a) where originating and non-originating fungible materials are used in the production of a good, the determination of whether the materials are originating need not be made through the identification of any specific fungible material, but may be determined on the basis of any of the inventory management methods set out in Annex IV.5 (Inventory Management Methods); and

(b) where originating and non-originating fungible goods are physically combined or mixed in inventory and, prior to their exportation, do not undergo any production or any other operation in the territory of the Party in which they were physically combined or mixed in inventory, other than unloading, reloading, or any other operation necessary to preserve the goods in good condition or to transport the goods for exportation to the other Party's territory, the determination may be made on the basis of any of the inventory management methods set out in Annex IV.5 (Inventory Management Methods).

#### **Article IV.6 Sets or Assortments of Goods**

1. Except as provided in Annex IV.1 (Specific Rules of Origin), a set or assortment as defined in Rule 3 of the General Rules for the Interpretation of the Harmonized System, shall be considered as originating, provided that:

(a) all the component products, including packaging materials and containers, are originating; or

(b) where the set or assortment contains non-originating component products, including packaging materials and containers:

(i) at least one of the component products, or all the packaging materials and containers for the set, is originating; and

(ii) the regional value content of the set or assortment is not less than 50 per cent under the transaction value method.

2. For purposes of subparagraph 1(b), the value of packaging materials and containers for the set shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the set.

#### **Article IV.7      Accessories, Spare Parts and Tools**

Accessories, spare parts and tools delivered with the good that form part of the good's standard accessories, spare parts or tools, shall be considered as originating if the good originates and shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification set out in Annex IV.1 (Specific Rules of Origin), provided that:

- (a) the accessories, spare parts and tools are not invoiced separately from the good, whether or not each is listed or detailed on the invoice;
- (b) the quantities and value of the accessories, spare parts or tools are customary for the good; and
- (c) if the good is subject to a regional value content requirement, the value of the accessories, spare parts or tools shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

#### **Article IV.8      Indirect Materials**

An indirect material shall be considered as originating without regard to where it is produced.

#### **Article IV.9      Packaging Materials and Containers for Retail Sale**

Packaging materials and containers in which a good is packaged for retail sale shall, if classified with the good, be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification set out in Annex IV.1 (Specific Rules of Origin) and, if the good is subject to a regional value content requirement, the value of such packaging materials and containers shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

#### **Article IV.10      Packing Materials and Containers for Shipment**

Packing materials and containers in which a good is packed for shipment shall be disregarded in determining whether:

- (a) the non-originating materials used in the production of the good undergo an applicable change in tariff classification set out in Annex IV.1 (Specific Rules of Origin);

and

(b) the good satisfies a regional value-content requirement.

#### **Article IV.11 Transshipment**

A good shall not be considered to be an originating good by reason of having undergone production that satisfies the requirements of Article IV.1 if, subsequent to that production, the good:

- (a) undergoes further production or any other operation outside the territories of the Parties, other than unloading, reloading or any other operation necessary to preserve it in good condition or to transport the good to the territory of a Party;
- (b) does not remain under customs control while outside the territories of the Parties; or
- (c) enters into trade or consumption in the territory of a non-Party.

#### **Article IV.12 Non-Qualifying Operations**

Except for sets of Article IV.6 or of Annex IV.1 (Specific Rules of Origin) or except as specified in a product-specific rule of origin of Annex IV.1 (Specific Rules of Origin) applicable to the good, a good shall not be considered to be an originating good merely by reason of :

- (a) disassembly of the good into its parts;
- (b) a change in the end use of the good;
- (c) the mere separation of one or more individual materials or components from an artificial mixture;
- (d) mere dilution with water or another substance that does not materially alter the characteristics of the good;
- (e) removal of dust or damaged parts from, oiling, or applying anti-rust paint or protective coatings to, the good;
- (f) testing or calibration, division of loose shipments, grouping into packages, or attaching identifying labels, markings or signs to the good or its packaging; or
- (g) packaging or repackaging of the good.

#### **Article IV.13 Interpretation and Application**

For purposes of this Chapter:

- (a) the basis for tariff classification in this Chapter is the Harmonized System<sup>4</sup>
- (b) where applying Article IV.1(d), the determination of whether a heading or subheading under the Harmonized System provides for both a good and the materials that are used in the production of the good shall be made on the basis of the nomenclature of the heading or subheading and the relevant Section or Chapter Notes, in accordance with the General Rules for the Interpretation of the Harmonized System;
- (c) in applying the Customs Valuation Agreement under this Chapter:

- (i) the principles of the Customs Valuation Agreement shall apply to domestic transactions, with such modifications as may be required by the circumstances, as would apply to international transactions;
- (ii) the provisions of this Chapter shall take precedence over the Customs Valuation Agreement to the extent of any difference; and
- (iii) the definitions in Article IV.15 shall take precedence over the definitions in the Customs Valuation Agreement to the extent of any difference; and
- (d) all costs referred to in this Chapter shall be recorded and maintained in accordance with the Generally Accepted Accounting Principles applicable in the territory of the Party in which the good is produced.

#### **Article IV.14      Consultation and Modifications**

1. The Parties shall consult regularly to ensure that this Chapter is administered effectively, uniformly and consistently with the spirit and objectives of this Agreement, and shall cooperate in the administration of this Chapter in accordance with Chapter V (Customs Procedures).
2. Should problems arise between the Parties concerning the interpretation of the provisions of this Chapter, the Parties agree to consult with each other on the establishment and implementation, through their respective laws or regulations, of Uniform Regulations regarding the interpretation, application and administration of this Chapter.
3. A Party that considers that this Chapter requires modification to take into account developments in production processes or other matters may submit a proposed modification along with supporting rationale and any studies to the other Party for consideration and any appropriate action under Chapter III (National Treatment and Market Access of Goods).

#### **Article IV.15      Definitions**

For purposes of this Chapter:

**F.O.B.** means free on board, regardless of the mode of transportation, at the point of direct shipment by the seller to the buyer;

**fungible goods or fungible materials** means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

**Generally Accepted Accounting Principles** means the principles used in the territory of each Party, which provide substantial authorized support with regard to the recording of income, costs, expenses, assets and liabilities involved in the disclosure of information and preparation of financial statements. These indicators may be broad guidelines of general application, as well as those standards, practices and procedures usually employed in accounting;

**goods wholly obtained or produced entirely in the territory of one or both of the Parties** means:

(a) minerals and other non-living natural resources extracted in or taken from the territory of one or both of the Parties;

(b) vegetable goods harvested in the territory of one or both of the Parties;

(c) live animals born and raised entirely in the territory of one or both of the Parties;

(d) goods obtained from live animals in the territory of one or both of the Parties;

(e) goods obtained from hunting or fishing in the territory of one or both of the Parties;

(f) goods (fish, shellfish and other marine life) taken from the sea, seabed or subsoil outside the territory of one or both of the Parties by a vessel registered, recorded or listed with a Party, or leased by a company established in the territory of a Party, and entitled to fly its flag or by a vessel not exceeding 15 tons gross tonnage that is licensed by a Party;

(g) goods produced on board a factory ship from the goods referred to in subparagraph (f), provided such factory ship is registered, recorded or listed with a Party, or leased by a company established in the territory of a Party, and entitled to fly its flag;

(h) goods, other than fish, shellfish and other marine life, taken or extracted from the seabed or the subsoil of the continental shelf or the exclusive economic zone of either of the Parties;

(i) goods, other than fish, shellfish and other marine life, taken or extracted from the seabed or the subsoil, in the area outside the continental shelf and the exclusive economic zone of either of the Parties or of any other State as defined in the United Nations Convention on the Law of the Sea, by a vessel registered, recorded or listed with a Party and entitled to fly its flag, or by a Party or person from a Party;

(j) goods taken from outer space, provided they are obtained by a Party or a person of a Party and not processed in a non-Party;

(k) waste and scrap derived from:

(i) production in the territory of one or both of the Parties; or

(ii) used goods collected in the territory of one or both of the Parties, provided such goods are fit only for the recovery of raw materials; and

(l) goods produced in the territory of one or both of the Parties exclusively from goods referred to in subparagraphs (a) through (k), or from their derivatives, at any stage of production;

**identical or similar goods** means "identical goods" and "similar goods", respectively, as defined in the Customs Valuation Agreement;

**indirect material** means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

(a) fuel and energy;

(b) tools, dies and moulds;



- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in the production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices, and supplies used for testing or inspecting the goods;
- (g) catalysts and solvents; and
- (h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

**intermediate material** means a material that is produced by a producer of a good and used in the production of that good;

**material** means a good that is used in the production of another good, and includes a part or an ingredient;

**net cost** means total cost minus sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the total cost;

**net cost of a good** means the net cost that can be reasonably allocated to a good using one of the methods set out in Article IV.2.5;

**non-allowable interest costs** means interest costs incurred by a producer that exceed 700 basis points above the applicable national government interest rate identified for comparable maturities;

**non-originating good** or **non-originating material** means a good or material that does not qualify as originating under this Chapter;

**producer** means a person who grows, mines, harvests, fishes, hunts, manufactures, processes or assembles a good;

**production** means growing, mining, harvesting, fishing, trapping, hunting, manufacturing, processing or assembling a good;

**reasonably allocate** means to apportion in a manner appropriate to the circumstances;

**royalties** means payments of any kind, including payments under technical assistance or similar agreements, made as consideration for the use or right to use any copyright, literary, artistic, or scientific work, patent, trademark, design, model, plan, secret formula or process, excluding those payments under technical assistance or similar agreements that can be related to specific services such as:

- (a) personnel training, without regard to where performed; and
- (b) if performed in the territory of one or both of the Parties, engineering, tooling, die-setting, software design and similar computer services, or other services;

**sales promotion, marketing and after-sales service costs** means the following costs related to sales promotion, marketing and after-sales service:

- (a) sales and marketing promotion; media advertising; advertising and market research; promotional and demonstration materials; exhibits; sales conferences, trade shows and conventions; banners; marketing displays; free samples; sales, marketing and after-sales service literature (product brochures, catalogues, technical literature, price lists, service manuals, sales aid information); establishment and protection of logos and trademarks; sponsorships; wholesale and retail restocking charges; entertainment;
- (b) sales and marketing incentives; consumer, retailer or wholesaler rebates; merchandise incentives;
- (c) salaries and wages; sales commissions; bonuses; benefits (for example, medical, insurance, pension); traveling and living expenses; membership and professional fees; for sales promotion, marketing and after-sales service personnel;
- (d) recruiting and training of sales promotion, marketing and after-sales service personnel, and after-sales training of customers' employees, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;
- (e) product liability insurance;
- (f) office supplies for sales promotion, marketing and after-sales service of goods, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;
- (g) telephone, mail and other communications, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;
- (h) rent and depreciation of sales promotion, marketing and after-sales service offices and distribution centres;
- (i) property insurance premiums, taxes, cost of utilities, and repair and maintenance of sales promotion, marketing and after-sales service offices and distribution centres, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer; and
- (j) payments by the producer to other persons for warranty repairs;

**shipping and packing costs** means the costs incurred in packing a good for shipment and shipping the good from the point of direct shipment to the buyer, excluding costs of preparing and packaging the good for retail sale;

**total cost** means all product costs, period costs and other costs incurred in the territory of one or both of the Parties;

**transaction value** means:

- (a) the price actually paid or payable for a good or material with respect to a transaction of the producer of the good, adjusted in accordance with the principles of paragraphs 1, 3 and 4 of Article 8 of the Customs Valuation Agreement, regardless of whether the good or material is sold for export; or

(b) where there is no transaction value or the transaction value is unacceptable under Article 1 of the Customs Valuation Agreement, the value determined in accordance with Articles 2 through 7 of the Customs Valuation Agreement; and

**used** means used or consumed in the production of goods.

## ANNEX IV.1

### Specific Rules of Origin

#### Section I - General Interpretative Note

For purposes of interpreting the rules of origin set forth in this Annex:

- (a) the specific rule or specific set of rules that applies to a particular heading or subheading appears immediately adjacent to the heading or subheading;
- (b) a requirement of a change in tariff classification or any other condition set out in a specific rule applies only to non-originating materials;
- (c) the reference to weight in the rules for goods of Chapters 1 through 24 of the Harmonized System means dry weight unless otherwise specified in the Harmonized System;
- (d) where two or more rules are applicable to a heading, subheading or group of headings or subheadings and the alternative rule contains a phrase beginning with the words "whether or not":
  - (i) the change in tariff classification specified in the phrase beginning with the words "whether or not" reflects the change specified in the first rule applicable to the heading, subheading or group of headings or subheadings;
  - (ii) the only change in tariff classification permitted by the alternative rule, in addition to the change in tariff classification specified at the beginning of that rule, is the change specified in the phrase commencing with the words "whether or not";
  - (iii) unless otherwise specified, only the value of the non-originating materials referred to at the beginning of the alternative rule shall be included in calculating the regional value content set out in the rule; and
  - (iv) the value of any non-originating materials satisfying the change in tariff classification specified in the phrase beginning with the words "whether or not" shall not be included in calculating the regional value content set out in the rule; and
- (e) the following definitions apply:

**chapter** means a chapter of the Harmonized System;

**heading** means the first four digits in the tariff classification number under the Harmonized System;

**section** means a section of the Harmonized System; and

**subheading** means the first six digits in the tariff classification number under the Harmonized System.

## **Section II - Specific Rules of Origin**

### **Section I - Live Animals; Animal Products (Chapter 1-5)**

#### **Chapter 1 Live Animals**

01.01-01.06 A change to heading 01.01 through 01.06 from any other chapter.

#### **Chapter 2 Meat and Edible Meat Offal**

02.01-02.10 A change to heading 02.01 through 02.10 from any other chapter.

#### **Chapter 3 Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates**

0301.10-0301.99 A change to subheading 0301.10 through 0301.99 from any other chapter; or

A change to any one of subheading 0301.10 through 0301.99 from within that subheading.

03.02-03.03 A change to heading 03.02 through 03.03 from any other chapter; or  
A change to heading 03.02 through 03.03 from fry<sup>1</sup> of heading 03.01.

03.04 A change to heading 03.04 from fry of heading 03.01 or any other chapter; or

A change to heading 03.04 from any other heading, except from subheading 0302.11, 0302.31 through 0302.39, 0302.61, 0302.65, 0302.69, 0303.21, 0303.41 through 0303.49, 0303.71, 0303.75, 0303.77 or 0303.79.

0305.10-0305.20 A change to subheading 0305.10 through 0305.20 from fry of heading 03.01 or any other chapter.

0305.30 A change to subheading 0305.30 from any other heading, except from subheading 0302.11, 0302.23, 0302.31 through 0302.39, 0302.61, 0302.65, 0302.69, 0303.21, 0303.33, 0303.41 through 0303.49, 0303.71, 0303.75, 0303.77 or 0303.79.

0305.41-0305.42 A change to subheading 0305.41 through 0305.42 from any other subheading, including another subheading within that group.

- 0305.49 A change to subheading 0305.49 from any other heading, except from subheading 0302.11, 0302.31 through 0302.39, 0302.61, 0302.65, 0302.69, 0303.21, 0303.41 through 0303.49, 0303.71, 0303.75, 0303.77 or 0303.79.
- 0305.51 A change to subheading 0305.51 from any other subheading. 0305.59 A change to subheading 0305.59 from any other heading, except from subheading 0302.11, 0302.23, 0302.31 through 0302.39, 0302.61, 0302.65, 0302.69, 0303.21, 0303.33, 0303.41 through 0303.49, 0303.71, 0303.75, 0303.77 or 0303.79.
- 0305.61-0305.63 A change to subheading 0305.61 through 0305.63 from any other subheading, including another subheading within that group.
- 0305.69 A change to subheading 0305.69 from any other heading, except from subheading 0302.11, 0302.23, 0302.31 through 0302.39, 0302.61, 0302.65, 0302.69, 0303.21, 0303.33, 0303.41 through 0303.49, 0303.71, 0303.75, 0303.77 or 0303.79.
- 0306.11-0306.14 A change to subheading 0306.11 through 0306.14 from any other heading.
- 0306.19 A change to subheading 0306.19 from any other subheading, except from subheading 0306.29.
- 0306.21-0306.24 A change to subheading 0306.21 through 0306.24 from any other heading; or A change to market-size crustaceans of any one of subheading 0306.21 through 0306.24 from larvae of that subheading. 0306.29 A change to subheading 0306.29 from any other subheading, except from subheading 0306.19.
- 0307.10-0307.99 A change to subheading 0307.10 through 0307.99 from any other heading; or  
A change to market-size molluscs or other aquatic invertebrates of any one of subheading 0307.10 through 0307.99 from larvae of that subheading.
- Chapter 4 Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included**
- 04.01-04.10 A change to heading 04.01 through 04.10 from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10 per cent by weight on milk solids.
- Chapter 5 Products of Animal Origin, Not Elsewhere Specified or Included**
- 05.01-05.11 A change to heading 05.01 through 05.11 from any other chapter.

**Section II - Vegetable Products (Chapter 6-14)**

**Note:** *Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a Party or a non-Party country.*

**Chapter 6 Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage**

06.01-06.04 A change to heading 06.01 through 06.04 from any other chapter.

**Chapter 7 Edible Vegetables and Certain Roots and Tubers**

07.01-07.14 A change to heading 07.01 through 07.14 from any other chapter.

**Chapter 8 Edible Fruit and Nuts; Peel of Citrus Fruit or Melons**

08.01-08.12 A change to heading 08.01 through 08.12 from any other chapter.

0813.10-0813.40 A change to subheading 0813.10 through 0813.40 from any other chapter.

0813.50 A change to subheading 0813.50 from any other subheading, except from heading 08.01, subheading 0802.90, heading 08.03, subheading 0804.30 or 0804.50, heading 08.05 or 08.07 or subheading 0813.40.

08.14 A change to heading 08.14 from any other heading; or A change to frozen, dried or provisionally preserved peel of citrus fruit of heading 08.14 from fresh peel of citrus fruit of heading 08.14, whether or not there is also a change from any other heading.

**Chapter 9 Coffee, Tea, Maté and Spices**

09.01 A change to heading 09.01 from any other chapter.

0902.10-0902.40 A change to any one of subheading 0902.10 through 0902.40 from within that subheading or any other subheading, including another subheading within that group.

09.03 A change to heading 09.03 from any other heading.

0904.11-0910.99 A change to any one of subheading 0904.11 through 0910.99 from within that subheading or any other subheading, including another subheading within that group, except from subheading 0709.60, 0904.20, 0908.30 or 0910.10.

<b>Chapter 10</b>	<b>Cereals</b>
10.01-10.08	A change to heading 10.01 through 10.08 from any other chapter.
<b>Chapter 11</b>	<b>Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten</b>
11.01-11.03	A change to heading 11.01 through 11.03 from any other chapter.
1104.11-1104.12	A change to subheading 1104.11 through 1104.12 from any other subheading, including another subheading within that group.
1104.19-1104.30	A change to subheading 1104.19 through 1104.30 from any other heading.
11.05-11.07	A change to heading 11.05 through 11.07 from any other chapter.
1108.11-1108.13	A change to subheading 1108.11 through 1108.13 from any other heading.
1108.14	A change to subheading 1108.14 from any other chapter, except from subheading 0714.10.
1108.19-1108.20	A change to subheading 1108.19 through 1108.20 from any other heading.
11.09	A change to heading 11.09 from any other heading.
<b>Chapter 12</b>	<b>Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder</b>
12.01–12.07	A change to heading 12.01 through 12.07 from any other chapter.
12.08	A change to heading 12.08 from any other heading.
12.09-12.14	A change to heading 12.09 through 12.14 from any other chapter.
<b>Chapter 13</b>	<b>Lac; Gums, Resins and Other Vegetable Saps and Extracts</b>
13.01-13.02	A change to heading 13.01 through 13.02 from any other chapter.
<b>Chapter 14</b>	<b>Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included</b>
14.01-14.04	A change to heading 14.01 through 14.04 from any other chapter.
<b>Section III</b>	<b>- Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes</b>

**(Chapter 15)**

**Chapter 15      Animal or Vegetable Fats and Oils and Their Cleavage Products;  
Prepared Edible Fats; Animal or Vegetable Waxes**

- 15.01-15.12      A change to heading 15.01 through 15.12 from any other chapter.
- 1513.11-1513.19      A change to subheading 1513.11 through 1513.19 from any other chapter.
- 1513.21-1513.29      A change to subheading 1513.21 through 1513.29 from any other chapter, except from subheading 1207.10.
- 15.14-15.15      A change to heading 15.14 through 15.15 from any other chapter.
- 1516.10      A change to a good of subheading 1516.10, obtained entirely from seals or seal products, from any other heading;  
  
or A change to any other good of subheading 1516.10 from any other chapter.
- 1516.20      A change to subheading 1516.20 from any other chapter.
- 15.17-15.18      A change to heading 15.17 through 15.18 from any other chapter, except from heading 38.23.
- 15.20-15.22      A change to heading 15.20 through 15.22 from any other chapter.

**Section IV      - Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco  
and Manufactured Tobacco Substitutes (Chapter 16-24)**

**Chapter 16      Preparations of Meat, of Fish or of Crustaceans, Molluscs or  
Other Aquatic Invertebrates**

- 16.01-16.02      A change to heading 16.01 through 16.02 from any other chapter or mechanically de-boned fowl of heading 02.07, except from heading 02.01 through 02.03, subheading 0206.10 through 0206.49 or any other good of heading 02.07.
- 16.03-16.05      A change to heading 16.03 through 16.05 from any other chapter.

**Chapter 17      Sugars and Sugar Confectionery**

- 17.01-17.03      A change to heading 17.01 through 17.03 from any other chapter.
- 17.04      A change to heading 17.04 from any other heading.



<b>Chapter 18</b>	<b>Cocoa and Cocoa Preparations</b>
18.01-18.02	A change to heading 18.01 through 18.02 from any other chapter.
18.03	A change to heading 18.03 from any other heading.
18.04-18.05	A change to heading 18.04 through 18.05 from any other heading, including another heading within that group, except from heading 18.03.
18.06	A change to heading 18.06 from any other heading, except from heading 18.03 through 18.05.
<b>Chapter 19</b>	<b>Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products</b>
1901.10	A change to subheading 1901.10 from any other chapter.
1901.20	A change to subheading 1901.20 from any other chapter;  or A change to mixes and doughs of subheading 1901.20 containing more than 25 per cent by weight of butterfat, not put up for retail sale, from any other chapter, except from Chapter 4.
1901.90	A change to subheading 1901.90 from any other chapter;  or A change to dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids from any other chapter, except from Chapter 4.
19.02-19.03	A change to heading 19.02 through 19.03 from any other heading, including another heading within that group.
1904.10-1904.20	A change to subheading 1904.10 through 1904.20 from any other heading.
1904.90	A change to subheading 1904.90 from any other heading, except from heading 10.06.
19.05	A change to heading 19.05 from any other heading.
<b>Chapter 20</b>	<b>Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants</b>
20.01-20.04	A change to heading 20.01 through 20.04 from any other chapter.
2005.10	A change to subheading 2005.10 from any other subheading.

- 2005.20-2005.90 A change to subheading 2005.20 through 2005.90 from any other chapter.
- 20.06 A change to heading 20.06 from any other chapter.
- 2007.10 A change to subheading 2007.10 from any other subheading.
- 2007.91-2007.99 A change to subheading 2007.91 through 2007.99 from any other heading.
- 2008.11-2008.19 A change to subheading 2008.11 through 2008.19 from any other chapter.
- 2008.20 A change to subheading 2008.20 from any other heading, except from subheading 0804.30.
- 2008.30-2008.99 A change to subheading 2008.30 through 2008.99 from any other chapter.
- 2009.11-2009.90 A change to any one of subheading 2009.11 through 2009.90 from within that subheading or any other subheading, including another subheading within that group.

**Chapter 21      Miscellaneous Edible Preparations**

- 2101.11-2101.12 A change to subheading 2101.11 through 2101.12 from any other chapter, except from Chapter 9.
- 2101.20-2101.30 A change to subheading 2101.20 through 2101.30 from any other chapter.
- 2102.10 A change to subheading 2102.10 from within that subheading or any other subheading.
- 2102.20-2102.30 A change to subheading 2102.20 through 2102.30 from any other chapter.
- 2103.10-2103.20 A change to subheading 2103.10 through 2103.20 from any other chapter.
- 2103.30 A change to subheading 2103.30 from within that subheading or any other subheading.
- 2103.90 A change to subheading 2103.90 from any other heading.
- 21.04 A change to heading 21.04 from any other heading.
- 21.05 A change to heading 21.05 from any other heading, except from

Chapter 4 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids.

21.06

A change to heading 21.06 from any other chapter;

A change to concentrated fruit or vegetable juices, fortified with minerals and vitamins, of heading 21.06 from any other heading, provided that it is not the result of merely fortifying with minerals and vitamins;

A change to preparations of heading 21.06 containing more than 10 per cent by weight of milk solids from any other chapter, except from Chapter 4 or dairy preparations containing more than 10 per cent by weight of milk solids of subheading 1901.90; or

A change to compound preparations of heading 21.06, with an alcoholic strength exceeding 0.5 per cent by volume, of a kind used in the manufacture of beverages from any other heading, except from heading 22.03 through 22.09.

## **Chapter 22**

### **Beverages, Spirits and Vinegar**

22.01

A change to heading 22.01 from any other chapter.

2202.10

A change to subheading 2202.10 from any other chapter.

2202.90

A change to subheading 2202.90 from any other chapter; or

A change to beverages containing juices, not concentrated, fortified with minerals or vitamins of subheading 2202.90 from any other heading, provided that the product is not the result of merely fortifying with minerals or vitamins; or

A change to beverages containing milk of subheading 2202.90 from any other heading, except from Chapter 4 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids.

22.03-22.07

A change to heading 22.03 through 22.07 from any heading outside that group, except from heading 22.08 through 22.09.

2208.20

A change to subheading 2208.20 from any other heading, except from heading 22.03 through 22.07 or 22.09.

2208.30

A change to subheading 2208.30 from within that subheading or any other subheading, provided that the total alcoholic volume of the non-originating materials of heading 22.03 through 22.09 does not exceed

	10 per cent of the volume of the total alcoholic strength of the good.
2208.40	A change to subheading 2208.40 from within that subheading or any other subheading, provided that the total alcoholic volume of the non-originating materials of subheading 2208.40 does not exceed 10 per cent of the volume of the total alcoholic strength of the good.
2208.50-2208.60	A change to any one of subheading 2208.50 through 2208.60 from within that subheading or any other subheading, including another subheading within that group, provided that the total alcoholic volume of the non-originating materials of heading 22.03 through 22.09 does not exceed 10 per cent of the volume of the total alcoholic strength of the good.
2208.70	A change to subheading 2208.70 from within that subheading or any other subheading, except from Chapter 9 or 21, provided that the total alcoholic volume of the non-originating materials of heading 22.03 through 22.09 does not exceed 10 per cent of the volume of the total alcoholic strength of the good.
2208.90	A change to subheading 2208.90 from any other heading, except from heading 22.03 through 22.07 or 22.09.
22.09	A change to heading 22.09 from any other heading, except from heading 22.03 through 22.08.
<b>Chapter 23</b>	<b>Residues and Waste from the Food Industries; Prepared Animal Fodder</b>
23.01-23.08	A change to heading 23.01 through 23.08 from any other chapter.
2309.10	A change to subheading 2309.10 from any other heading, except from heading 23.04 or 23.06.
2309.90	A change to preparations used in animal feeding containing more than 10 per cent by weight of milk solids of subheading 2309.90 from any other heading, except from Chapter 4, dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids or heading 23.04 or 23.06; or  A change to any other good of subheading 2309.90 from any other heading, except from heading 23.04 or 23.06.
<b>Chapter 24</b>	<b>Tobacco and Manufactured Tobacco Substitutes</b>
24.01	A change to heading 24.01 from any other chapter.

24.02 A change to heading 24.02 from any other heading, except from cut tobacco of subheading 2403.10.

24.03 A change to heading 24.03 from any other heading.

**Section V - Mineral Products (Chapter 25-27)**

**Chapter 25 Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement**

25.01-25.30 A change to heading 25.01 through 25.30 from any other chapter.

**Chapter 26 Ores, Slag and Ash**

26.01-26.21 A change to heading 26.01 through 26.21 from any other chapter.

**Chapter 27 Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes**

27.01-27.03 A change to heading 27.01 through 27.03 from any other chapter.

27.04 A change to heading 27.04 from any other heading.

27.05-27.09 A change to heading 27.05 through 27.09 from any other chapter.

27.10 A change to heading 27.10 from any other heading; or

A change to a good of heading 27.10 from within that heading, whether or not there is also a change from any other heading, provided that the change is the result of atmospheric distillation, vacuum distillation, catalytic hydroprocessing (hydrocracking), catalytic reforming, alkylation, catalytic cracking, thermal cracking or coking.

27.11-27.16.1.1 A change to heading 27.11 through 27.16 from any other heading, including another heading within that group.

**Section VI - Products of the Chemical or Allied Industries (Chapter 28-38)**

**Chapter 28 Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes**

2801.10-2803.00 A change to subheading 2801.10 through 2803.00 from any other subheading, including another subheading within that group.

- 2804.10-2804.50 A change to subheading 2804.10 through 2804.50 from any other subheading, including another subheading within that group.
- 2804.61-2804.69 A change to subheading 2804.61 through 2804.69 from any subheading outside that group; or A change to subheading 2804.61 through 2804.69 from any other subheading within that group, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2804.70-2804.90 A change to subheading 2804.70 through 2804.90 from any other subheading, including another subheading within that group.
- 2805.11-2820.90 A change to subheading 2805.11 through 2820.90 from any other subheading, including another subheading within that group.
- 2821.10 -  
2821.20 A change to subheading 2821.10 through 2821.20 from any other heading; or
- A change to subheading 2821.10 through 2821.20 from any other subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 28.22-28.23 A change to heading 28.22 through 28.23 from any other heading, including another heading within that group.
- 2824.10 -  
2824.90 A change to subheading 2824.10 through 2824.90 from any other heading; or
- A change to subheading 2824.10 through 2824.90 from any other subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2825.10 -  
2850.00 A change to subheading 2825.10 through 2850.00 from any other subheading, including another subheading within that group.
- 28.51 A change to heading 28.51 from any other heading.

**Chapter 29                    Organic Chemicals**

- 2901.10 -  
2902.90 A change to subheading 2901.10 through 2902.90 from any other subheading, including another subheading within that group.

- 2903.11 -  
2903.14 A change to subheading 2903.11 through 2903.14 from any other subheading, including another subheading within that group.
- 2903.15 A change to subheading 2903.15 from any other subheading, except from heading 29.01 through 29.02; or
- A change to subheading 2903.15 from heading 29.01 through 29.02, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2903.16 -  
2903.19 A change to subheading 2903.16 through 2903.19 from any other subheading, including another subheading within that group.
- 2903.21 A change to subheading 2903.21 from any other subheading, except from heading 29.01 through 29.02; or
- A change to subheading 2903.21 from heading 29.01 through 29.02, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2903.22-2903.29 A change to subheading 2903.22 through 2903.29 from any other subheading, including another subheading within that group.
- 2903.30 A change to subheading 2903.30 from any other subheading, except from heading 29.01 through 29.02; or
- A change to subheading 2903.30 from heading 29.01 through 29.02, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2903.41-2903.69 A change to subheading 2903.41 through 2903.69 from any other subheading, including another subheading within that group, except from heading 29.01 through 29.02; or
- A change to subheading 2903.41 through 2903.69 from heading 29.01 through 29.02, whether or not there is also a change from any other subheading, including another subheading within subheading 2903.41 through 2903.69, provided there is a regional value content of not less than 50 per cent under the transaction value method

- 2904.10-2904.90 A change to subheading 2904.10 through 2904.90 from any other subheading, including another subheading within that group, except from heading 29.01 through 29.03; or
- A change to subheading 2904.10 through 2904.90 from heading 29.01 through 29.03, whether or not there is also a change from any other subheading, including another subheading within subheading 2904.10 through 2904.90, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2905.11-2907.30 A change to subheading 2905.11 through 2907.30 from any other subheading, including another subheading within that group.
- 2908.10-2908.90 A change to subheading 2908.10 through 2908.90 from any other heading, except from heading 29.07; or
- A change to subheading 2908.10 through 2908.90 from any other subheading within that group or heading 29.07, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2909.11-2912.60 A change to subheading 2909.11 through 2912.60 from any other subheading, including another subheading within that group. 29.13
- A change to heading 29.13 from any other heading, except from heading 29.12; or
- A change to heading 29.13 from heading 29.12, whether or not there is also a change from any other heading, provided there is a regional value content or not less than 50 per cent under the transaction value method.
- 2914.11-2914.70 A change to subheading 2914.11 through 2914.70 from any other subheading, including another subheading within that group.
- 2915.11-2915.21 A change to subheading 2915.11 through 2915.21 from any other subheading, including another subheading within that group.
- 2915.22-2915.29 A change to subheading 2915.22 through 2915.29 from any other subheading, including another subheading within that group, except from subheading 2915.21; or
- A change to subheading 2915.22 through 2915.29 from subheading 2915.21, whether or not there is also a change from any other subheading, including another subheading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.



- 2915.31-2915.90 A change to subheading 2915.31 through 2915.90 from any other subheading, including another subheading within that group; or  
A change to valproic salts of subheading 2915.90 from valproic acids of subheading 2915.90.
- 2916.11-2917.39 A change to subheading 2916.11 through 2917.39 from any other subheading, including another subheading within that group.
- 2918.11-2918.21 A change to subheading 2918.11 through 2918.21 from any other subheading, including another subheading within that group.
- 2918.22-2918.23 A change to subheading 2918.22 through 2918.23 from any other subheading, including another subheading within that group, except from subheading 2918.21; or  
A change to subheading 2918.22 through 2918.23 from subheading 2918.21, whether or not there is also a change from any other subheading, including another subheading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2918.29-2918.30 A change to subheading 2918.29 through 2918.30 from any other subheading, including another subheading within that group; or  
A change to parabens of subheading 2918.29 from p-hydroxybenzoic acid of subheading 2918.29.
- 2918.90 A change to subheading 2918.90 from any other subheading, except from subheading 2908.10 or 2915.40; or  
A change to subheading 2918.90 from subheading 2908.10 or 2915.40, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 29.19 A change to heading 29.19 from any other heading.
- 2920.10-2920.90 A change to subheading 2920.10 through 2920.90 from any other subheading, including another subheading within that group.
- 2921.11-2921.12 A change to subheading 2921.11 through 2921.12 from any other heading, except from heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26; or  
A change to subheading 2921.11 through 2921.12 from any other subheading within heading 29.21, including another subheading within that group, or heading 29.01, 29.02, 29.04, 29.16, 29.17 or

29.26, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

- 2921.19 A change to subheading 2921.19 from any other subheading.  
2921.21-2921.29 A change to subheading 2921.21 through 2921.29 from any other heading, except from heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26; or
- A change to subheading 2921.21 through 2921.29 from any other subheading within heading 29.21, including another subheading within that group, or heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2921.30 A change to subheading 2921.30 from any other subheading.
- 2921.41-2921.59 A change to subheading 2921.41 through 2921.59 from any other heading, except from heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26; or
- A change to subheading 2921.41 through 2921.59 from any other subheading within heading 29.21, including another subheading within that group, or heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2922.11-2923.90 A change to subheading 2922.11 through 2923.90 from any other subheading, including another subheading within that group.
- 2924.10 A change to subheading 2924.10 from any other subheading.
- 2924.21 A change to subheading 2924.21 from any other subheading, except from subheading 2917.20; or
- A change to subheading 2924.21 from subheading 2917.20, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2924.22-2924.29 A change to subheading 2924.22 through 2924.29 from any subheading outside that group, except from subheading 2917.20; or
- A change to subheading 2924.22 through 2924.29 from any other subheading within that group or subheading 2917.20, whether or not

there is also a change from any subheading outside that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.

- 2925.11-2928.00 A change to subheading 2925.11 through 2928.00 from any other subheading, including another subheading within that group.
- 2929.10 A change to subheading 2929.10 from any other subheading.
- 2929.90 A change to subheading 2929.90 from any other subheading, except from heading 29.21; or
- A change to subheading 2929.90 from heading 29.21, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2930.10-2930.90 A change to subheading 2930.10 through 2930.90 from any other subheading, including another subheading within that group.
- 29.31 A change to heading 29.31 from any other heading.
- 2932.11-2933.90 A change to subheading 2932.11 through 2933.90 from any other subheading, including another subheading within that group.
- 2934.10-2934.90 A change to subheading 2934.10 through 2934.90 from any other subheading, including another subheading within that group; or
- A change to nucleic acids of subheading 2934.90 from other heterocyclic compounds of subheading 2934.90.
- 29.35 A change to heading 29.35 from any other heading.
- 2936.10-2937.99 A change to any one of subheading 2936.10 through 2937.99 from within that subheading or any other subheading, including another subheading within that group.
- 2938.10-2938.90 A change to subheading 2938.10 through 2938.90 from any other heading, except from heading 29.40; or
- A change to subheading 2938.10 through 2938.90 from any other subheading within that group or heading 29.40, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2939.10-2939.90 A change to any one of subheading 2939.10 through 2939.90 from within that subheading or any other subheading, including another

subheading within that group.

- 29.40 A change to heading 29.40 from any other heading, except from heading 29.38; or
- A change to heading 29.40 from heading 29.38, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2941.10-2941.90 A change to any one of subheading 2941.10 through 2941.90 from within that subheading or any other subheading, including another subheading within that group.
- 29.42 A change to heading 29.42 from any other heading.
- Chapter 30            Pharmaceutical Products**
- 3001.10-3006.60 A change to any one of subheading 3001.10 through 3006.60 from within that subheading or any other subheading, including another subheading within that group.
- Chapter 31            Fertilizers**
- 3101.00-3105.90 A change to any one of subheading 3101.00 through 3105.90 from within that subheading or any other subheading, including another subheading within that group.
- Chapter 32            Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks**
- 3201.10-3210.00 A change to any one of subheading 3201.10 through 3210.00 from within that subheading or any other subheading, including another subheading within that group.
- 32.11 A change to heading 32.11 from any other heading.
- 3212.10-3212.90 A change to subheading 3212.10 through 3212.90 from any other subheading, including another subheading within that group.
- 3213.10 A change to a set of subheading 3213.10 from any other subheading, provided that:
- (a) at least one of the component goods, or all of the packaging materials and containers for the set, is originating, and
  - (b) the regional value content of the set is not less than 50 per cent under the transaction value method.

3213.90 A change to subheading 3213.90 from within that subheading or any other subheading.

32.14-32.15 A change to heading 32.14 through 32.15 from any other heading, including another heading within that group.

**Chapter 33 Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations**

3301.11-3301.90 A change to subheading 3301.11 through 3301.90 from any other subheading, including another subheading within that group.

33.02 A change to heading 33.02 from any other heading.

33.03 A change to heading 33.03 from any other heading, except from subheading 3302.90; or

A change to heading 33.03 from subheading 3302.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.

33.04-33.07 A change to heading 33.04 through 33.07 from any other heading, including another heading within that group.

**Chapter 34 Soap, Organic Surface-active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modelling Pastes, ADental Waxes@ and Dental Preparations with a Basis of Plaster**

34.01 A change to heading 34.01 from any other heading.

3402.11 A change to subheading 3402.11 from any other subheading, except to linear alkylbenzene sulfonic acid or linear alkylbenzene sulfonates of subheading 3402.11 from linear alkylbenzene of subheading 3817.10.

3402.12-3402.19 A change to subheading 3402.12 through 3402.19 from any other subheading, including another subheading within that group.

3402.20 A change to subheading 3402.20 from any other subheading, except from subheading 3402.90.

3402.90 A change to subheading 3402.90 from any other subheading.

3403.11-3404.90 A change to subheading 3403.11 through 3404.90 from any other subheading, including another subheading within that group.

34.05-34.06 A change to heading 34.05 through 34.06 from any other heading, including another heading within that group.

34.07 A change to heading 34.07 from any other heading; or

A change to a set of heading 34.07 from within that heading, whether or not there is also a change from any other heading, provided that:

(a) at least one of the component goods, or all of the packaging materials and containers for the set, is originating, and

(b) the regional value content of the set is not less than 50 per cent under the transaction value method.

**Chapter 35 Albuminoidal Substances; Modified Starches; Glues, Enzymes**

3501.10-3501.90 A change to subheading 3501.10 through 3501.90 from any other subheading, including another subheading within that group.

3502.11-3502.19 A change to subheading 3502.11 through 3502.19 from any subheading outside that group.

3502.20-3502.90 A change to subheading 3502.20 through 3502.90 from any other subheading, including another subheading within that group.

35.03-35.04 A change to heading 35.03 through 35.04 from any other heading, including another heading within that group.

3505.10 A change to subheading 3505.10 from any other heading.

3505.20 A change to subheading 3505.20 from any other subheading, except from subheading 3505.10; or

A change to subheading 3505.20 from subheading 3505.10, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

35.06 A change to heading 35.06 from any other heading.

3507.10-3507.90 A change to subheading 3507.10 through 3507.90 from any other subheading, including another subheading within that group.

**Chapter 36 Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations**

36.01-36.06 A change to heading 36.01 through 36.06 from any other heading, including another heading within that group.

<b>Chapter 37</b>	<b>Photographic or Cinematographic Goods</b>
37.01-37.02	A change to heading 37.01 through 37.02 from any heading outside that group.
37.03-37.07	A change to heading 37.03 through 37.07 from any other heading, including another heading within that group.
<b>Chapter 38</b>	<b>Miscellaneous Chemical Products</b>
3801.10-3802.90	A change to subheading 3801.10 through 3802.90 from any other subheading, including another subheading within that group.
38.03-38.04	A change to heading 38.03 through 38.04 from any other heading, including another heading within that group.
3805.10-3806.90	A change to subheading 3805.10 through 3806.90 from any other subheading, including another subheading within that group.
38.07	A change to heading 38.07 from any other heading.
3808.10-3809.93	A change to subheading 3808.10 through 3809.93 from any other subheading, including another subheading within that group.
38.10	A change to heading 38.10 from any other heading.
3811.11-3811.90	A change to subheading 3811.11 through 3811.90 from any other subheading, including another subheading within that group.
38.12-38.14	A change to heading 38.12 through 38.14 from any other heading, including another heading within that group.
3815.11-3815.90	A change to subheading 3815.11 through 3815.90 from any other subheading, including another subheading within that group. 38.16
	A change to heading 38.16 from any other heading.
3817.10-3817.20	A change to subheading 3817.10 through 3817.20 from any other subheading, including another subheading within that group.
38.18-38.19	A change to heading 38.18 through 38.19 from any other heading, including another heading within that group.
38.20	A change to heading 38.20 from any other heading, except from subheading 2905.31 or 2905.49; or
	A change to heading 38.20 from subheading 2905.31 or 2905.49, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent

under the transaction value method.

- 38.21-38.22 A change to heading 38.21 through 38.22 from any other heading, including another heading within that group.
- 3823.11-3823.70 A change to subheading 3823.11 through 3823.70 from any other subheading, including another subheading within that group.
- 3824.10-3824.20 A change to subheading 3824.10 through 3824.20 from any other subheading, including another subheading within that group.
- 3824.30 A change to subheading 3824.30 from any other subheading, except from heading 28.49; or
- A change to subheading 3824.30 from heading 28.49, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 3824.40-3824.60 A change to subheading 3824.40 through 3824.60 from any other subheading, including another subheading within that group.
- 3824.71-3824.79 A change to subheading 3824.71 through 3824.79 from any other chapter, except from Chapter 28 through 38; or
- A change to subheading 3824.71 through 3824.79 from any other subheading within Chapter 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 3824.90 A change to subheading 3824.90 from any other chapter, except from Chapter 28 through 38; or
- A change to subheading 3824.90 from any other subheading within Chapter 28 through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 30 per cent under the transaction value method.

**Section VII - Plastics and Articles Thereof; Rubber and Articles Thereof (Chapter 39-40)**

**Chapter 39 Plastics and Articles Thereof**

- 39.01-39.19 A change to heading 39.01 through 39.19 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.



3920.10-3921.90 A change to any one of subheading 3920.10 through 3921.90 from within that subheading or any other subheading, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

39.22-39.26 A change to heading 39.22 through 39.26 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.

**Chapter 40 Rubber and Articles Thereof**

40.01-40.04 A change to the heading 40.01 through 40.04 from any other heading, including another heading within that group.

40.05 A change to heading 40.05 from any other chapter; or A change to heading 40.05 from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 55 per cent under the transaction value method.

4006.10 A change to subheading 4006.10 from any other chapter; or  
A change to subheading 4006.10 from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 55 per cent under the transaction value method.

4006.90 A change to subheading 4006.90 from any other heading;  
A change to other forms of subheading 4006.90 from any other chapter; or  
A change to other forms of subheading 4006.90 from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 55 per cent under the transaction value method.

40.07-40.17 A change to heading 40.07 through 40.17 from any other heading, including another heading within that group.

**Section VIII - Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut) (Chapter 41-43)**

<b>Chapter 41</b>	<b>Raw Hides and Skins (Other Than Furskins) and Leather</b>
41.01-41.03	A change to heading 41.01 through 41.03 from any other chapter.
4104.10-4104.29	A change to subheading 4104.10 through 4104.29 from any other heading.
4104.31-4104.39	A change to subheading 4104.31 through 4104.39 from any other heading; or  A change to subheading 4104.31 through 4104.39 from pretanned or tanned but not retanned leather of subheading 4104.10 through 4104.29, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 45 per cent under the transaction value method.
41.05	A change to heading 41.05 from heading 41.02, any other chapter or pretanned or tanned but not retanned leather of subheading 4105.11 through 4105.19.
41.06	A change to heading 41.06 from heading 41.03, any other chapter or pretanned or tanned but not retanned leather of subheading 4106.11 through 4106.19.
41.07	A change to heading 41.07 from heading 41.03, any other chapter or pretanned or tanned but not retanned leather of subheading 4107.10 through 4107.90.
41.08	A change to heading 41.08 from any other heading. 41.09 A change to heading 41.09 from any other heading, except from leather of heading 41.04 through 41.07 that has been retanned or prepared after tanning.
41.10-41.11	A change to heading 41.10 through 41.11 from any other heading, including another heading within that group.
<b>Chapter 42</b>	<b>Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut)</b>
42.01-42.06	A change to heading 42.01 through 42.06 from any other heading, including another heading within that group.
<b>Chapter 43</b>	<b>Furskins and Artificial Fur; Manufactures Thereof</b>
43.01-43.04	A change to heading 43.01 through 43.04 from any other heading, including another heading within that group.
<b>Section IX</b>	<b>- Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting</b>

## **Materials; Basketware and Wickerwork (Chapter 44-46)**

### **Chapter 44 Wood and Articles of Wood; Wood Charcoal**

44.01-44.06 A change to heading 44.01 through 44.06 from any other heading, including another heading within that group.

44.07 A change to heading 44.07 from any other chapter.

44.08-44.21 A change to heading 44.08 through 44.21 from any other heading, including another heading within that group.

### **Chapter 45 Cork and Articles of Cork**

45.01-45.04 A change to heading 45.01 through 45.04 from any other heading, including another heading within that group.

### **Chapter 46 Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork**

46.01-46.02 A change to heading 46.01 through 46.02 from any other heading, including another heading within that group.

## **Section X - Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof (Chapter 47-49)**

### **Chapter 47 Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard**

47.01-47.07 A change to heading 47.01 through 47.07 from any other heading, including another heading within that group.

### **Chapter 48 Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard**

48.01-48.09 A change to heading 48.01 through 48.09 from any other heading, including another heading within that group.

4810.11-4811.90 A change to any one of subheading 4810.11 through 4811.90 from within that subheading or any other subheading, including another subheading within that group.

48.12-48.15 A change to heading 48.12 through 48.15 from any other heading, including another heading within that group.

48.16 A change to heading 48.16 from any other heading, except from heading 48.09. 48.17

A change to heading 48.17 from any other heading.

4818.10-4818.30 A change to subheading 4818.10 through 4818.30 from any other heading, except from heading 48.03.

4818.40-4818.90 A change to subheading 4818.40 through 4818.90 from any other heading.

48.19-48.23 A change to heading 48.19 through 48.23 from any other heading, including another heading within that group.

**Chapter 49 Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans**

49.01-49.11 A change to heading 49.01 through 49.11 from any other chapter.

**Section XI - Textiles and Textile Articles (Chapter 50-63)**

**Note:** *The textile and apparel rules should be read in conjunction with Annex III.1 (Textile and Apparel Goods). For purposes of these rules, the term "wholly" means that the good is made entirely or solely of the named material.*

**Chapter 50 Silk**

50.01-50.03 A change to heading 50.01 through 50.03 from any other chapter.

50.04-50.06 A change to heading 50.04 through 50.06 from any heading outside that group.

50.07 A change to heading 50.07 from any other heading.

**Chapter 51 Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric**

51.01-51.05.1.1 A change to heading 51.01 through 51.05 from any other chapter.

51.06-51.10 A change to heading 51.06 through 51.10 from any heading outside that group.

51.11-51.13 A change to heading 51.11 through 51.13 from any heading outside that group, except from heading 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04 or 55.09 through 55.10.

**Chapter 52 Cotton**

52.01-52.07 A change to heading 52.01 through 52.07 from any other chapter,

except from heading 54.01 through 54.05 or 55.01 through 55.07.

52.08-52.12 A change to heading 52.08 through 52.12 from any heading outside that group, except from heading 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04 or 55.09 through 55.10.

**Chapter 53 Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn**

53.01-53.05.1.1 A change to heading 53.01 through 53.05 from any other chapter.

53.06-53.08 A change to heading 53.06 through 53.08 from any heading outside that group.

53.09 A change to heading 53.09 from any other heading, except from heading 53.07 through 53.08.

53.10-53.11 A change to heading 53.10 through 53.11 from any heading outside that group, except from heading 53.07 through 53.08.

**Chapter 54 Man-Made Filaments**

54.01-54.06 A change to heading 54.01 through 54.06 from any other chapter, except from heading 52.01 through 52.03 or 55.01 through 55.07.

54.07 A change to voile<sup>2</sup> of subheading 5407.61 from any other heading; or  
A change to any other good of heading 54.07 from any other chapter, except from heading 51.06 through 51.10, 52.05 through 52.06 or 55.09 through 55.10.

54.08 A change to heading 54.08 from any other chapter, except from heading 51.06 through 51.10, 52.05 through 52.06 or 55.09 through 55.10.

**Chapter 55 Man-Made Staple Fibres**

55.01-55.11 A change to heading 55.01 through 55.11 from any other chapter, except from heading 52.01 through 52.03 or 54.01 through 54.05.  
55.12-55.16

A change to heading 55.12 through 55.16 from any heading outside that group, except from heading 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04 or 55.09 through 55.10.

**Chapter 56 Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof**

56.01-56.09 A change to heading 56.01 through 56.09 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapter 54 through 55.

**Chapter 57 Carpets and Other Textile Floor Coverings**

57.01-57.05 A change to heading 57.01 through 57.05 from any other chapter.

**Chapter 58 Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery**

58.01-58.11 A change to heading 58.01 through 58.11 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapter 54 through 55.

**Chapter 59 Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable For Industrial Use**

59.01 A change to heading 59.01 from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.

59.02 A change to heading 59.02 from any other heading, except from heading 51.06 through 51.13, 52.04 through 52.12 or 53.06 through 53.11 or Chapter 54 through 55.

59.03-59.08 A change to heading 59.03 through 59.08 from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.

59.09 A change to heading 59.09 from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12 or 53.10 through 53.11, Chapter 54 or heading 55.12 through 55.16.

59.10 A change to heading 59.10 from any other heading, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapter 54 through 55.

59.11 A change to heading 59.11 from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.

**Chapter 60 Knitted or Crocheted Fabrics**

60.01-60.02 A change to heading 60.01 through 60.02 from any other chapter, except from heading 51.06 through 51.13, Chapter 52, heading 53.07 through 53.08 or 53.10 through 53.11 or Chapter 54 through 55.

**Chapter 61**      **Articles of Apparel and Clothing Accessories, Knitted or Crocheted**

**Note 1:**      *A change to any of the following headings or subheadings for visible lining fabrics:  
51.11 through 51.12, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24 (excluding cuprammonium rayon fabric of any of these subheadings), 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6002.43 or 6002.91 through 6002.93,*

*from any heading outside that group.*

**Note 2:**      *For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in Note 1 to this Chapter, such requirements shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.*

6101.10-6101.30      A change to subheading 6101.10 through 6101.30 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6101.90      A change to subheading 6101.90 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

- 6102.10-6102.30 A change to subheading 6102.10 through 6102.30 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and
  - (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6102.90 A change to subheading 6102.90 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6103.11-6103.12 A change to subheading 6103.11 through 6103.12 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and
  - (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6103.19 A change to a suit, of other than artificial fibres or cotton, of subheading 6103.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties; or
- A change to any other good of subheading 6103.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and
  - (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6103.21-6103.29 A change to subheading 6103.21 through 6103.29 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:



(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and  
(b) with respect to a garment described in heading 61.01 or a jacket or a blazer described in heading 61.03, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheadings, the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6103.31-6103.33 A change to subheading 6103.31 through 6103.33 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:  
(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and  
(b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6103.39 A change to a jacket or blazer, of other than artificial fibres, of subheading 6103.39 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties; or

A change to any other good of subheading 6103.39 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:  
(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and  
(b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6103.41-6103.49 A change to subheading 6103.41 through 6103.49 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6104.11-6104.13 A change to subheading 6104.11 through 6104.13 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:  
(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.19 A change to a suit, of other than artificial fibres, of subheading 6104.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties; or

A change to any other good of subheading 6104.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.21-6104.29 A change to subheading 6104.21 through 6104.29 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) with respect to a garment described in heading 61.02, a jacket or a blazer described in heading 61.04 or a skirt described in heading 61.04, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheadings, the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.31-6104.33 A change to subheading 6104.31 through 6104.33 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.39 A change to a jacket or blazer, of other than artificial fibres, of subheading 6104.39 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both

of the Parties; or

A change to any other good of subheading 6104.39 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:  
(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and  
(b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.41-6104.49 A change to subheading 6104.41 through 6104.49 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties. 6104.51-6104.53 A change to subheading 6104.51 through 6104.53 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:  
(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and  
(b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.59 A change to a skirt or divided skirt, of other than artificial fibres, of subheading 6104.59 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties; or

A change to any other good of subheading 6104.59 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that:  
(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and  
(b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.61-6104.69 A change to subheading 6104.61 through 6104.69 from any other chapter, except from heading 51.06 through 51.13, 52.04 through

52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

61.05-61.06 A change to heading 61.05 through 61.06 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6107.11-6107.19 A change to subheading 6107.11 through 6107.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6107.21 A change to subheading 6107.21 from circular knit fabric, wholly of cotton yarns exceeding 100 metric number per single yarn, of subheading 6002.92, provided that the good, exclusive of collar, cuffs, waistband or elastic, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties; or

A change to subheading 6107.21 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6107.22-6107.99 A change to subheading 6107.22 through 6107.99 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6108.11-6108.19 A change to subheading 6108.11 through 6108.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

- 6108.21 A change to subheading 6108.21 from circular knit fabric, wholly of cotton yarns exceeding 100 metric number per single yarn, of subheading 6002.92, provided that the good, exclusive of waistband, elastic or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties; or
- A change to subheading 6108.21 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6108.22-6108.29 A change to subheading 6108.22 through 6108.29 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6108.31 A change to subheading 6108.31 from circular knit fabric, wholly of cotton yarns exceeding 100 metric number per single yarn, of subheading 6002.92, provided that the good, exclusive of collar, cuffs, waistband, elastic or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties; or
- A change to subheading 6108.31 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6108.32-6108.39 A change to subheading 6108.32 through 6108.39 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6108.91-6108.99 A change to subheading 6108.91 through 6108.99 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise

assembled in the territory of one or both of the Parties.

61.09-61.11 A change to heading 61.09 through 61.11 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6112.11-6112.19 A change to subheading 6112.11 through 6112.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6112.20 A change to subheading 6112.20 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that: (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and (b) with respect to a garment described in heading 61.01, 61.02, 62.01 or 62.02, of wool, fine animal hair, cotton or man-made fibres, imported as part of a ski-suit of this subheading, the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6112.31-6112.49 A change to subheading 6112.31 through 6112.49 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

61.13-61.17 A change to heading 61.13 through 61.17 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

**Chapter 62** **Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted**

**Note 1:** *A change to any of the following headings or subheadings for visible lining fabrics:*

*51.11 through 51.12, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24 (excluding cuprammonium rayon fabric of any of these subheadings), 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6002.43 or 6002.91 through 6002.93,*

*from any heading outside that group.*

**Note 2:**

*Apparel goods of this Chapter shall be considered to originate if they are both cut and sewn or otherwise assembled in the territory of one or both of the Parties and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:*

- (a) Velveteen fabrics of subheading 5801.23, containing 85 per cent or more by weight of cotton;*
- (b) Corduroy fabrics of subheading 5801.22, containing 85 per cent or more by weight of cotton and containing more than 7.5 wales per centimetre;*
- (c) Fabrics of subheading 5111.11 or 5111.19, if hand-woven, with a loom width of less than 76 cm, woven in the United Kingdom in accordance with the rules and regulations of the Harris Tweed Association, Ltd., and so certified by the Association;*
- (d) Fabrics of subheading 5112.30, weighing not more than 340 grams per square metre, containing wool, not less than 20 per cent by weight of fine animal hair and not less than 15 per cent by weight of man-made staple fibres; or*
- (e) Batiste fabrics of subheading 5513.11 or 5513.21, of square construction, of single yarns exceeding 76 metric count, containing between 60 and 70 warp ends and filling picks per square centimetre, of a weight not exceeding 110 grams per square metre.*

**Note 3:**

*For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in Note 1 to this Chapter, such requirement shall only apply to the visible lining fabric*

*in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.*

- 6201.11-6201.13 A change to subheading 6201.11 through 6201.13 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
  - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6201.19 A change to subheading 6201.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6201.91-6201.93 A change to subheading 6201.91 through 6201.93 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
  - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6201.99 A change to subheading 6201.99 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6202.11-6202.13 A change to subheading 6202.11 through 6202.13 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and



(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6202.19 A change to subheading 6202.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6202.91-6202.93 A change to subheading 6202.91 through 6202.93 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6202.99 A change to subheading 6202.99 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6203.11-6203.12 A change to subheading 6203.11 through 6203.12 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6203.19 A change to a suit, of other than cotton or artificial fibres, of subheading 6203.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties; or

A change to any other good of subheading 6203.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6203.21-6203.29 A change to subheading 6203.21 through 6203.29 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) with respect to a garment described in heading 62.01 or a jacket or a blazer described in heading 62.03, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheadings, the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6203.31-6203.33 A change to subheading 6203.31 through 6203.33 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6203.39 A change to a jacket or blazer, of other than artificial fibres, of subheading 6203.39 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties; or

A change to any other good of subheading 6203.39 from any other chapter, except from heading 51.06 through 51.13, 52.04 through

52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6203.41-6203.49 A change to subheading 6203.41 through 6203.49 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6204.11-6204.13 A change to subheading 6204.11 through 6204.13 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.19 A change to a suit, of other than artificial fibres, of subheading 6204.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties; or

A change to any other good of subheading 6204.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

- 6204.21-6204.29 A change to subheading 6204.21 through 6204.29 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
  - (b) with respect to a garment described in heading 62.02, a jacket or a blazer described in heading 62.04 or a skirt described in heading 62.04, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheadings, the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6204.31-6204.33 A change to subheading 6204.31 through 6204.33 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
  - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6204.39 A change to a jacket or blazer, of other than artificial fibres, of subheading 6204.39 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties; or
- A change to any other good of subheading 6204.39 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
  - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6204.41-6204.49 A change to subheading 6204.41 through 6204.49 from any other

chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6204.51-6204.53 A change to subheading 6204.51 through 6204.53 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.59 A change to a skirt or divided skirt, of other than artificial fibres, of subheading 6204.59 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties; or

A change to any other good of subheading 6204.59 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.61-6204.69 A change to subheading 6204.61 through 6204.69 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6205.10 A change to subheading 6205.10 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the

good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6205.20-6205.30

**Note:**

*Men's or boys' shirts of cotton or man-made fibres shall be considered to originate if they are both cut and assembled in the territory of one or both of the Parties and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:*

- (a) Fabrics of subheading 5208.21, 5208.22, 5208.29, 5208.31, 5208.32, 5208.39, 5208.41, 5208.42, 5208.49, 5208.51, 5208.52 or 5208.59, of average yarn number<sup>3</sup> exceeding 135 metric;*
- (b) Fabrics of subheading 5513.11 or 5513.21, not of square construction, containing more than 70 warp ends and filling picks per square centimetre, of average yarn number exceeding 70 metric;*
- (c) Fabrics of subheading 5210.21 or 5210.31, not of square construction, containing more than 70 warp ends and filling picks per square centimetre, of average yarn number exceeding 70 metric;*
- (d) Fabrics of subheading 5208.22 or 5208.32, not of square construction, containing more than 75 warp ends and filling picks per square centimetre, of average yarn number exceeding 65 metric;*
- (e) Fabrics of subheading 5407.81, 5407.82 or 5407.83, weighing less than 170 grams per square metre, having a dobby weave created by a dobby attachment;*
- (f) Fabrics of subheading 5208.42 or 5208.49, not of square construction, containing more than 85 warp ends and filling picks per square centimetre, of average yarn number exceeding 85 metric;*
- (g) Fabrics of subheading 5208.51, of square construction, containing more than 75 warp ends and filling picks per square centimetre, made with single yarns, of average yarn number 95 or greater metric;*
- (h) Fabrics of subheading 5208.41, of square construction, with a gingham pattern, containing more than 85 warp ends and filling picks per square centimetre, made with single yarns, of average yarn number 95 or greater metric, and characterized by a check effect produced by the variation in colour of the yarns in the warp and filling; or 3 For definition of "average yarn number" see Annex III.1, Section 7.*
- (i) Fabrics of subheading 5208.41, with the warp coloured with vegetable dyes, and the filling yarns white or coloured with vegetable dyes, of average yarn number greater than 65 metric.*

A change to subheading 6205.20 through 6205.30 from any other chapter, except from heading 51.06 through 51.13, 52.04 through

52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

- 6205.90 A change to subheading 6205.90 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.
- 62.06-62.10 A change to heading 62.06 through 62.10 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6211.11-6211.12 A change to subheading 6211.11 through 6211.12 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6211.20 A change to subheading 6211.20 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and
  - (b) with respect to a garment described in heading 61.01, 61.02, 62.01 or 62.02, of wool, fine animal hair, cotton or man-made fibres, imported as part of a ski-suit of this subheading, the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6211.31-6211.49 A change to subheading 6211.31 through 6211.49 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

- 6212.10 A change to subheading 6212.10 from any other chapter, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6212.20-6212.90 A change to subheading 6212.20 through 6212.90 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.
- 62.13-62.17 A change to heading 62.13 through 62.17 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

**Chapter 63 Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags**

**Note:** *For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.*

- 63.01-63.10 A change to heading 63.01 through 63.10 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 through 55 or heading 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

**Section XII - Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair (Chapter 64-67)**

**Chapter 64 Footwear, Gaiters and the Like; Parts of Such Articles**

- 64.01-64.05 A change to heading 64.01 through 64.05 from any heading outside that group, except from heading 64.06; or
- A change to heading 64.01 through 64.05 from heading 64.06, except from formed uppers of subheading 6406.10, whether or not there is also a change from any heading outside that group, provided there is a



regional value content of not less than 50 per cent under the transaction value method.

6406.10 A change to subheading 6406.10 from any other heading; or A change to subheading 6406.10 from within that subheading, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

6406.20-6406.99 A change to subheading 6406.20 through 6406.99 from any other heading.

**Chapter 65 Headgear and Parts Thereof**

65.01-65.07 A change to heading 65.01 through 65.07 from any other heading, including another heading within that group.

**Chapter 66 Umbrellas, Sun Umbrellas, Walking Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof**

66.01 A change to heading 66.01 from any other heading except from heading 66.03; or

A change to heading 66.01 from heading 66.03, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.

66.02-66.03 A change to heading 66.02 through 66.03 from any other heading, including another heading within that group.

**Chapter 67 Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair**

67.01 A change to heading 67.01 from any other heading; or A change to articles of feathers or down from feathers or down of heading 67.01.

67.02-67.04 A change to heading 67.02 through 67.04 from any other heading, including another heading within that group.

**Section XIII - Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware (Chapter 68-70)**

**Chapter 68 Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials**

68.01-68.11 A change to heading 68.01 through 68.11 from any other chapter.

	6812.10-6812.90	A change to subheading 6812.10 through 6812.90 from any other subheading, including another subheading within that group.
68.13-68.15		A change to heading 68.13 through 68.15 from any other heading, including another heading within that group.
<b>Chapter 69</b>	<b>Ceramic Products</b>	
69.01-69.14		A change to heading 69.01 through 69.14 from any other heading, including another heading within that group.
<b>Chapter 70</b>	<b>Glass and Glassware</b>	
70.01-70.08		A change to heading 70.01 through 70.08 from any other heading, including another heading within that group.
7009.10		A change to subheading 7009.10 from any other subheading.
7009.91-7009.92		A change to subheading 7009.91 through 7009.92 from any other heading. 70.10-70.18 A change to heading 70.10 through 70.18 from any other heading, including another heading within that group.
7019.11-7019.40		A change to subheading 7019.11 through 7019.40 from any other subheading, including another subheading within that group.
7019.51		A change to subheading 7019.51 from any other subheading, except from subheading 7019.52 through 7019.59.
7019.52-7019.90		A change to subheading 7019.52 through 7019.90 from any other subheading, including another subheading within that group.
70.20		A change to heading 70.20 from any other heading.
<b>Section XIV</b>	<b>- Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin (Chapter 71)</b>	
<b>Chapter 71</b>	<b>Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof, Imitation Jewellery; Coin</b>	
71.01-71.18		A change to heading 71.01 through 71.18 from any other heading, including another heading within that group.
<b>Section XV</b>	<b>- Base Metals and Articles of Base Metal (Chapter 72-83)</b>	

**Chapter 72      Iron and Steel**

72.01-72.29      A change to heading 72.01 through 72.29 from any other heading, including another heading within that group.

**Chapter 73      Articles of Iron or Steel**

73.01-73.03      A change to heading 73.01 through 73.03 from any other chapter.

7304.10-7304.39      A change to subheading 7304.10 through 7304.39 from any other chapter.

7304.41      A change to 7304.41 from any other subheading.

7304.49-7304.90      A change to subheading 7304.49 through 7304.90 from any other chapter.

73.05-73.06      A change to heading 73.05 through 73.06 from any other chapter.

73.07      A change to heading 73.07 from any other chapter; or

A change to heading 73.07 from any other heading within Chapter 73, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 35 per cent under the transaction value method.

73.08      A change to heading 73.08 from any other heading, except from heading 72.16; or

A change to heading 73.08 from within that heading or heading 72.16, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

73.09-73.14      A change to heading 73.09 through 73.14 from any other heading, including another heading within that group.

7315.11-7315.12      A change to subheading 7315.11 through 7315.12 from any other heading; or

A change to subheading 7315.11 through 7315.12 from subheading 7315.19, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

7315.19      A change to subheading 7315.19 from any other heading.

7315.20-7315.89      A change to subheading 7315.20 through 7315.89 from any other heading; or

A change to subheading 7315.20 through 7315.89 from subheading 7315.90, whether or not there is a change from any other heading, provided there is regional value content of not less than 50 per cent under the

transaction value method.

- 7315.90 A change to subheading 7315.90 from any other heading.
- 73.16-73.20 A change to heading 73.16 through 73.20 from any other heading, including another heading within that group.
- 7321.11 A change to subheading 7321.11 from any other subheading, except from cooking chambers, whether or not assembled, top surface panels, with or without burners or controls, or door assemblies, incorporating more than one of: inner panel, outer panel, window or insulation, of subheading 7321.90.
- 7321.12-7321.83 A change to subheading 7321.12 through 7321.83 from any other heading; or A change to subheading 7321.12 through 7321.83 from subheading 7321.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 7321.90 A change to subheading 7321.90 from any other heading. 73.22-73.23 A change to heading 73.22 through 73.23 from any other heading, including another heading within that group.
- 7324.10-7324.29 A change to subheading 7324.10 through 7324.29 from any other heading; or  
A change to subheading 7324.10 through 7324.29 from subheading 7324.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 7324.90 A change to subheading 7324.90 from any other heading. 73.25-73.26 A change to heading 73.25 through 73.26 from any other heading, including another heading within that group.

**Chapter 74 Copper and Articles Thereof**

- 74.01-74.07 A change to heading 74.01 through 74.07 from any other heading, including another heading within that group.
- 74.08 A change to heading 74.08 from any other heading, except from heading 74.07; or  
A change to heading 74.08 from heading 74.07, whether or not there is also a change from any other heading, provided that, if rod is used, the cross-sectional area of the rod is reduced by at least 50 per cent.
- 74.09-74.11 A change to heading 74.09 through 74.11 from any other heading, including another heading within that group.
- 74.12 A change to heading 74.12 from any other heading, except from heading 74.11.
- 74.13 A change to heading 74.13 from any other heading, except from heading 74.08; or

A change to heading 74.13 from heading 74.08, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

74.14-74.19 A change to heading 74.14 through 74.19 from any other heading, including another heading within that group.

**Chapter 75 Nickel and Articles Thereof**

75.01-75.04 A change to heading 75.01 through 75.04 from any other heading, including another heading within that group.

7505.11-7505.12 A change to subheading 7505.11 through 7505.12 from any other heading.

7505.21-7505.22 A change to subheading 7505.21 through 7505.22 from any other heading; or

A change to subheading 7505.21 through 7505.22 from subheading 7505.11 through 7505.12, whether or not there is also a change from any other heading, provided that, if rod is used, the cross-sectional area of the rod is reduced by at least 50 per cent.

75.06 A change to heading 75.06 from any other heading; or

A change to foil, not backed, of a thickness of 0.15 mm or less, of heading 75.06 from within that heading, whether or not there is also a change from any other heading.

75.07-75.08 A change to heading 75.07 through 75.08 from any other heading, including another heading within that group.

**Chapter 76 Aluminum and Articles Thereof**

76.01-76.04 A change to heading 76.01 through 76.04 from any other heading, including another heading within that group.

76.05 A change to heading 76.05 from any other heading, except from heading 76.04; or

A change to heading 76.05 from heading 76.04, whether or not there is also a change from any other heading, provided that, if rod is used, the cross-sectional area of the rod is reduced by at least 50 per cent.

76.06 A change to heading 76.06 from any other heading.

7607.11 A change to subheading 7607.11 from any other heading.

7607.19-7607.20 A change to subheading 7607.19 through 7607.20 from any subheading outside that group, except from subheading 7607.11; or

A change to subheading 7607.19 through 7607.20 from subheading 7607.11, whether or not there is also a change from any other subheading outside that group, provided there is a regional value content of not less than 30 per cent under the transaction value method.

76.08 A change to heading 76.08 from any other heading.

76.09 A change to heading 76.09 from any other heading, except from heading 76.08.

76.10-76.13 A change to heading 76.10 through 76.13 from any other heading, including another heading within that group.

76.14 A change to heading 76.14 from any other heading, except from heading 76.05; or

A change to heading 76.14 from heading 76.05, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

76.15-76.16 A change to heading 76.15 through 76.16 from any other heading, including another heading within that group.

## **Chapter 78      Lead and Articles Thereof**

78.01-78.02 A change to heading 78.01 through 78.02 from any other heading, including another heading within that group.

78.03 A change to heading 78.03 from any other heading; or

A change to wire of heading 78.03 from within that heading, whether or not there is also a change from any other heading, provided that, if rod is used, the cross-sectional area of the rod is reduced by at least 50 per cent.

7804.11-7804.20 A change to subheading 7804.11 through 7804.20 from any other subheading, including another subheading within that group; or

A change to foil, not backed, of subheading 7804.11 from within that subheading, whether or not there is also a change from any other subheading.

78.05-78.06 A change to heading 78.05 through 78.06 from any other heading, including another heading within that group.

**Chapter 79 Zinc and Articles Thereof**

79.01-79.03 A change to heading 79.01 through 79.03 from any other heading, including another heading within that group.

79.04 A change to heading 79.04 from any other heading; or

A change to wire of heading 79.04 from within that heading, whether or not there is also a change from any other heading, provided that, if rod is used, the cross-sectional area of the rod is reduced by at least 50 per cent.

79.05 A change to heading 79.05 from any other heading; or A change to foil, not backed, of heading 79.05 from within that heading, whether or not there is also a change from any other heading.

79.06-79.07 A change to heading 79.06 through 79.07 from any other heading, including another heading within that group.

**Chapter 80 Tin and Articles Thereof**

80.01-80.02 A change to heading 80.01 through 80.02 from any other heading, including another heading within that group.

80.03 A change to heading 80.03 from any other heading; or

A change to wire of heading 80.03 from within that heading, whether or not there is also a change from any other heading, provided that, if rod is used, the cross-sectional area of the rod is reduced by at least 50 per cent.

80.04-80.07 A change to heading 80.04 through 80.07 from any other heading, including another heading within that group.

**Chapter 81 Other Base Metals; Cermets; Articles Thereof**

8101.10-8113.00 A change to subheading 8101.10 through 8113.00 from any other subheading, including another subheading within that group.

**Chapter 82      Tools, Implements, Cutlery, Spoons and Forks, of Base Metal;  
Parts Thereof of Base Metal**

**Note:**            *Handles of base metal used in the production of a good of this  
Chapter shall be disregarded in determining the origin of that good.*

82.01              A change to heading 82.01 from any other heading.

8202.10-8202.20    A change to subheading 8202.10 through 8202.20 from any other  
heading.

8202.31            A change to subheading 8202.31 from any other heading; or  
  
A change to subheading 8202.31 from subheading 8202.39, whether  
or not there is also a change from any other heading, provided there is  
a regional value content of not less than 50 per cent under the  
transaction value method.

8202.39-8202.99    A change to subheading 8202.39 through 8202.99 from any other  
heading.

82.03-82.04        A change to heading 82.03 through 82.04 from any other heading,  
including another heading within that group.

8205.10-8205.80    A change to subheading 8205.10 through 8205.80 from any other  
heading.

8205.90            A change to subheading 8205.90 from any other heading; or  
  
A change to a set of subheading 8205.90 from subheading 8205.10  
through 8205.80, whether or not there is also a change from any other  
heading, provided that:

(a) at least one of the component goods, or all the packaging materials  
and containers for the set, is originating, and

(b) the regional value content of the set is not less than 50 per cent  
under the transaction value method.

82.06              A change to heading 82.06 from any other heading, except from  
heading 82.02 through 82.05; or



A change to a set of heading 82.06 from heading 82.02 through 82.05, whether or not there is also a change from any other heading, provided that:

- (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and
- (b) the regional value content of the set is not less than 50 per cent under the transaction value method.

8207.13

A change to subheading 8207.13 from any other heading, except from heading 82.09; or A change to subheading 8207.13 from subheading 8207.19 or heading 82.09, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

8207.19-8207.90

A change to subheading 8207.19 through 8207.90 from any other heading. 82.08-82.10 A change to heading 82.08 through 82.10 from any other heading, including another heading within that group.

8211.10

A change to subheading 8211.10 from any other heading, except from heading 82.14 through 82.15; or

A change to a set of subheading 8211.10 from subheading 8211.91 through 8211.93 or heading 82.14 through 82.15, whether or not there is also a change from any other heading, provided that:

- (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and
- (b) the regional value content of the set is not less than 50 per cent under the transaction value method.

8211.91-8211.93

A change to subheading 8211.91 through 8211.93 from any other heading; or

A change to subheading 8211.91 through 8211.93 from subheading 8211.94 through 8211.95, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

8211.94-8211.95

A change to subheading 8211.94 through 8211.95 from any other heading.

82.12-82.13

A change to heading 82.12 through 82.13 from any other heading, including another heading within that group.

- 82.14 A change to heading 82.14 from any other heading; or A change to a set of subheading 8214.20 from within that subheading or any other heading, provided that:
- (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and
  - (b) the regional value content of the set is not less than 50 per cent under the transaction value method.
- 8215.10-8215.20 A change to subheading 8215.10 through 8215.20 from any other heading, except from heading 82.11; or A change to a set of subheading 8215.10 through 8215.20 from heading 82.11 or subheading 8215.91 through 8215.99, whether or not there is also a change from any other heading, provided that:
- (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and
  - (b) the regional value content of the set is not less than 50 per cent under the transaction value method.
- 8215.91-8215.99 A change to subheading 8215.91 through 8215.99 from any other heading.
- Chapter 83      Miscellaneous Articles of Base Metal**
- 8301.10-8301.50 A change to subheading 8301.10 through 8301.50 from any other heading; or
- A change to subheading 8301.10 through 8301.50 from subheading 8301.60, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 8301.60-8301.70 A change to subheading 8301.60 through 8301.70 from any other heading. 83.02-83.04 A change to heading 83.02 through 83.04 from any other heading, including another heading within that group.
- 8305.10-8305.20 A change to subheading 8305.10 through 8305.20 from any other heading; or
- A change to subheading 8305.10 through 8305.20 from subheading 8305.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 8305.90 A change to subheading 8305.90 from any other heading. 83.06-83.07

A change to heading 83.06 through 83.07 from any other heading, including another heading within that group.

8308.10-8308.20 A change to subheading 8308.10 through 8308.20 from any other heading; or A change to subheading 8308.10 through 8308.20 from subheading 8308.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

8308.90 A change to subheading 8308.90 from any other heading. 83.09-83.10 A change to heading 83.09 through 83.10 from any other heading, including another heading within that group.

8311.10-8311.30 A change to subheading 8311.10 through 8311.30 from any other heading; or A change to subheading 8311.10 through 8311.30 from subheading 8311.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

8311.90 A change to subheading 8311.90 from any other heading.

**Section XVI - Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles (Chapter 84-85)**

**Chapter 84 Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof**

8401.10-8401.30 A change to subheading 8401.10 through 8401.30 from any other subheading, including another subheading within that group.

8401.40 A change to subheading 8401.40 from any other heading. 8402.11 A change to subheading 8402.11 from any other heading; or

A change to subheading 8402.11 from subheading 8402.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

8402.12-8402.20 A change to subheading 8402.12 through 8402.20 from any other heading; or

- A change to subheading 8402.12 through 8402.20 from subheading 8402.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8402.90 A change to subheading 8402.90 from any other heading.
- 8403.10 A change to subheading 8403.10 from any other heading; or
- A change to subheading 8403.10 from subheading 8403.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8403.90 A change to subheading 8403.90 from any other heading.
- 8404.10-8404.20 A change to subheading 8404.10 through 8404.20 from any other heading; or A change to subheading 8404.10 through 8404.20 from subheading 8404.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8404.90 A change to subheading 8404.90 from any other heading.
- 8405.10 A change to subheading 8405.10 from any other subheading.
- 8405.90 A change to subheading 8405.90 from any other heading.
- 8406.10-8406.82 A change to subheading 8406.10 through 8406.82 from any other heading; or A change to subheading 8406.10 through 8406.82 from subheading 8406.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8406.90 A change to subheading 8406.90 from any other heading.
- 8407.10-8407.29 A change to subheading 8407.10 through 8407.29 from any other heading.
- 8407.31-8407.34 A change to subheading 8407.31 through 8407.34 from any other heading, except from heading 84.09; or

A change to subheading 8407.31 through 8407.34 from heading 84.09, whether or not there is also a change from any heading outside that group, provided there is a regional value content of not less than:

- (a) 35 per cent where the transaction value method is used, or
- (b) 25 per cent where the net cost method used.

- 8407.90 A change to subheading 8407.90 from any other heading. 84.08-84.09 A change to heading 84.08 through 84.09 from any other heading, including another heading within that group.
- 8410.11-8410.13 A change to subheading 8410.11 through 8410.13 from any other heading; or
- A change to subheading 8410.11 through 8410.13 from subheading 8410.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8410.90 A change to subheading 8410.90 from any other heading.
- 8411.11-8411.22 A change to subheading 8411.11 through 8411.22 from any other subheading, including another subheading within that group.
- 8411.81-8411.82 A change to subheading 8411.81 through 8411.82 from any other heading; or
- A change to subheading 8411.81 through 8411.82 from subheading 8411.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8411.91-8411.99 A change to subheading 8411.91 through 8411.99 from any other heading.
- 8412.10-8412.80 A change to subheading 8412.10 through 8412.80 from any other subheading, including another subheading within that group.
- 8412.90 A change to subheading 8412.90 from any other heading.
- 8413.11-8413.82 A change to subheading 8413.11 through 8413.82 from any other heading; or

- A change to subheading 8413.11 through 8413.82 from subheading 8413.91 through 8413.92, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 8413.91-8413.92 A change to subheading 8413.91 through 8413.92 from any other heading.
- 8414.10-8414.80 A change to subheading 8414.10 through 8414.80 from other heading; or
- A change to subheading 8414.10 through 8414.80 from subheading 8414.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8414.90 A change to subheading 8414.90 from any other heading.
- 8415.10-8415.83 A change to subheading 8415.10 through 8415.83 from other heading; or
- A change to subheading 8415.10 through 8415.83 from subheading 8415.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8415.90 A change to subheading 8415.90 from any other heading.
- 8416.10-8416.30 A change to subheading 8416.10 through 8416.30 from other heading; or
- A change to subheading 8416.10 through 8416.30 from subheading 8416.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8416.90 A change to subheading 8416.90 from any other heading.
- 8417.10-8417.80 A change to subheading 8417.10 through 8417.80 from any other subheading, including another subheading within that group.
- 8417.90 A change to subheading 8417.90 from any other heading.
- 8418.10-8418.29 A change to subheading 8418.10 through 8418.29 from any subheading outside that group, except from subheading 8418.91.

- 8418.30-8418.69 A change to subheading 8418.30 through 8418.69 from any other heading; or
- A change to subheading 8418.30 through 8418.69 from subheading 8418.91 through 8418.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8418.91-8418.99 A change to subheading 8418.91 through 8418.99 from any other heading.
- 8419.11-8419.89 A change to subheading 8419.11 through 8419.89 from any other heading; or
- A change to subheading 8419.11 through 8419.89 from subheading 8419.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 8419.90 A change to subheading 8419.90 from any other heading.
- 8420.10 A change to subheading 8420.10 from any other heading; or
- A change to subheading 8420.10 from subheading 8420.91 through 8420.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8420.91-8420.99 A change to subheading 8420.91 through 8420.99 from any other heading.
- 8421.11-8421.19 A change to subheading 8421.11 through 8421.19 from any other subheading, including another subheading within that group.
- 8421.21-8421.39 A change to subheading 8421.21 through 8421.39 from other heading; or
- A change to subheading 8421.21 through 8421.39 from subheading 8421.91 through 8421.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 8421.91-8421.99 A change to subheading 8421.91 through 8421.99 from any other heading.

- 8422.11-8422.40 A change to subheading 8422.11 through 8422.40 from any other heading; or
- A change to subheading 8422.11 through 8422.40 from subheading 8422.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8422.90 A change to subheading 8422.90 from any other heading.
- 8423.10-8423.89 A change to subheading 8423.10 through 8423.89 from any other heading; or
- A change to subheading 8423.10 through 8423.89 from subheading 8423.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8423.90 A change to subheading 8423.90 from any other heading.
- 8424.10-8424.89 A change to subheading 8424.10 through 8424.89 from any other subheading, including another subheading within that group.
- 8424.90 A change to subheading 8424.90 from any other heading.
- 84.25-84.26 A change to heading 84.25 through 84.26 from any other heading, including another heading within that group.
- 84.27 A change to heading 84.27 from any other heading, except from heading 84.31; or
- A change to heading 84.27 from heading 84.31, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 84.28-84.31 A change to heading 84.28 through 84.31 from any other heading, including another heading within that group.
- 8432.10-8432.80 A change to subheading 8432.10 through 8432.80 from any other subheading, including another subheading within that group.
- 8432.90 A change to subheading 8432.90 from any other heading.
- 8433.11-8433.60 A change to subheading 8433.11 through 8433.60 from any other subheading, including another subheading within that group.



- 8433.90 A change to subheading 8433.90 from any other heading.
- 8434.10-8434.20 A change to subheading 8434.10 through 8434.20 from any other subheading, including another subheading within that group.
- 8434.90 A change to subheading 8434.90 from any other heading.
- 8435.10 A change to subheading 8435.10 from any other subheading.
- 8435.90 A change to subheading 8435.90 from any other heading.
- 8436.10-8436.29 A change to subheading 8436.10 through 8436.29 from any other subheading, including another subheading within that group.
- 8436.80 A change to subheading 8436.80 from any other heading; or  
 A change to subheading 8436.80 from subheading 8436.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8436.91-8436.99 A change to subheading 8436.91 through 8436.99 from any other heading.
- 8437.10-8437.80 A change to subheading 8437.10 through 8437.80 from any other subheading, including another subheading within that group.
- 8437.90 A change to subheading 8437.90 from any other heading.
- 8438.10-8438.80 A change to subheading 8438.10 through 8438.80 from any other heading; or  
 A change to subheading 8438.10 through 8438.80 from subheading 8438.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8438.90 A change to subheading 8438.90 from any other heading.
- 8439.10-8439.30 A change to subheading 8439.10 through 8439.30 from other heading; or A change to subheading 8439.10 through 8439.30 from subheading 8439.91 through 8439.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8439.91-8439.99 A change to subheading 8439.91 through 8439.99 from any other

heading.

- 8440.10 A change to subheading 8440.10 from any other heading; or
- A change to subheading 8440.10 from subheading 8440.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8440.90 A change to subheading 8440.90 from any other heading.
- 8441.10 A change to subheading 8441.10 from any other heading; or
- A change to subheading 8441.10 from subheading 8441.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8441.20-8441.80 A change to subheading 8441.20 through 8441.80 from any other subheading, including another subheading within that group.
- 8441.90 A change to subheading 8441.90 from any other heading.
- 8442.10-8442.30 A change to subheading 8442.10 through 8442.30 from any other subheading, including another subheading within that group.
- 8442.40-8442.50 A change to subheading 8442.40 through 8442.50 from any other heading.
- 8443.11-8443.59 A change to subheading 8443.11 through 8443.59 from any other heading; or
- A change to subheading 8443.11 through 8443.59 from subheading 8443.60 or 8443.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8443.60 A change to subheading 8443.60 from any other heading; or A change to subheading 8443.60 from subheading 8443.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8443.90 A change to subheading 8443.90 from any other heading.
- 84.44-84.47 A change to heading 84.44 through 84.47 from any other heading, including another heading within that group.

- 8448.11-8448.19 A change to subheading 8448.11 through 8448.19 from any other subheading, including another subheading within that group.
- 8448.20-8448.59 A change to subheading 8448.20 through 8448.59 from any other heading.
- 84.49 A change to heading 84.49 from any other heading.
- 8450.11-8450.20 A change to subheading 8450.11 through 8450.20 from any other heading; or  
A change to subheading 8450.11 through 8450.20 from subheading 8450.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8450.90 A change to subheading 8450.90 from any other heading.
- 8451.10-8451.80 A change to subheading 8451.10 through 8451.80 from any other heading; or  
A change to subheading 8451.10 through 8451.80 from subheading 8451.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8451.90 A change to subheading 8451.90 from any other heading.
- 8452.10-8452.30 A change to subheading 8452.10 through 8452.30 from other heading; or  
A change to subheading 8452.10 through 8452.30 from subheading 8452.40 through 8452.90, whether or not there is also a change from any heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8452.40-8452.90 A change to subheading 8452.40 through 8452.90 from any other heading.
- 8453.10-8453.80 A change to subheading 8453.10 through 8453.80 from any other heading; or  
A change to subheading 8453.10 through 8453.80 from subheading 8453.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8453.90 A change to subheading 8453.90 from any other heading.

- 8454.10-8454.30 A change to subheading 8454.10 through 8454.30 from any other heading; or
- A change to subheading 8454.10 through 8454.30 from subheading 8454.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8454.90 A change to subheading 8454.90 from any other heading.
- 8455.10-8455.22 A change to subheading 8455.10 through 8455.22 from any other subheading, including another subheading within that group.
- 8455.30-8455.90 A change to subheading 8455.30 through 8455.90 from other heading.
- 84.56 A change to heading 84.56 from any other heading, except from heading 84.66; or
- A change to heading 84.56 from heading 84.66, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 84.57 A change to heading 84.57 from any other heading, except from heading 84.59 or 84.66; or
- A change to heading 84.57 from heading 84.59 or 84.66, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 84.58-84.63 A change to heading 84.58 through 84.63 from any other heading, including another heading within that group, except from heading 84.66; or
- A change to heading 84.58 through 84.63 from heading 84.66, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 84.64 A change to heading 84.64 from any other heading, except from subheading 8466.91; or
- A change to heading 84.64 from subheading 8466.91, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the

- transaction value method.
- 84.65 A change to heading 84.65 from any other heading, except from subheading 8466.92; or
- A change to subheading 84.65 from subheading 8466.92, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 84.66 A change to heading 84.66 from any other heading.
- 8467.11-8467.89 A change to subheading 8467.11 through 8467.89 from any other heading; or
- A change to subheading 8467.11 through 8467.89 from subheading 8467.91 through 8467.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8467.91-8467.99 A change to subheading 8467.91 through 8467.99 from any other heading. 8468.10-8468.80 A change to subheading 8468.10 through 8468.80 from any other heading; or
- A change to subheading 8468.10 through 8468.80 from subheading 8468.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8468.90 A change to subheading 8468.90 from any other heading.
- 8469.11-8469.30 A change to subheading 8469.11 through 8469.30 from any other heading.
- 8470.10-8471.90 A change to subheading 8470.10 through 8471.90 from any other subheading, including another subheading within that group.
- 84.72 A change to heading 84.72 from any other heading, except from heading 84.73; or
- A change to heading 84.72 from heading 84.73, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8473.10-8473.50 A change to any one of subheading 8473.10 through 8473.50 from within that subheading or any other subheading, including another

subheading within that group.

- 8474.10-8474.80 A change to subheading 8474.10 through 8474.80 from any other subheading, including another subheading within that group.
- 8474.90 A change to subheading 8474.90 from any other heading.
- 8475.10-8475.29 A change to subheading 8475.10 through 8475.29 from any other subheading, including another subheading within that group.
- 8475.90 A change to subheading 8475.90 from any other heading.
- 8476.21-8476.89 A change to subheading 8476.21 through 8476.89 from any other heading; or  
A change to subheading 8476.21 through 8476.89 from subheading 8476.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8476.90 A change to subheading 8476.90 from any other heading.
- 8477.10-8477.80 A change to subheading 8477.10 through 8477.80 from any other heading; or  
A change to subheading 8477.10 through 8477.80 from subheading 8477.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8477.90 A change to subheading 8477.90 from any other heading.
- 8478.10 A change to subheading 8478.10 from any other subheading.
- 8478.90 A change to subheading 8478.90 from any other heading.
- 8479.10-8479.89 A change to subheading 8479.10 through 8479.89 from any other heading; or  
A change to subheading 8479.10 through 8479.89 from subheading 8479.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8479.90 A change to subheading 8479.90 from any other heading.
- 84.80 A change to heading 84.80 from any other heading.

- 8481.10-8481.80 A change to subheading 8481.10 through 8481.80 from any other subheading, including another subheading within that group.
- 8481.90 A change to subheading 8481.90 from any other heading.
- 8482.10-8482.80 A change to subheading 8482.10 through 8482.80 from any other heading; or
- A change to subheading 8482.10 through 8482.80 from subheading 8482.91 through 8482.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8482.91-8482.99 A change to subheading 8482.91 through 8482.99 from other heading.
- 8483.10 A change to subheading 8483.10 from any other heading; or
- A change to subheading 8483.10 from subheading 8483.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8483.20 A change to subheading 8483.20 from any other heading, except from heading 84.82; or
- A change to subheading 8483.20 from heading 84.82 or subheading 8483.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8483.30-8483.60 A change to subheading 8483.30 through 8483.60 from any other heading; or
- A change to subheading 8483.30 through 8483.60 from subheading 8483.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8483.90 A change to subheading 8483.90 from any other heading.
- 8484.10-8484.20 A change to subheading 8484.10 through 8484.20 from any other heading.
- 8484.90 A change to a set of subheading 8484.90 from any other subheading, provided that:
- (a) at least one of the component products, or all the packaging materials and containers for the set, is originating, and

(b) the regional value content of the set is not less than 50 per cent under the transaction value method.

84.85 A change to heading 84.85 from any other heading.

**Chapter 85 Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles**

85.01 A change to heading 85.01 from any other heading, except from heading 85.03; or

A change to heading 85.01 from heading 85.03, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

85.02 A change to heading 85.02 from any other heading, except from heading 84.06, 84.11, 85.01 or 85.03; or

A change to heading 85.02 from heading 84.06, 84.11, 85.01 or 85.03, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

85.03 A change to heading 85.03 from any other heading.

8504.10-8504.50 A change to subheading 8504.10 through 8504.50 from any other heading; or

A change to subheading 8504.10 through 8504.50 from subheading 8504.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

8504.90 A change to subheading 8504.90 from any other heading.

8505.11-8505.30 A change to subheading 8505.11 through 8505.30 from other heading; or

A change to subheading 8505.11 through 8505.30 from subheading 8505.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

8505.90 A change to subheading 8505.90 from any other heading.



- 8506.10-8506.80 A change to subheading 8506.10 through 8506.80 from any other heading; or
- A change to subheading 8506.10 through 8506.80 from subheading 8506.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8506.90 A change to subheading 8506.90 from any other heading.
- 8507.10-8507.80 A change to subheading 8507.10 through 8507.80 from any other heading; or
- A change to subheading 8507.10 through 8507.80 from subheading 8507.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8507.90 A change to subheading 8507.90 from any other heading.
- 8508.10-8508.80 A change to subheading 8508.10 through 8508.80 from other heading; or
- A change to subheading 8508.10 through 8508.80 from subheading 8508.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8508.90 A change to subheading 8508.90 from any other heading.
- 8509.10-8509.80 A change to subheading 8509.10 through 8509.80 from any other heading; or
- A change to subheading 8509.10 through 8509.80 from subheading 8509.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8509.90 A change to subheading 8509.90 from any other heading.
- 8510.10-8510.30 A change to subheading 8510.10 through 8510.30 from any other heading; or A change to subheading 8510.10 through 8510.30 from subheading 8510.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8510.90 A change to subheading 8510.90 from any other heading.

- 8511.10-8511.80 A change to subheading 8511.10 through 8511.80 from any other heading; or
- A change to subheading 8511.10 through 8511.80 from subheading 8511.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 8511.90 A change to subheading 8511.90 from any other heading.
- 8512.10-8512.40 A change to subheading 8512.10 through 8512.40 from other heading; or
- A change to subheading 8512.10 through 8512.40 from subheading 8512.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8512.90 A change to subheading 8512.90 from any other heading.
- 8513.10 A change to subheading 8513.10 from any other heading; or
- A change to subheading 8513.10 from subheading 8513.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8513.90 A change to subheading 8513.90 from any other heading.
- 8514.10-8514.40 A change to subheading 8514.10 through 8514.40 from any other heading; or
- A change to subheading 8514.10 through 8514.40 from subheading 8514.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8514.90 A change to subheading 8514.90 from any other heading.
- 8515.11-8515.80 A change to subheading 8515.11 through 8515.80 from any other heading; or
- A change to subheading 8515.11 through 8515.80 from subheading 8515.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

- 8515.90 A change to subheading 8515.90 from any other heading.
- 8516.10-8516.29 A change to subheading 8516.10 through 8516.29 from subheading 8516.80 or any other heading; or
- A change to subheading 8516.10 through 8516.29 from subheading 8516.90, whether or not there is also a change from subheading 8516.80 or any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 8516.31-8516.32 A change to subheading 8516.31 through 8516.32 from any other subheading, including another subheading within that group.
- 8516.33-8516.40 A change to subheading 8516.33 through 8516.40 from subheading 8516.80 or any other heading; or
- A change to subheading 8516.33 through 8516.40 from subheading 8516.90, whether or not there is also a change from subheading 8516.80 or any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 8516.50 A change to subheading 8516.50 from any other heading; or
- A change to subheading 8516.50 from subheading 8516.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8516.60 A change to subheading 8516.60 from any other subheading, except from cooking chambers, whether or not assembled, top surface panels, with or without burners or controls, or door assemblies, incorporating more than one of: inner panel, outer panel, window or insulation, of subheading 8516.90.
- 8516.71-8516.79 A change to subheading 8516.71 through 8516.79 from subheading 8516.80 or any other heading; or
- A change to subheading 8516.71 through 8516.79 from subheading 8516.90, whether or not there is also a change from subheading 8516.80 or any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8516.80-8516.90 A change to subheading 8516.80 through 8516.90 from any other heading.

- 8517.11-8517.90 A change to any one of subheading 8517.11 through 8517.90 from within that subheading or any other subheading, including another subheading within that group.
- 8518.10-8518.21 A change to subheading 8518.10 through 8518.21 from any other heading; or
- A change to subheading 8518.10 through 8518.21 from subheading 8518.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8518.22 A change to subheading 8518.22 from any other heading; or
- A change to subheading 8518.22 from subheading 8518.29 or 8518.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8518.29-8518.40 A change to subheading 8518.29 through 8518.40 from any other heading; or
- A change to subheading 8518.29 through 8518.40 from subheading 8518.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8518.50 A change to subheading 8518.50 from any other heading; or
- A change to a set of subheading 8518.50 from any other subheading within heading 85.18, whether or not there is also a change from any other heading, provided that:
- (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and
- (b) the regional value content of the set is not less than 50 per cent under the transaction value method. 8518.90 A change to subheading 8518.90 from any other heading.
- 8519.10-8521.90 A change to any one of subheading 8519.10 through 8521.90 from within that subheading or any other subheading, including another subheading within that group.
- 85.22 A change to heading 85.22 from any other heading.
- 85.23-85.24 A change to heading 85.23 through 85.24 from any other heading, including another heading within that group.

- 8525.10-8525.40 A change to subheading 8525.10 through 8525.40 from any other subheading, including another subheading within that group; or
- A change to a gyrostabilized camera of subheading 8525.30 from within that subheading, whether or not there is also a change from any other subheading.
- 8526.10-8526.92 A change to subheading 8526.10 through 8526.92 from any other subheading, including another subheading within that group.
- 8527.12-8527.90 A change to subheading 8527.12 through 8527.90 from any other subheading, including another subheading within that group.
- 85.28 A change to heading 85.28 from any other heading, except from heading 85.29; or
- A change to heading 85.28 from heading 85.29, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 85.29 A change to heading 85.29 from any other heading.
- 8530.10-8530.80 A change to subheading 8530.10 through 8530.80 from any other heading; or
- A change to subheading 8530.10 through 8530.80 from subheading 8530.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8530.90 A change to subheading 8530.90 from any other heading.
- 8531.10-8531.80 A change to subheading 8531.10 through 8531.80 from any other heading; or
- A change to subheading 8531.10 through 8531.80 from subheading 8531.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8531.90 A change to subheading 8531.90 from any other heading.
- 8532.10-8532.30 A change to subheading 8532.10 through 8532.30 from any other subheading, including another subheading within that group.
- 8532.90 A change to subheading 8532.90 from any other heading.

- 8533.10-8533.90 A change to any one of subheading 8533.10 through 8533.90 from within that subheading or any other subheading, including another subheading within that group.
- 85.34 A change to heading 85.34 from any other heading.
- 8535.10-8535.90 A change to subheading 8535.10 through 8535.90 from any other heading, except from subheading 8538.90; or
- A change to subheading 8535.10 through 8535.90 from subheading 8538.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 8536.10-8536.90 A change to subheading 8536.10 through 8536.90 from any other heading, except from subheading 8538.90; or
- A change to subheading 8536.10 through 8536.90 from subheading 8538.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 85.37 A change to heading 85.37 from any other heading, except from heading 85.38; or
- A change to heading 85.37 from heading 85.38, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 85.38 A change to heading 85.38 from any other heading.
- 8539.10-8539.49 A change to subheading 8539.10 through 8539.49 from any other heading; or
- A change to subheading 8539.10 through 8539.49 from subheading 8539.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 8539.90 A change to subheading 8539.90 from any other heading.
- 8540.11-8540.89 A change to subheading 8540.11 through 8540.89 from any other heading; or
- A change to subheading 8540.11 through 8540.89 from subheading 8540.91 through 8540.99, whether or not there is also a change from any other heading, provided there is a regional value content of not

less than 35 per cent under the transaction value method.

- 8540.91-8540.99 A change to subheading 8540.91 through 8540.99 from any other heading.
- 85.41-85.42 A change to any one of subheading 8541.10 through 8542.90 from within that subheading or any other subheading, including another subheading within that group.
- 8543.11-8543.89 A change to subheading 8543.11 through 8543.89 from any other heading; or  
A change to subheading 8543.11 through 8543.89 from subheading 8543.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8543.90 A change to subheading 8543.90 from any other heading.
- 8544.11-8544.60 A change to subheading 8544.11 through 8544.60 from other heading.
- 8544.70 A change to subheading 8544.70 from any other subheading.
- 85.45-85.48 A change to heading 85.45 through 85.48 from any other heading, including another heading within that group.

**Section XVII - Vehicles, Aircraft, Vessels and Associated Transport Equipment (Chapter 86-89) Chapter 86 Railway or Tramway Locomotives, Rolling-Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipment of all Kinds**

- 86.01-86.06 A change to heading 86.01 through 86.06 from any other heading, including another heading within that group, except from heading 86.07; or  
A change to heading 86.01 through 86.06 from heading 86.07, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 86.07-86.09 A change to heading 86.07 through 86.09 from any other heading, including another heading within that group.

**Chapter 87 Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof**

- 87.01-87.02 A change to heading 87.01 through 87.02 from any other heading, including another heading within that group, provided there is a regional value content of not less than 20 per cent under the net cost method.
- 8703.10 A change to subheading 8703.10 from any other heading, provided there is a regional value content of not less than:
- (a) 35 per cent where the transaction value method is used, or
  - (b) 25 per cent where the net cost method is used.
- 8703.21-8703.90 A change to subheading 8703.21 through 8703.90 from any other heading, provided there is a regional value content of not less than 20 per cent under the net cost method.
- 87.04-87.06 A change to heading 87.04 through 87.06 from any other heading, including another heading within that group, provided there is a regional value content of not less than 20 per cent under the net cost method.
- 87.07 A change to heading 87.07 from any other chapter; or
- A change to heading 87.07 from heading 87.08, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 30 per cent under the net cost method.
- 8708.10-8708.94 A change to subheading 8708.10 through 8708.94 from any other heading; or
- A change to any one of subheading 8708.10 through 8708.94 from within that subheading or subheading 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the net cost method.
- 8708.99 A change to subheading 8708.99 from any other heading; or
- A change to subheading 8708.99 from within that subheading, whether or not there is also a change from any other heading, provided there is a regional value content of 30 per cent under the net cost method.
- 8709.11-8709.19 A change to subheading 8709.11 through 8709.19 from any other heading; or
- A change to subheading 8709.11 through 8709.19 from subheading 8709.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35



per cent under the transaction value method.

- 8709.90 A change to subheading 8709.90 from any other heading.
- 87.10 A change to heading 87.10 from any other heading.
- 87.11-87.12 A change to heading 87.11 through 87.12 from any other heading, including another heading within that group, except from heading 87.14; or
- A change to heading 87.11 through 87.12 from heading 87.14, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 87.13 A change to heading 87.13 from any other heading.
- 87.14-87.15 A change to heading 87.14 through 87.15 from any other heading, including another heading within that group.
- 8716.10-8716.80 A change to subheading 8716.10 through 8716.80 from any other heading; or
- A change to subheading 8716.10 through 8716.80 from subheading 8716.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8716.90 A change to subheading 8716.90 from any other heading.
- Chapter 88 Aircraft, Spacecraft, and Parts Thereof**
- 88.01-88.05 A change to heading 88.01 through 88.05 from any other heading, including another heading within that group.
- Chapter 89 Ships, Boats and Floating Structures**
- 89.01-89.02 A change to heading 89.01 through 89.02 from any other chapter; or
- A change to heading 89.01 through 89.02 from any other heading within Chapter 89, including another heading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 60 per cent under the transaction value method.
- 8903.10 A change to subheading 8903.10 from within that subheading or any

other subheading.

8903.91-8903.99 A change to subheading 8903.91 through 8903.99 from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.

89.04-89.05 A change to heading 89.04 through 89.05 from any other chapter; or  
A change to heading 89.04 through 89.05 from any other heading within Chapter 89, including another heading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 60 per cent under the transaction value method.

89.06 A change to heading 89.06 from any other heading.

8907.10 A change to subheading 8907.10 from within that subheading or any other subheading.

8907.90 A change to subheading 8907.90 from any other heading.

89.08 A change to heading 89.08 from any other heading.

**Section XVIII - Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof (Chapter 90-92)**

**Chapter 90 Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof**

90.01 A change to heading 90.01 from any other heading.

90.02 A change to heading 90.02 from any other heading, except from heading 90.01.

9003.11-9003.19 A change to subheading 9003.11 through 9003.19 from any other heading; or  
A change to subheading 9003.11 through 9003.19 from subheading 9003.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

9003.90 A change to subheading 9003.90 from any other heading.

- 90.04 A change to heading 90.04 from any other chapter; or
- A change to heading 90.04 from any other heading within Chapter 90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9005.10-9005.80 A change to subheading 9005.10 through 9005.80 from any other heading; or
- A change to subheading 9005.10 through 9005.80 from subheading 9005.90, whether or not there is also a change from another heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9005.90 A change to subheading 9005.90 from any other heading.
- 9006.10-9006.69 A change to subheading 9006.10 through 9006.69 from any other heading; or
- A change to subheading 9006.10 through 9006.69 from subheading 9006.91 through 9006.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9006.91-9006.99 A change to subheading 9006.91 through 9006.99 from any other heading.
- 9007.11-9007.19 A change to subheading 9007.11 through 9007.19 from any other heading;
- A change to a gyrostabilized camera of subheading 9007.19 from within that subheading, whether or not there is also a change from any other subheading; or
- A change to any other good of subheading 9007.11 through 9007.19 from subheading 9007.91, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9007.20 A change to subheading 9007.20 from any other heading; or

- A change to subheading 9007.20 from subheading 9007.92, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9007.91-9007.92 A change to subheading 9007.91 through 9007.92 from any other heading.
- 9008.10-9008.40 A change to subheading 9008.10 through 9008.40 from any other heading; or
- A change to subheading 9008.10 through 9008.40 from subheading 9008.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9008.90 A change to subheading 9008.90 from any other heading.
- 9009.11-9009.30 A change to subheading 9009.11 through 9009.30 from any other subheading, including another subheading within that group.
- 9009.90 A change to subheading 9009.90 from within that subheading or any other heading.
- 9010.10-9010.49 A change to subheading 9010.10 through 9010.49 from any other subheading, including another subheading within that group.
- 9010.50-9010.60 A change to subheading 9010.50 through 9010.60 from any other heading; or
- A change to subheading 9010.50 through 9010.60 from subheading 9010.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9010.90 A change to subheading 9010.90 from any other heading.
- 9011.10-9011.80 A change to subheading 9011.10 through 9011.80 from any other subheading, including another subheading within that group.
- 9011.90 A change to subheading 9011.90 from any other heading.
- 9012.10 A change to subheading 9012.10 from any other subheading.
- 9012.90 A change to subheading 9012.90 from any other heading.

- 9013.10-9013.80 A change to subheading 9013.10 through 9013.80 from any other heading; or
- A change to subheading 9013.10 through 9013.80 from subheading 9013.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9013.90 A change to subheading 9013.90 from any other heading.
- 9014.10-9014.80 A change to subheading 9014.10 through 9014.80 from any other heading; or
- A change to subheading 9014.10 through 9014.80 from subheading 9014.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9014.90 A change to subheading 9014.90 from any other heading.
- 9015.10-9015.80 A change to subheading 9015.10 through 9015.80 from any other heading; or
- A change to subheading 9015.10 through 9015.80 from subheading 9015.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9015.90 A change to subheading 9015.90 from any other heading.
- 90.16 A change to heading 90.16 from any other heading.
- 9017.10-9017.80 A change to subheading 9017.10 through 9017.80 from any other heading; or
- A change to subheading 9017.10 through 9017.80 from subheading 9017.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9017.90 A change to subheading 9017.90 from any other heading.
- 9018.11-9021.90 A change to any one of subheading 9018.11 through 9021.90 from within that subheading or any other subheading, including another subheading within that group.

- 9022.12-9022.30 A change to subheading 9022.12 through 9022.30 from any other subheading, including another subheading within that group.
- 9022.90 A change to subheading 9022.90 from any other heading.
- 90.23 A change to heading 90.23 from within that heading or any other heading.
- 9024.10-9024.80 A change to subheading 9024.10 through 9024.80 from any other heading; or
- A change to subheading 9024.10 through 9024.80 from subheading 9024.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9024.90 A change to subheading 9024.90 from any other heading.
- 9025.11-9025.80 A change to subheading 9025.11 through 9025.80 from any other heading; or
- A change to subheading 9025.11 through 9025.80 from subheading 9025.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9025.90 A change to subheading 9025.90 from any other heading.
- 9026.10-9026.80 A change to subheading 9026.10 through 9026.80 from any other subheading, including another subheading within that group.
- 9026.90 A change to subheading 9026.90 from any other heading.
- 9027.10-9027.80 A change to subheading 9027.10 through 9027.80 from any other subheading, including another subheading within that group.
- 9027.90 A change to subheading 9027.90 from any other heading.
- 9028.10-9028.30 A change to subheading 9028.10 through 9028.30 from any other heading; or
- A change to subheading 9028.10 through 9028.30 from subheading 9028.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

- 9028.90 A change to subheading 9028.90 from any other heading. 9029.10-9029.20 A change to subheading 9029.10 through 9029.20 from any other heading; or
- A change to subheading 9029.10 through 9029.20 from subheading 9029.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9029.90 A change to subheading 9029.90 from any other heading.
- 9030.10-9030.89 A change to any one of subheading 9030.10 through 9030.89 from within that subheading or any other subheading, including another subheading within that group.
- 9030.90 A change to subheading 9030.90 from any other heading.
- 9031.10-9031.80 A change to subheading 9031.10 through 9031.80 from any other heading; or
- A change to subheading 9031.10 through 9031.80 from subheading 9031.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9031.90 A change to subheading 9031.90 from any other heading. 9032.10-9032.89 A change to subheading 9032.10 through 9032.89 from any other heading; or
- A change to subheading 9032.10 through 9032.89 from subheading 9030.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method. 9032.90 A change to subheading 9032.90 from any other heading.
- 90.33 A change to heading 90.33 from any other heading.

**Chapter 91 Clocks and Watches and Parts Thereof**

- 91.01-91.07 A change to heading 91.01 through 91.07 from any other heading, including another heading within that group, except from heading 91.08 through 91.14; or
- A change to heading 91.01 through 91.07 from heading 91.08 through 91.14, whether or not there is also a change from any other heading, including another heading within that group, provided there is a

regional value content of not less than 50 per cent under the transaction value method.

91.08-91.10 A change to heading 91.08 through 91.10 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.

9111.10-9111.80 A change to subheading 9111.10 through 9111.80 from any other heading; or A change to subheading 9111.10 through 9111.80 from subheading 9111.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

9111.90 A change to subheading 9111.90 from any other heading.

9112.10-9112.80 A change to subheading 9112.10 through 9112.80 from any other heading; or  
A change to subheading 9112.10 through 9112.80 from subheading 9112.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

9112.90 A change to subheading 9112.90 from any other heading.

91.13-91.14 A change to heading 91.13 through 91.14 from any other heading, including another heading within that group.

## **Chapter 92 Musical Instruments; Parts and Accessories of Such Articles**

92.01 A change to heading 92.01 from any other heading, except from heading 92.09; or  
A change to heading 92.01 from heading 92.09, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

9202.10-9202.90 A change to subheading 9202.10 through 9202.90 from any other heading, except from heading 92.09;  
A change to guitars of subheading 9202.90 from heading 92.09, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method; or

A change to any other good of subheading 9202.10 through 9202.90



from heading 92.09, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

92.03-92.08 A change to heading 92.03 through 92.08 from any other heading, including another heading within that group, except from heading 92.09; or

A change to heading 92.03 through 92.08 from heading 92.09, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.

92.09 A change to heading 92.09 from any other heading.

**Section XIX - Arms and Ammunition; Parts and Accessories Thereof (Chapter 93)  
Chapter 93 Arms and Ammunition; Parts and Accessories Thereof**

93.01-93.04 A change to heading 93.01 through 93.04 from any other heading, including another heading within that group, except from heading 93.05; or

A change to heading 93.01 through 93.04 from heading 93.05, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.

93.05 A change to heading 93.05 from any other heading. 9306.10-9306.90 A change to subheading 9306.10 through 9306.90 from any other heading; or

A change to subheading 9306.10 through 9306.90 from any other subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

93.07 A change to heading 93.07 for any other heading.

**Section XX - Miscellaneous Manufactured Articles (Chapter 94-96)**

**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**

9401.10-9401.80 A change to subheading 9401.10 through 9401.80 from any other

heading; or

A change to subheading 9401.10 through 9401.80 from subheading 9401.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 40 per cent under the transaction value method.

9401.90 A change to subheading 9401.90 from any other heading.

94.02 A change to heading 94.02 from any other heading.

9403.10-9403.80 A change to subheading 9403.10 through 9403.80 from any other heading; or

A change to subheading 9403.10 through 9403.80 from subheading 9403.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 40 per cent under the transaction value method.

9403.90 A change to subheading 9403.90 from any other heading.

9404.10-9404.30 A change to subheading 9404.10 through 9404.30 from any other heading.

9404.90 A change to subheading 9404.90 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.

9405.10-9405.60 A change to subheading 9405.10 through 9405.60 from any other heading; or

A change to subheading 9405.10 through 9405.60 from subheading 9405.91 through 9405.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

9405.91-9405.99 A change to subheading 9405.91 through 9405.99 from any other heading.

94.06 A change to heading 94.06 from any other heading.

**Chapter 95 Toys, Games and Sport Requisites; Parts and Accessories Thereof**

95.01 A change to heading 95.01 from any other heading.

9502.10 A change to subheading 9502.10 from any other heading; or

A change to subheading 9502.10 from subheading 9502.91 through 9502.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

9502.91-9502.99 A change to subheading 9502.91 through 9502.99 from any other heading.

9503.10-9503.90 A change to subheading 9503.10 through 9503.90 from any other heading; or

A change to a set of any one of subheading 9503.10 through 9503.90 from within that subheading or any other subheading, provided that:

(a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and

(b) the regional value content of the set is not less than 50 per cent under the transaction value method.

95.04-95.05 A change to heading 95.04 through 95.05 from any other heading, including another heading within that group.

9506.11-9506.29 A change to subheading 9506.11 through 9506.29 from any other heading.

9506.31 A change to subheading 9506.31 from any other heading; or

A change to subheading 9506.31 from subheading 9506.39, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

9506.32-9506.99 A change to subheading 9506.32 through 9506.99 from any other heading.

95.07-95.08 A change to heading 95.07 through 95.08 from any other heading, including another heading within that group.

## **Chapter 96 Miscellaneous Manufactured Articles**

96.01-96.04 A change to heading 96.01 through 96.04 from any other heading, including another heading within that group.

96.05 A change to a set of heading 96.05 from any other heading, provided that:

(a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and

- (b) the regional value content of the set is not less than 50 per cent under the transaction value method.
- 9606.10 A change to subheading 9606.10 from any other heading.
- 9606.21-9606.29 A change to subheading 9606.21 through 9606.29 from any other heading; or
- A change to subheading 9606.21 through 9606.29 from subheading 9606.30, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 9606.30 A change to subheading 9606.30 from any other heading.
- 9607.11-9607.19 A change to subheading 9607.11 through 9607.19 from any other subheading, including another subheading within that group.
- 9607.20 A change to subheading 9607.20 from any other heading. 9608.10-9608.40 A change to subheading 9608.10 through 9608.40 from any other heading; or
- A change to subheading 9608.10 through 9608.40 from subheading 9608.60, through 9608.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 9608.50 A change to subheading 9608.50 from any other heading; or
- A change to a set of subheading 9608.50 from subheading 9608.10 through 9608.40, whether or not there is also a change from any other heading, provided that:
- (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and
- (b) the regional value content of the set is not less than 50 per cent under the transaction value method.
- 9608.60-9608.99 A change to subheading 9608.60 through 9608.99 from any other subheading, including another subheading within that group. 9609.10-9609.90 A change to subheading 9609.10 through 9609.90 from any other subheading, including another subheading within that group.
- 96.10 A change to heading 96.10 from any other heading.
- 96.11 A change to heading 96.11 from any other heading; or

A change to a set of heading 96.11 from within that heading or any other heading, provided that:

- a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and
- (b) the regional value content of the set is not less than 50 per cent under the transaction value method.

96.12 A change to heading 96.12 from any other heading.

9613.10-9613.80 A change to subheading 9613.10 through 9613.80 from any other heading; or

A change to subheading 9613.10 through 9613.80 from subheading 9613.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

9613.90 A change to subheading 9613.90 from any other heading.

96.14 A change to heading 96.14 from any other heading; or

A change to a pipe or pipe bowl of subheading 9614.20 from within that heading, whether or not there is also a change from any other heading.

9615.11-9615.19 A change to subheading 9615.11 through 9615.19 from any other heading; or

A change to subheading 9615.11 through 9615.19 from subheading 9615.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

9615.90 A change to subheading 9615.90 from any other heading.

96.16-96.18 A change to heading 96.16 through 96.18 from any other heading, including another heading within that group.

## **Section XXI - Works of Art, Collectors' Pieces and Antiques (Chapter 97)**

### **Chapter 97 Works of Art, Collectors' Pieces and Antiques**

97.01-97.06 A change to heading 97.01 through 97.06 from any other heading, including another heading within that group.

## Annex IV.5

### Inventory Management Methods

#### **Section I: Fungible Materials**

##### **Subsection 1: Definitions and Interpretation**

For purposes of this Section:

**average method** means the method by which the origin of fungible materials withdrawn from materials inventory is based on the ratio, calculated under Section 4, of originating materials and non-originating materials in materials inventory;

**FIFO method** means the method by which the origin of fungible materials first received in materials inventory is considered to be the origin of fungible materials first withdrawn from materials inventory;

**LIFO method** means the method by which the origin of fungible materials last received in materials inventory is considered to be the origin of fungible materials first withdrawn from materials inventory;

**materials inventory** means:

- (a) with respect to a producer of a good, an inventory of fungible materials that are used in the production of the good; and
- (b) with respect to a person from whom the producer of the good acquired such fungible materials, an inventory from which fungible materials are sold or otherwise transferred to the producer of the good;

**opening inventory** means the materials inventory at the time an inventory management method is chosen; and

**origin identifier** means any mark that identifies fungible materials as originating materials or non-originating materials.

#### **Subsection 2: General**

**1.** The inventory management methods for determining whether fungible materials referred to in Article IV.5(a) are originating materials are the following:

- (a) specific identification method;
- (b) FIFO method;
- (c) LIFO method; and
- (d) average method;

2. Where a producer of a good or a person from whom the producer acquired the materials that are used in the production of the good chooses an inventory management method referred to in paragraph 1, that method, including the averaging period chosen in the case of the averaging method, shall be used from the time the choice is made until the end of the fiscal year of the producer or person.

**Subsection 3: Specific Identification Method**

1. Except as otherwise provided under paragraph 2, where the producer or person referred to in Subsection 2.2 chooses the specific identification method, the producer or person shall physically segregate, in materials inventory, originating materials that are fungible materials from non-originating materials that are fungible materials.

2. Where originating materials or non-originating materials that are fungible materials are marked with an origin identifier, the producer or person need not physically segregate those materials under paragraph 1 if the origin identifier remains visible throughout the production of the good.

**Subsection 4: Average Method**

1. Where the producer or person referred to in Subsection 2.2 chooses the average method, the origin of fungible materials withdrawn from materials inventory is determined on the basis of the ratio of originating materials and non-originating materials in materials inventory that is calculated under paragraphs 2 and 3.

2. The ratio is calculated with respect to a one-month or three-month period, at the choice of the producer or person, by dividing:

(a) the sum of:

(i) the total units of originating materials or non-originating materials that are fungible materials and that were in materials inventory at the beginning of the preceding one-month or three-month period; and

(ii) the total units of originating materials or non-originating materials that are fungible materials and that were received in materials inventory during that preceding one-month or three-month period;

by:

(b) the sum of:

(i) the total units of originating materials and non-originating materials that are fungible materials and that were in materials inventory at the beginning of the preceding one-month or three-month period; and

(ii) the total units of originating materials and non-originating materials that are fungible

materials and that were received in materials inventory during that preceding one-month or three-month period.

**3.** The ratio calculated with respect to a preceding one-month or three-month period under paragraph 2 is applied to the fungible materials remaining in materials inventory at the end of the preceding one-month or three-month period.

**4.** Where the good is subject to a regional value-content requirement and the regional value content of that good is calculated under the transaction value method or the net cost method, the ratio is calculated with respect to each shipment of the good by dividing:

(a) the total units of originating materials or non-originating materials that are fungible materials and that were in materials inventory prior to the shipment;

by:

(b) the total units of originating materials and non-originating materials that are fungible materials and that were in materials inventory prior to the shipment.

**5.** The ratio calculated with respect to a shipment of a good under paragraph 4 is applied to the fungible materials remaining in materials inventory after the shipment.

#### **Subsection 5: Manner of Dealing with Opening Inventory**

**1.** Except as otherwise provided under paragraphs 2 and 3, where the producer or person referred to in Subsection 2.2 has fungible materials in opening inventory, the origin of those fungible materials is determined by:

(a) identifying, in the books of the producer or person, the latest receipts of fungible materials that add up to the amount of fungible materials in opening inventory;

(b) determining the origin of the fungible materials that make up those receipts; and

(c) considering the origin of those fungible materials to be the origin of the fungible materials in opening inventory.

**2.** Where the producer or person chooses the specific identification method and has, in opening inventory, originating materials or non-originating materials that are fungible materials and that are marked with an origin identifier, the origin of those fungible materials is determined on the basis of the origin identifier.

**3.** The producer or person may consider all fungible materials in opening inventory to be non-originating materials.

### **Section II: Fungible Goods**

#### **Subsection 6: Definitions and Interpretation**



For purposes of this Section:

**average method** means the method by which the origin of fungible goods withdrawn from finished goods inventory is based on the ratio, calculated under Section 9, of originating goods and non-originating goods in finished goods inventory;

**FIFO method** means the method by which the origin of fungible goods first received in finished goods inventory is considered to be the origin of fungible goods first withdrawn from finished goods inventory;

**finished goods inventory** means an inventory from which fungible goods are sold or otherwise transferred to another person;

**LIFO method** means the method by which the origin of fungible goods last received in finished goods inventory is considered to be the origin of fungible goods first withdrawn from finished goods inventory;

**opening inventory** means the finished goods inventory at the time an inventory management method is chosen; and

**origin identifier** means any mark that identifies fungible goods as originating goods or non-originating goods.

#### **Subsection 7: General**

**1.** The inventory management methods for determining whether fungible goods referred to in Article IV.5(b) are originating goods are the following:

- (a) specific identification method;
- (b) FIFO method;
- (c) LIFO method; and
- (d) average method.

**2.** Where an exporter of a good or a person from whom the exporter acquired the good chooses an inventory management method referred to in paragraph 1, that method, including the averaging period chosen in the case of the averaging method, shall be used from the time the choice is made until the end of the fiscal year of the exporter or person.

#### **Subsection 8: Specific Identification Method**

**1.** Except as provided under paragraph 2, where the exporter or person referred to in Subsection 7.2 chooses the specific identification method, the exporter or person shall physically segregate, in finished goods inventory, originating goods that are fungible goods from non-originating goods that are fungible goods.

2. Where originating goods or non-originating goods that are fungible goods are marked with an origin identifier, the exporter or person need not physically segregate those goods under paragraph 1 if the origin identifier is visible on the fungible goods.

**Subsection 9: Average Method**

1. Where the exporter or person referred to in Subsection 7.2 chooses the average method, the origin of each shipment of fungible goods withdrawn from finished goods inventory during a one-month or three-month period, at the choice of the exporter or person, is determined on the basis of the ratio of originating goods and non-originating goods in finished goods inventory for the preceding one-month or three-month period that is calculated by dividing:

(a) the sum of:

(i) the total units of originating goods or non-originating goods that are fungible goods and that were in finished goods inventory at the beginning of the preceding one-month or three-month period; and

(ii) the total units of originating or non-originating goods that are fungible goods and that were received in finished goods inventory during that preceding one-month or three-month period.

by:

(b) the sum of:

(i) the total units of originating goods and non-originating goods that are fungible goods and that were in finished goods inventory at the beginning of the preceding one-month or three-month period; and

(ii) the total units of originating goods and non-originating goods that are fungible goods and that were received in finished goods inventory during that preceding one-month or three-month period.

2. The ratio calculated with respect to a preceding month or three-month period under paragraph 1 is applied to the fungible goods remaining in finished goods inventory at the end of the preceding month or three-month period.

**Subsection 10: Manner of Dealing with Opening Inventory**

1. Except as otherwise provided under paragraphs 2 and 3, where the exporter or person referred to in Subsection 7.2 has fungible goods in opening inventory, the origin of those fungible goods is determined by:

(a) identifying, in the books of the exporter or person, the latest receipts of fungible goods that add up to the amount of fungible goods in opening inventory;

(b) determining the origin of those fungible goods that make up those receipts; and

(c) considering the origin of those fungible goods to be the origin of the fungible goods in opening inventory.

2. Where the exporter or person chooses the specific identification method and has, in opening inventory, originating goods or non-originating goods that are fungible goods and that are marked with an origin identifier, the origin of those fungible goods is determined on the basis of the origin identifier.

3. The exporter or person may consider all fungible goods in opening inventory to be non-originating goods.

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## **Chapter IV: Footnotes**

[1] Article IV.2.4 applies to intermediate materials, and VNM in paragraphs 2 and 3 does not include:

- (i) the value of any non-originating materials used by another producer to produce an originating material that is subsequently acquired and used in the production of the good by the producer of the good, and
- (ii) the value of non-originating materials used by the producer to produce an originating intermediate material. With respect to paragraph 4, where an originating intermediate material is subsequently used by a producer with non-originating materials (whether or not produced by the producer) to produce the good, the value of such non-originating materials shall be included in the VNM of the good.

[2] With respect to paragraph 5, sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs included in the value of materials used in the production of the good are not subtracted out of the net cost in the calculation under Article IV.2.3.

[3] For purposes of applying paragraph 3, the identification of the component that determines the tariff classification of the good shall be based on the General Rules for the Interpretation of the Harmonized System. When the component that determines the tariff classification is a blend of 2 or more yarns or fibres, all yarns and, where applicable, fibres, in that component are to be taken into account.

[4] The rules of origin under Chapter IV are based on the 1996 Harmonized System.

## **Annex IV.I: Footnotes**

[1] "Fry" means immature fish at a post-larval stage in includes fingerlings, parr, smolts and elvers.

[2] "Voile" means, for purposes of this rule, fabric, solely of polyester, of single yarns measuring not less than 75 decitex but not more than 80 decitex (prior to twisting/in the untwisted state), having 24 filaments per yarn and with a twist of 900 or more turns per metre, of subheading 5407.61.

[3] For definition of "average yarn number" see Annex III.1, Section 7.