

|          |                                                                                                                                               |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| 23080090 | Other plant materials and plant wastes, residues and by-products, including the kind used in animal feed, not expressed or included elsewhere |
| 23091090 | Other kinds of dog or cat food for retail sale                                                                                                |
| 23099010 | Animal feed with molasses or sugar added                                                                                                      |
| 23099090 | Other preparations of the type used in animal feed                                                                                            |
| 35051000 | Dextrin and other modified starches                                                                                                           |
| 35052000 | Glues based on starch, dextrin or other modified starches                                                                                     |
| 38231100 | Stearic acid                                                                                                                                  |
| 38231200 | Oleic acid                                                                                                                                    |
| 38231900 | Other industrial monocarboxylic fatty acids; acid oils from refining                                                                          |

## Chapter Three – Rules of Origin

### Article 301: 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 318;

(b) the good fulfils the requirements set out for that good in Annex 301 as a result of production occurring entirely in the territory of one or both of the Parties;

(c) the good is produced entirely in the territory of one or both of the Parties, exclusively from originating materials; or

(d) except as provided in Annex 301 or except for a good of Chapter 1 through 24, heading 39.01 through 39.14 or Chapter 50 through 63 of the Harmonized System,

(i) the good is produced entirely in the territory of one or both of the Parties,

(ii) one or more of the non-originating materials used in the production of the good cannot satisfy the requirements set out in Annex 301 because both the good and the non-originating materials are classified in the same subheading, or heading that is not further subdivided into subheadings, and

(iii) the value of the non-originating materials classified as or with the good does not exceed 55 per cent of the transaction value of the good, and the good satisfies all the other applicable requirements of this Chapter.

## **Article 302: Minimal Operations**

*Except for sets or assortments of goods referred to in Annex 301 or in Article 310, a good shall not be considered to be an originating good merely by reason of undergoing one or more of the following operations in the territory of a Party:*

- (a) packaging, re-packaging or breaking up for retail sale of the good;*
- (b) oiling or applying anti-rust paint or protective coatings to the good; or*
- (c) disassembly of a new good into its parts.*

### **Article 303: Value Test**

*1. Except as provided in paragraph 2, where the applicable rule of origin in Annex 301 for the tariff provision under which a good is classified specifies a value test, the value test shall be satisfied provided the value of non-originating materials used in the production of the good does not exceed the percentage of the transaction value of the good set out in the rule of origin applicable to that good.*

*2. For purposes of a good of heading 87.01 through 87.08, at the choice of an exporter or a producer of such good, the value test shall be satisfied provided the value of non-originating materials used in the production of the good does not exceed the percentage of either*

*the transaction value or the net cost of the good set out in the rule of origin applicable to that good.*

*3. The value of non-originating materials used by the producer in the production of a good shall not, for purposes of satisfying the value test under either paragraph 1 or 2, include the value of non-originating materials used to produce originating materials that are subsequently used in the production of the good.*

*4. For purposes of paragraph 3, “the value of non-originating materials” in paragraphs 1 and 2 does not include:*

*(a) 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; or*

*(b) the value of non-originating materials used by the producer to produce an originating intermediate material.*

*5. For purposes of calculating the net cost of a good under paragraph 2, 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.

6. For purposes of calculating the net cost of a good under paragraph 2, the producer may average its calculation over its fiscal year using any one of the following categories, on the basis of either all motor vehicles in the category or only those motor vehicles in the category that are exported to the territory of the other Party:

(a) the same model line of motor vehicles in the same class of vehicles produced in the same plant in the territory of a Party;

(b) the same model line of motor vehicles produced in the same plant in the territory of a Party;

(c) the same model line of motor vehicles produced in the territory of a Party;

(d) the same class of motor vehicles produced in the same plant in the territory of a Party; or

(e) any other category as the Parties may agree.

7. For purposes of calculating the net cost under paragraph 2 with respect to a good of headings 87.06 through 87.08 produced in the same plant, the producer may:

(a) average its calculation,

(i) over the fiscal year of the motor vehicle producer to whom the good is sold,

(ii) over any quarter or month, or

(iii) over the automotive materials producer's fiscal year,

provided the good was produced during the fiscal year, quarter or month forming the basis for the calculation;

(b) calculate the average referred to in subparagraph (a) separately for any or all goods sold to one or more motor vehicle producers; or

(c) calculate the average in subparagraph (a) or (b) separately for those goods that are exported to the territory of the other Party.

#### **Article 304: Value of Materials**

1. For purposes of Article 303 and Article 307, the value of non-originating materials, including non-originating component goods referred to in Article 310, shall be:

(a) the transaction value or the customs value of the materials at the time of their importation into a Party, adjusted, if necessary, to include freight, insurance, packing and all other costs incurred in transporting the materials to the place of importation; or

(b) in the case of domestic transactions, the value of the materials determined in accordance with the principles of the Customs Valuation Agreement in the same manner as international transactions, with such modifications as may be required by the circumstances.

2. Notwithstanding paragraph 1, 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.

#### **Article 305: Intermediate Materials Used In Production**

1. For greater certainty, if a non-originating material satisfies the requirements set out in Article 301 in the territory of one or both of the Parties, the resulting good shall be considered as originating and no account shall be taken of the non-originating material contained therein when that good is used in the subsequent production of another good.

2. For purposes of determining the origin of a good, a producer of a good may designate any intermediate material as a material to be taken into account as an originating or non-originating material, as the case may be, in determining whether the good satisfies the applicable requirements of the rules of origin.

#### **Article 306: Accumulation**

1. For purposes of determining whether a good is an originating good, a good originating in the territory of one or both of the Parties shall be considered as originating in the territory of either of the Parties.

2. 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 satisfy the requirements set out in Annex 301 entirely in the territory of one or both of the Parties; and

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

3. Subject to paragraph 4, where each Party has a trade agreement that, as contemplated by the WTO Agreement, concerns the establishment of a free trade area with the same non-Party, the territory of that non-Party shall be deemed to form part of the territory of the free trade area established by this Agreement, for purposes of determining whether a good is an originating good under this Agreement.

4. A Party shall apply paragraph 3 only once provisions with effect equivalent to those of paragraph 3 are in force between each Party and the non-Party with which each Party has separately concluded a free trade agreement. Where such provisions in force between a Party

and the non-Party apply to only certain goods or under certain conditions, the other Party may limit the application of paragraph 3 to those goods and under those conditions and as otherwise set out in this Agreement.

#### **Article 307: De Minimis**

1. Except as provided in paragraphs 2 through 4, 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 301 does not exceed 10 per cent of the transaction value of the good, provided that:

(a) if the rule of origin of Annex 301 applicable to the good contains a percentage for the maximum value of non-originating materials, the value of such non-originating materials shall be included in calculating the value of non-originating materials; and

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

2. Paragraph 1 does not apply to a non-originating material used in the production of a good of Chapters 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 any of Chapters 50 through 60 of the Harmonized System that does not originate because certain non-originating yarns used in the production of the good do not fulfil the requirements set out in Annex 301, shall nonetheless be considered to originate if the total weight of all such yarns does not exceed 15 per cent of the total weight of that good.*

*4. A good of any of Chapters 61 through 63 of the Harmonized System, that does not originate because certain non-originating yarns used in the production of the component of the good that determines the tariff classification of that good do not fulfil the requirements set out for that good in Annex 301, shall nonetheless be considered to originate if the total weight of all such yarns in that component does not exceed 15 per cent of the total weight of that component.*

### **Article 308: Fungible Goods and Materials**

*1. 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 materials may be made in accordance with any of the inventory management methods recognized in, or*

otherwise accepted by, the Generally Accepted Accounting Principles of the Party in which the production is performed; and

(b) where originating and non-originating fungible goods are physically combined or mixed in inventory in a Party and exported in the same form to another Party, the determination of whether the good is an originating good may be made in accordance with any of the inventory management methods recognized in, or otherwise accepted by, the Generally Accepted Accounting Principles of the Party from which the good is exported.

2. A Party shall ensure that the person that selected an inventory management method pursuant to paragraph 1 for a particular fungible good or material continues to use such inventory management method for that fungible good or material throughout the fiscal year of that person.

#### **Article 309: Indirect Materials**

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

#### **Article 310: Sets or Assortments of Goods**

*Except as provided in Annex 301, a set or assortment of goods, as referred to in General Rule 3 of the Harmonized System, shall be considered as originating, provided that:*

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

*(b) where the set or assortment contains non-originating component goods, including packaging materials and containers, the value of the non-originating goods, including any non-originating packaging materials and containers for the set or assortment, does not exceed 15 percent of the transaction value of the set or assortment.*

### **Article 311: Accessories, Spare Parts and Tools**

*Accessories, spare parts and tools delivered with a good that form part of the good's standard accessories, spare parts or tools, shall be considered as originating if the good is an originating good, and shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable requirements set out in Annex 301 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; and*

(b) the quantities and value of such accessories, spare parts or tools are customary for the good.

#### **Article 312: Packaging Materials and Containers for Retail Sale**

Except as provided for in Article 310, packaging materials and containers in which a good is packaged for retail sale shall be disregarded in determining:

(a) whether all the non-originating materials undergo the applicable requirements set out in Annex 301; or

(b) whether the good meets the requirements established in subparagraph (a) or (c) of Article 301.

#### **Article 313: Packing Materials and Containers for Shipment**

Packing materials, containers, pallets or similar articles in which a good is packed for shipment shall be disregarded in determining whether that good is originating.

#### **Article 314: Transit and Transshipment**

A good that qualifies as an originating good under this Chapter that is exported from a Party shall maintain its originating status only if the good:

(a) does not undergo 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; and

(b) remains under customs control while outside the territories of the Parties.

### **Article 315: Interpretation and Application**

For purposes of this Chapter:

(a) the basis for tariff classification in this Chapter is the Harmonized System;

(b) where applying subparagraph (d) of Article 301, 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; and

(c) 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 316: Consultation and Modifications**

*1. The Parties shall consult regularly to ensure that this Chapter is interpreted and 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 Four (Origin Procedures and Trade Facilitation).*

*2. A Party that considers that this Chapter requires modification to take into account developments in production processes, lack of supply of originating materials or other matters may submit a modification proposal along with supporting rationale and any studies to the other Party for consideration and appropriate action under Chapter Two (National Treatment and Market Access for Goods).*

#### **Article 317: Short Supply**

*1. For purposes of determining the origin of a good of Chapter 50 through 63 of the Harmonized System, at the request of an interested entity of a Party, a Party shall, to the extent possible within 45 days of receiving the request, temporarily allow yarn or fabric from a non-Party to be considered originating, if the Party determines,*

based on information it considers necessary, that the yarn or fabric is not available in commercial quantities in a timely manner in the territory of any Party. Each Party shall implement such short-supply allowances in accordance with its applicable legal procedures.

2. The Party receiving a request for a short supply allowance pursuant to paragraph 1 shall notify the other Party of the request to the extent possible with 10 days of receiving the request. A Party may decline to grant a short-supply allowance if the other Party does not also grant such an allowance.

3. The Committee on Trade in Goods shall establish procedures to guide the administration of the short-supply allowances referred to in paragraphs 1 and 2.

### **Article 318: Definitions**

For purposes of this Chapter:

**Aquaculture** means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, protection from predators, etc.;

*Chapter* means a chapter of the Harmonized System;

*Class of motor vehicles* means any one of the following categories of motor vehicles:

(a) motor vehicles of subheading 8701.20, motor vehicles for the transport of 16 or more persons of subheading 8702.10 or 8702.90, and motor vehicles of subheading 8704.10, 8704.22, 8704.23, 8704.32 or 8704.90 or heading 87.05 or 87.06;

(b) motor vehicles of subheading 8701.10 or 8701.30 through 8701.90;

(c) motor vehicles for the transport of 15 or fewer persons of subheading 8702.10 or 8702.90, and motor vehicles of subheading 8704.21 or 8704.31; or

(d) motor vehicles of subheading 8703.21 through 8703.90;

*Customs value* means the value as determined in accordance with the Customs Valuation Agreement;

*Fungible goods or 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 principles may be broad guidelines of general application, as well as those standards, practices and procedures normally employed in accounting;

*Good* means any merchandise, product, article or material;

*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 or taken from the territory of one or both of the Parties;

(b) plants and plant products harvested or gathered in the territory of one or both of the Parties;

(c) live animals born and raised 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, trapping, fishing or aquaculture 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 or chartered to an enterprise established in the territory of a Party, and entitled to fly its flag;*

*(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 or chartered to an enterprise 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, ocean floor or subsoil, outside the territories of the Parties by a Party or a person of a Party, provided that such Party or person of such Party has rights to exploit such seabed, ocean floor or subsoil;*

*(i) 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;*

*(j) 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 in one or both of the Parties, provided that such goods are fit only for the recovery of raw materials;*

(k) recovered goods collected in the territory of one or both of the Parties and used in the territory of one or both Parties in the production of remanufactured goods; 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;

**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 the operation of equipment and buildings;

(e) gloves, glasses, footwear, clothing, safety equipment and safety supplies;

(f) equipment, devices, and supplies used for testing or inspecting the good;

(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;

**Listed with a Party** means a foreign registered vessel bare-boat chartered in accordance with the domestic law of a Party and whose registration in the foreign country is suspended for the duration of the charter;

**Material** means any ingredient, component, part or other good that is used in the production of another good;

**Model line** means a group of motor vehicles having the same platform or model name;

**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;

**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;

*Other costs* means all costs recorded on the books of the producer that are not product costs or period costs;

*Period costs* means those costs other than product costs that are expensed in the period in which they are incurred, including selling expenses and general and administrative expenses;

*Product costs* means those costs that are associated with the production of a good and include the value of materials, direct labour costs and direct overhead;

*Production* means growing, mining, extracting, harvesting, raising, fishing, hunting, trapping, manufacturing, processing, assembling or disassembling a good;

*Producer* means a person who grows, mines, extracts, harvests, raises, fishes, hunts, traps, manufactures, processes, assembles or disassembles a good;

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

*Recovered good* means a material in the form of an individual part that is the result of:

(a) the disassembly of a used good fit only for such recovery into individual parts; and

(b) cleaning, inspecting, testing or other processes as necessary for improvement to working condition;

**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;

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

**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;

**Tariff provision** means a chapter, heading or subheading of the Harmonized System;

*Total cost* means all product costs, period costs and other costs for a good incurred in the territory of one or both of the Parties. Total cost does not include profits that are earned by the producer, regardless of whether they are retained by the producer or paid out to other persons as dividends, or taxes paid on those profits, including capital gains taxes;

*Transaction value* means 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 to include, inter alia, such costs as commissions, production assists, royalties or license fees;

*Transaction value of the good, transaction value of the set or transaction value of the set or assortment* means:

(a) the transaction value of a good when sold by the producer at the place of production; or

(b) the customs value of that good;

and adjusted, if necessary, to exclude any costs incurred subsequent to the good leaving the place of production, such as freight and insurance.

## **Annex 301 – Specific Rules of Origin**

## ***Part A – General Interpretative Notes***

*1. For purposes of interpreting the rules of origin set out in this Annex:*

*(a) the specific rule, or specific set of rules, that applies to a particular heading, subheading or group of headings or subheadings is set out immediately adjacent to that heading, subheading or group of headings or subheadings;*

*(b) a requirement of a change in tariff classification or any other requirement set out in a specific rule applies only to non-originating materials;*

*(c) the expression “a change from any other heading” or “a change from any other subheading” means a change from any other heading (or subheading) of the Harmonized System, including, where applicable, any other heading (or subheading) within the group of headings (or subheadings) to which the rule is applicable;*

*(d) where a specific rule of origin is defined using the criterion of a change in tariff classification, and it is written to exclude tariff provisions at the level of a chapter, heading or subheading of the Harmonized System, the materials classified in those excluded provisions must be originating for the resulting good to achieve originating status;*

(e) the expression “a change from any heading outside that group” or “a change from any subheading outside that group” means a change from any other heading (or subheading) of the Harmonized System, except from any other heading (or subheading) within the group of headings (or subheadings) to which the rule is applicable;

(f) where two or more alternative rules are applicable to a heading, subheading or group of headings or subheadings, if the good satisfies the requirements of one of those rules it does not need to satisfy the requirement of another of those rules;

(g) the expression

- “A change from within that heading”,
- “A change from within that subheading”,
- “A change from within any one of these headings”,
- “A change from within any one of these subheadings”, or
- “A change to (a good) of (a tariff provision) from within that (tariff provision)”

means a change from any other good or material of that same heading (or subheading) of the Harmonized System;

(h) where two or more alternative rules are applicable to a heading, subheading or group of headings or subheadings and the alternative rule contains a phrase commencing with the words "whether or not",

- (i) the change in tariff classification specified in the phrase commencing 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, and specified again in the phrase commencing with the words "provided that the value of the non-originating materials", shall be included in calculating the value of non-originating materials, and
- (iv) the value of any non-originating materials satisfying the change of tariff classification specified in the phrase commencing with the words "whether or not" shall not be included in calculating the value of non-originating materials,

(i) 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.

2. A specific rule of origin set out in this Annex represents the minimum amount of production required to be carried out on non-originating materials for the resulting good to achieve originating status. A greater amount of production than that required by the rule for that good will also confer originating status.

3. Where a rule of this Annex applicable to a good contains both a required change in tariff classification and a percentage for the maximum value of non-originating materials, the *de minimis* provision of Article 307 permits the use of non-originating materials which do not satisfy the tariff change requirement, as long as the value of such materials does not exceed 10 per cent of the transaction value of the good. However, the value of such non-originating materials shall be included when calculating the value of non-originating materials and under no circumstances may the percentage for the maximum value of non-originating materials as set out in the rule be exceeded through the use of the *de minimis* provision.

4. Where:

- (a) a rule of this Annex applicable to a good contains both a required change in tariff classification and a percentage for the maximum value of non-originating materials, and
- (b) one or more of the non-originating materials used in the production of the good are classified in the same subheading, or heading that is not further subdivided into subheadings, as the good itself,

subparagraph (d) of Article 301, which provides that the good shall be considered as originating if the value of the non-originating materials classified as or with the good does not exceed the given percentage of the transaction value of the good, may be applied.

5. Given that, in the case described in paragraph 4, the good resulting from the application of subparagraph (d) of Article 301 qualifies as originating in its own right, no account shall be taken of the non-originating materials contained therein when that good is used in the production of another good. In this particular instance, only the value of any other non-originating materials that are used in the production of the final good and that satisfy the required change in tariff classification set out in the rule of this Annex would need to be taken into account when calculating the value of non-originating materials for purposes of determining the origin of the final good.

6. The product specific rules set out in this Annex also apply to used goods.

## **Part B – Specific Rules of Origin**

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

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

01.01-01.06 A change from any other chapter.

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

02.01-02.10 A change from any other chapter, subject to note below.

#### **Note:**

1. This note applies only in years 1 through 11, subject to subsection C (ii) (Agricultural Transversal Clause) of Annex 203

2. Notwithstanding the rule of origin for heading 02.01-02.10 and the rule of origin for Chapter 5, a good of subheading 0201.10, 0201.20, 0201.30, 0202.10, 0202.20, 0202.30, 0206.10, 0206.21, 0206.22 or 0206.29 or heading 05.04 shall, within the annual quantities established for these goods in Section C(iii) (Tariff Rate Quotas) of Annex 203 , be an originating good where the good

is produced in the territory of one or both of the Parties from non-originating materials of any other chapter.

3. Once the annual quantities are filled in any given year, a good of a heading or subheading referred to in paragraph 2 shall be considered an originating good where it is wholly obtained or produced entirely in the territory of one or both of the Parties.

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

**Note:** The fish, crustaceans, molluscs and other aquatic invertebrates shall be deemed originating even if they were cultivated from non originating fry or larvae. Fry means immature fish at a post-larval stage, including fingerlings, parr, smolts and elvers.

03.01-03.03 A change from any other chapter.

03.04 A change from subheading 0302.12, 0302.19, 0302.21, 0302.23, flounder of subheading 0302.29, subheading 0302.40, 0302.50, 0302.62, 0302.63, 0302.69 except from hake, 0303.11, 0303.19, 0303.22, 0303.29, 0303.31, 0303.33, flounder of subheading 0303.39, subheading 0303.51, 0303.52, 0303.72, 0303.73, 0303.79 or any other chapter.

0305.10-0305.20 A change from any other chapter.

0305.30-0305.62 A change from subheading 0302.12, 0302.19, 0302.21, 0302.23, flounder of subheading 0302.29, subheading 0302.40, 0302.50, 0302.62, 0302.63, 0302.69 except from hake, 0303.11, 0303.19, 0303.22, 0303.29, 0303.31, 0303.33, flounder of subheading 0303.39, subheading 0303.51, 0303.52, 0303.72, 0303.73, 0303.79 or any other chapter.

0305.63 - 0305.69 A change from any other chapter.

03.06-03.07 A change from any other chapter.

#### *Chapter 4 Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included*

04.01-04.06 A change from any other chapter, except from dairy preparations of subheading 1901.90, containing more than 10 per cent by weight of milk solids.

04.07-04.10 A change from any other chapter.

#### *Chapter 5 Products of Animal Origin, Not Elsewhere Specified or Included*

05.01-05.11 A change from any other chapter. For the purposes of heading

05.04, see Note in Chapter 2.

## *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, grafts, shoots, buds or other live parts of plants imported from a non-Party.

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

*06.01-06.04 A change from any other chapter.*

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

*07.01-07.14 A change from any other chapter.*

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

*08.01-08.14 A change from any other chapter.*

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

*09.01 A change from any other chapter.*

*0902.10-0902.40 A change from within any one of these subheadings or any other subheading, provided that the change of subheading does not result exclusively from packaging for retail sale.*

09.03 A change from any other chapter.

0904.11-0910.99 A change from within any one of these subheadings or any other subheading.

## Chapter 10 Cereals

10.01-10.08 A change from any other chapter.

## Chapter 11 Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten

11.01 A change from any other chapter.

1102.10 A change from any other chapter.

1102.20 A change from any other chapter, except from heading 10.05.

1102.90 A change from any other chapter, except from heading 10.06.

1103.11-1103.13 A change from any other chapter.

1103.19-1103.20 A change from any other chapter, except from heading 10.06.

1104.12 A change from any other subheading.

1104.19-1104.22 A change from any other chapter.

1104.23 A change from any other chapter, except from heading 10.05.

1104.29-1104.30 A change from any other chapter.

11.05 A change from any other chapter, except from heading 07.01.

1106.10 A change from any other chapter.

1106.20 A change from any other chapter, except from heading 07.14.

1106.30 A change from any other chapter.

11.07 A change from any other chapter.

1108.11 A change from any other chapter.

1108.12 A change from any other chapter, except from heading 10.05.

1108.13 A change from any other chapter, except from heading 07.01.

1108.14 A change from any other chapter, except from heading 07.14.

1108.19-1108.20 A change from any other chapter.

11.09 A change from any other chapter.

*Chapter 12 Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder*

*12.01-12.14 A change from any other chapter.*

*Chapter 13 Lac; Gums, Resins and Other Vegetable Saps and Extracts*

*13.01 A change from any other heading.*

*1302.11-1302.32 A change from any other heading.*

*1302.39 A change from any other subheading.*

*Chapter 14 Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included*

*14.01-14.04 A change from any other chapter.*

*Section III – Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes (Chapter 15)*

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

*15.01-15.15 A change from any other chapter.*

*1516.10 A change to a good obtained entirely from seal or seal products or marine mammals of any other heading; or*

*A change to any other good from any other chapter.*

*1516.20 A change from any other chapter.*

*15.17-15.22 A change 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 A change from any other chapter, except from Chapter 2.*

*1602.10-1602.20 A change from any other chapter.*

*1602.31-1602.39 A change from any other chapter, except from  
Chapter 2.*

*1602.41-1602.90 A change from any other chapter.*

*16.03-16.05 A change from any other chapter.*

*Chapter 17 Sugars and Sugar Confectionery*

*17.01-17.03 A change from any other chapter.*

*17.04 A change from any other heading.*

*Chapter 18 Cocoa and Cocoa Preparations*

18.01-18.02 A change from any other chapter.

18.03-18.05 A change from any other heading, provided that the weight of the non-originating cocoa does not exceed 50 per cent of the total weight of the good.

1806.10 A change from any other heading, provided that such goods do not contain more than 50 per cent by weight of non-originating sugar of Chapter 17 and the weight of non-originating cocoa does not exceed 50 per cent of the total weight of the good.

1806.20-1806.90 A change from any other subheading.

## *Chapter 19 Preparations of Cereals, Flour, Starch or Milk; Pastrycooks'*

### *Products*

1901.10 A change to a good containing over 10 per cent by weight of milk solids from any other chapter, except from heading 04.01 through 04.06; or

A change to any other good from any other chapter.

1901.20-1901.90 A change to mixes and doughs containing more than 25 per cent by

weight of butterfat, not put up for retail sale, from any other chapter, except from heading 04.01 through 04.06; or

*A change to any other good from any other chapter.*

*19.02-19.04 A change from any other chapter.*

*19.05 A change from any other heading.*

## *Chapter 20 Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants*

*20.01 A change from any other chapter.*

*2002.10 A change from any other chapter.*

*2002.90 A change from any other chapter, provided that the weight of the non-originating materials of heading 07.02 does not exceed 50 per cent of the total weight of the good.*

*20.03 A change from any other chapter.*

*2004.10 A change from any other chapter.*

*2004.90 A change from any other chapter, provided that the weight of the non-originating materials of Chapter 7 does not exceed 50 per cent of the total weight of the good.*

*2005.10 A change from any other chapter, provided that the weight of the non-originating materials of Chapter 7 does not exceed 50 per cent of the total weight of the good.*

*2005.20-2005.59 A change from any other chapter.*

*2005.60 A change from any other chapter, provided that the weight of the non-originating materials of Chapter 7 does not exceed 50 per cent of the total weight of the good.*

*2005.70-2005.91 A change from any other chapter.*

*2005.99 A change from any other chapter, provided that the weight of the non-originating materials of Chapter 7 does not exceed 50 per cent of the total weight of the good.*

*20.06 A change from any other chapter.*

*2007.10 A change from any other chapter, provided that the weight of one single non-originating ingredient of Chapter 7 or 8 does not exceed 45 per cent of the total weight of the good.*

*2007.91-2007.99 A change from any other chapter.*

*2008.11-2008.19 A change from any other chapter.*

*2008.20-2008.30 A change from any other chapter, except from Chapter 8.*

*2008.40-2008.80 A change from any other chapter.*

*2008.91 A change from any other chapter, except from subheading 1212.99.*

*2008.92-2008.99 A change from any other chapter, provided that the weight of non-originating materials of Chapter 7, subheading*

0804.30, 0804.50, 0805.20, 0805.50, 0807.19, 0807.20, or granadillas, maracuyá, other passion fruits, cherimoyas, yellow pithaya, sour sop, tree tomato, cape gooseberries, lulo or pineapple guava fruit of subheading 0810.90 does not exceed 50 per cent per cent of the total weight of the good.

2009.11-2009.19 A change from any other heading.

2009.21-2009.29 A change from within any one of these subheadings or any other subheading.

2009.31-2009.39 A change from any other chapter, except from subheading 0805.20, 0805.50 or 0805.90.

2009.41-2009.49 A change from any other chapter, except from subheading 0804.30.

2009.50 A change from any other chapter.

2009.61-2009.79 A change from within any one of these subheadings or any other subheading.

2009.80 A change from any other chapter, except from subheading 0703.10, 0709.40, 0709.70, 0804.50, 0807.19, 0807.20 or granadillas, maracuyá, other passion fruits, cherimoyas, yellow pithaya, sour sop, tree tomato, cape gooseberries, lulo or pineapple guava fruit of subheading 0810.90 or 0811.90.

2009.90 A change to cranberry juice mixtures from any other subheading, except from juices of subheading 2009.80 of the fruits of subheading 0804.30, 0804.50 or heading 08.05; or

A change to any other good from any other chapter, except from subheading 0804.30, 0804.50, heading 08.05, subheading 0807.20 or granadillas, maracuyá, other passion fruits, cherimoyas, yellow pithaya, sour sop, tree tomato, cape gooseberries, lulo or pineapple guava fruit of subheading 0810.90 or 0811.90.

#### *Chapter 21 Miscellaneous Edible Preparations*

2101.11-2101.12 A change from any other chapter, except from Chapter 9.

2101.20-2101.30 A change from any other chapter.

2102.10-2102.30 A change from any other subheading.

2103.10-2103.30 A change from any other chapter.

2103.90 A change from any other subheading.

21.04 A change from any other heading.

21.05 A change from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids.

2106.10 A change to preparations containing more than 10 per cent by weight of milk solids from any other chapter, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids; or

A change to any other good from any other chapter.

2106.90 A change to preparations containing more than 10 per cent by weight of milk solids from any other chapter, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids; or

A change to any other good from any other heading, provided that such goods do not contain more than 50 per cent by weight of non-originating sugar of Chapter 17.

## *Chapter 22 Beverages, Spirits and Vinegar*

22.01 A change from any other chapter.

2202.10 A change from any other heading.

2202.90 A change to beverages containing milk from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids; or

*A change to any other good from any other heading.*

*22.03-22.06 A change from any other heading.*

*22.07 A change from any other heading, except from heading 17.03, compound alcohol preparations of subheading 2106.90 or heading 22.03 through 22.06 or 22.08 through 22.09.*

*2208.20 A change from any other heading, except from compound alcohol preparations of subheading 2106.90 or heading 22.03 through 22.07 or 22.09.*

*2208.30 A change from within that subheading or any other heading, provided that the total alcoholic volume of the non-originating materials does not exceed 10 per cent of the volume of the total alcoholic strength of the good.*

*2208.40 A change from any other heading.*

*2208.50-2208.70 A change from any other heading, except from compound alcohol preparations of subheading 2106.90 or heading 22.03 through 22.07 or 22.09.*

*2208.90 A change from any other heading, except from heading 17.03, compound alcohol preparations of subheading 2106.90 or heading 22.03 through 22.07 or 22.09.*

*22.09 A change from any other heading.*

*Chapter 23 Residues and Waste from the Food Industries; Prepared Animal Fodder*

*23.01-23.03 A change from any other chapter.*

*23.04 A change from any other chapter, except from Chapter 12.*

*23.05-23.08 A change from any other chapter.*

*2309.10 A change from any other heading.*

*2309.90 A change to preparations used in animal feeding containing more than 10 per cent by weight of milk solids from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids; or*

*A change to any other good from any other heading.*

*Chapter 24 Tobacco and Manufactured Tobacco Substitutes*

*24.01 A change from any other chapter.*

*24.02-24.03 A change from any other heading.*

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

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

*25.01-25.03 A change from any other heading.*

*2504.10-2504.90 A change from any other subheading.*

*25.05-25.30 A change from any other heading.*

#### *Chapter 26 Ores, Slag and Ash*

*26.01-26.21 A change from any other heading.*

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

*Note 1: Notwithstanding any of the specific rules of origin, any good of Chapter 27 that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of one or both of the Parties. For purposes of this Chapter, a “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.*

*The following are not considered to be chemical reactions for the purposes of this definition:*

- (a) dissolving in water or other solvents;*

- (b) the elimination of solvents including solvent water;
- or
- (c) the addition or elimination of water of crystallization.

**Note 2:** For the purposes of heading 27.10, “direct blending” is defined as a refinery process whereby various petroleum streams from processing units and petroleum components from holding or storage tanks combine to create a finished product, with pre-determined parameters, of heading 27.10, provided that the non-originating material constitutes no more than 25 per cent by volume of the good.

**Note 3:** For the purposes of heading 27.10, the following processes confer origin:

- (a) Atmospheric distillation – A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. Liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils, and lubricating oil are produced from petroleum distillation; and
- (b) Vacuum distillation – Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is useful for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum

oils to produce light to heavy vacuum gas oils and residuum. In some refineries gas oils may be further processed into lubricating oils.

27.01-27.09 A change from any other heading.

27.10 A change from any other heading;

A change 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 or vacuum distillation; or

A change as the result of direct blending, provided that the non-originating material constitutes no more than 25 per cent by volume of the good.

2711.11-2711.14 A change from within any one of these subheadings or any other subheading, provided that the non-originating feedstock constitutes no more than 49 per cent by volume of the good.

2711.19 A change from any other subheading, except from subheading 2711.29.

2711.21 A change from any other subheading, except from subheading 2711.11.

2711.29 A change from any other subheading, except from subheading 2711.12 through 2711.21.

2712.10-2713.12 A change from any other heading.

2713.20 A change from within that subheading or any other subheading, provided that the non-originating feedstock constitutes no more than 49 per cent by volume of the good.

2713.90 A change from any other heading.

27.14 A change from any other heading.

27.15 A change from any other heading, except from heading 27.14.

27.16 A change from any other heading.

## **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**

**Note 1:** Notes 3 through 4 of this Chapter confer origin to a good of any heading or subheading in this Chapter.

**Note 2:** Notwithstanding Note 1, a good is an originating good if it meets the applicable change in tariff classification specified in the rules of origin of this Chapter.

**Note 3: Chemical Reaction**

A good of this Chapter that results from a chemical reaction in the territory of one or both of the Parties shall be considered to be an originating good.

For purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is an originating good:

- (a) dissolution in water or in another solvent;
- (b) the elimination of solvents, including solvent water; or
- (c) the addition or elimination of water of crystallization.

**Note 4: Purification**

A good of this Chapter that is subject to purification shall be considered to be an originating good provided that the purification

occurs in the territory of one or both of the Parties and results in the elimination of not less than 80 per cent of the impurities.

**Note 5: Separation Prohibition**

A good that meets the applicable change in tariff classification in the territory of one or both of the Parties as a result of the separation of one or both materials from a man-made mixture shall not be considered to be an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.

2801.10-2801.30 A change from any other subheading.

28.02-28.03 A change from any other heading.

2804.10-2813.90 A change from any other subheading.

28.14 A change from any other heading.

2815.11-2821.20 A change from any other subheading.

28.22-28.23 A change from any other heading.

2824.10-2850.00 A change from any other subheading.

28.52 A change from within that heading or any other heading.

28.53 A change from any other heading.

## *Chapter 29 Organic Chemicals*

*Note 1: Notes 3 through 5 of this Chapter confer origin to a good of any heading or subheading in this Chapter.*

*Note 2: Notwithstanding Note 1, a good is an originating good if it meets the applicable change in tariff classification specified in the rules of origin of this Chapter.*

### *Note 3: Chemical Reaction*

*A good of this Chapter that results from a chemical reaction in the territory of one or both of the Parties shall be considered to be an originating good.*

*For purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.*

*The following are not considered to be chemical reactions for the purposes of determining whether a good is originating:*

- (a) dissolution in water or in another solvent;*
- (b) the elimination of solvents, including water; or*
- (c) the addition or elimination of water of crystallization.*

#### **Note 4: Purification**

*A good of this Chapter that is subject to purification shall be considered to be an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the elimination of not less than 80 per cent of the impurities.*

#### **Note 5: Isomer Separation**

*A good of this Chapter, shall be considered to be an originating good if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or both of the Parties.*

#### **Note 6: Separation Prohibition**

*A good that meets the applicable change in tariff classification in the territory of one or both of the Parties as a result of the separation of one or both materials from a man-made mixture shall not be considered to be an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.*

*2901.10-2942.00 A change from any other subheading.*

#### **Chapter 30 Pharmaceutical Products**

*3001.20-3003.90 A change from any other subheading.*

*3004.10-3004.90 A change from any other heading, except from heading 30.03; or*

*A change from heading 30.03 or any other subheading within heading 30.04, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 30.03 through 30.04 does not exceed 55 per cent of the transaction value of the good.*

*3005.10-3005.90 A change from any other subheading.*

*3006.10-3006.40 A change from any other subheading.*

*3006.50 A change from any other chapter; or*

*A change from any other subheading within that chapter, whether or not there is also a change from any other chapter, provided that the value of the non-originating component goods of Chapter 30 does not exceed 35 per cent of the transaction value of the set.*

*3006.60-3006.92 A change from any other subheading.*

### *Chapter 31 Fertilizers*

*3101.00-3105.90 A change from within any one of these subheadings or any other subheading.*

*Chapter 32 Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks*

*3201.10-3202.90 A change from any other subheading.*

*32.03 A change from any other heading.*

*3204.11-3209.90 A change from any other subheading.*

*32.10-32.12 A change from any other heading.*

*3213.10 A change from any other subheading, provided that the value of the non-originating component goods does not exceed 35 per cent of the transaction value of the set.*

*3213.90 A change from any other heading.*

*32.14-32.15 A change from any other heading.*

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

*3301.12-3301.90 A change from any other subheading.*

*33.02-33.07 A change from any other heading.*

*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, "Dental Waxes" and Dental Preparations with a Basis of Plaster*

*3401.11-3401.20 A change from any other heading.*

*3401.30 A change from any other subheading, except from subheading 3402.90.*

*3402.11-3402.19 A change from any other subheading.*

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

*3402.90 A change from any other subheading.*

*3403.11-3405.90 A change from any other subheading.*

*34.06 A change from any other heading.*

*34.07 A change from any other heading; or*

*A change to a set from within that heading, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of heading 34.07 does not exceed 50 per cent of the transaction value of the set.*

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

*3501.10-3501.90 A change from any other subheading.*

*3502.11-3502.19 A change from any other heading, except from heading 04.07.*

*3502.20-3502.90 A change from any other subheading.*

*35.03-35.06 A change from any other heading.*

*3507.10-3507.90 A change from any other subheading.*

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

*36.01-36.06 A change from any other heading.*

*Chapter 37 Photographic or Cinematographic Goods*

*37.01-37.02 A change from any heading outside that group.*

*37.03-37.07 A change from any other heading.*

*Chapter 38 Miscellaneous Chemical Products*

*3801.10-3802.90 A change from any other subheading.*

*38.03-38.04 A change from any other heading.*

*3805.10-3806.90 A change from any other subheading.*

*38.07 A change from any other heading.*

*3808.50-3808.99 A change within any one of these subheadings or any other subheading.*

*38.09-38.10 A change from any other heading.*

*3811.11-3811.90 A change from any other subheading.*

*38.12-38.14 A change from any other heading.*

*3815.11-3815.90 A change from any other subheading.*

*38.16-38.19 A change from any other heading.*

*38.20 A change from any other heading, except from subheading 2905.31; or*

*A change from subheading 2905.31, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 2905.31 does not exceed 55 per cent of the transaction value of the good.*

*38.21-38.22 A change from any other heading.*

*3823.11-3823.13 A change from any other heading.*

*3823.19-3823.70 A change from any other subheading.*

*3824.10-3824.60 A change from any other subheading.*

*3824.71-3824.83 A change from any other heading.*

3824.90 A change to biodiesel<sup>Footnote 1</sup> from any other heading, except from heading 38.23 or Chapter 15; or

A change to any other good from any other heading.

38.25 A change from any other chapter, except from Chapter 28 through 37, 40 or 90.

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

### **Chapter 39 Plastics and Articles Thereof**

*Note: Notwithstanding the specific rule of origin applicable to heading 39.01 through 39.14, any good of these headings that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction resulted in the chemical modification of the monomeric units in the polymeric components of the good and occurred in the territory of one or both of the Parties.*

*For purposes of this Note, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.*

*The following are not considered to be chemical reactions for the purposes of determining whether a good is originating:*

- (a) dissolution in water or in another solvent;*
- (b) the elimination of solvents, including solvent water; or*
- (c) the addition or elimination of water of crystallization.*

*39.01-39.14 A change from any other heading, provided that the non-originating polymer content of heading 39.01 to 39.14 does not exceed 60 per cent by weight of the total polymer content of the good.*

*39.15 A change from any other chapter.*

*39.16-39.19 A change from any other heading.*

*3920.10-3921.90 A change from any other subheading.*

*39.22-39.26 A change from any other heading.*

#### *Chapter 40 Rubber and Articles Thereof*

*4001.10-4002.70 A change from any other heading.*

*4002.80 A change from any other subheading.*

*4002.91-4002.99 A change from any other heading.*

*40.03-40.17 A change from any other heading.*

*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)*

*Chapter 41 Raw Hides and Skins (Other Than Furskins) and Leather*

*41.01-41.03 A change from any other chapter.*

*4104.11-4104.19 A change from any other heading.*

*4104.41-4104.49 A change from subheading 4104.11 through 4104.19 or any other heading.*

*4105.10 A change from any other heading.*

*4105.30 A change from any other subheading.*

*4106.21 A change from any other heading.*

*4106.22 A change from any other subheading.*

*4106.31 A change from any other heading.*

*4106.32 A change from any other subheading.*

*4106.40 A change to crust hides and skins from within that subheading or any other subheading; or*

*A change to any other good from any other heading.*

*4106.91 A change from any other heading.*

*4106.92 A change from any other subheading.*

*41.07-41.14 A change from any other heading.*

*4115.10-4115.20 A change from any other subheading.*

*Chapter 42 Articles of Leather; Saddlery and Harness; Travel Goods, Handbags  
and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut)*

*42.01-42.06 A change from any other heading.*

*Chapter 43 Furskins and Artificial Fur; Manufactures Thereof*

*43.01-43.04 A change from any other heading.*

*Section IX – Wood and Articles of Wood; Wood Charcoal; Cork and  
Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting  
Materials; Basketware and Wickerwork (Chapter 44-46)*

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

*44.01-44.21 A change from any other heading.*

*Chapter 45 Cork and Articles of Cork*

*45.01-45.04 A change from any other heading.*

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

46.01-46.02 A change from any other heading.

*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*

47.01-47.02 A change from any other heading.

4703.11-4704.29 A change from any other subheading.

47.05-47.07 A change from any other heading.

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

48.01-48.07 A change from any other chapter.

48.08-48.14 A change from any other heading.

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

48.17 A change from any other heading.

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

4818.40-4818.90 A change from any other heading.

*48.19-48.23 A change from any other heading.*

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

*49.01-49.11 A change from any other chapter.*

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

*Note: For purposes of determining whether a good of Chapters 50 to 63 is an originating good, any nylon filament yarn of subheading 5402.19, 5402.31, 5402.32, 5402.45, 5402.51 or 5402.61 used in the production of that good in the territory of a Party shall be considered as originating if:*

- (a) the nylon filament yarn is imported into the territory of the Party from the territory of the United States of America or the United Mexican States; and*
- (b) the nylon filament yarn would be considered as an originating material under the applicable rule of origin of this Agreement if the territory of the United States of America or the United Mexican States were part of the free trade area established by this Agreement.*

*Chapter 50 Silk*

*50.01-50.03 A change from any other chapter.*

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

*50.07 A change from any other heading.*

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

*51.01-51.05 A change from any other chapter.*

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

*51.11 A change from any other heading, except from heading 51.06 through 51.10, 51.12 through 51.13, 52.05 through 52.06, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90 or heading 55.09 through 55.10.*

*5112.11-5112.19 A change from any other heading, except from heading 51.06 through 51.11, 51.13, 52.05 through 52.06, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90 or heading 55.09 through 55.10.*

*5112.20-5112.90 A change from any other heading, except from heading 51.06 through 51.11, 51.13, 52.05 through 52.06, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90 or heading 55.09 through 55.10.*

*51.13 A change from any other heading, except from heading 51.06 through 51.12, 52.05 through 52.06, subheading 5402.11 through*

5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90  
or heading 55.09 through 55.10.

#### *Chapter 52 Cotton*

52.01-52.03 A change from any other chapter.

52.04-52.07 A change from any heading outside that group, except  
from subheading 5402.11 through 5402.39, 5402.45 through  
5402.69 or 5404.12 through 5404.90.

52.08-52.12 A change from any heading outside that group, except  
from heading 51.06 through 51.10, 52.05 through 52.06,  
subheading 5402.11 through 5402.39, 5402.45 through 5402.69,  
5404.12 through 5404.90 or heading 55.09 through 55.10.

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

53.01-53.05 A change from any other chapter.

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

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

53.10-53.11 A change 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 from any other chapter.

54.07-54.08 A change to voile [Footnote 2](#) of subheading 5407.61 from any other heading;

or

A change to any other good from any heading outside that group, except from heading 51.06 through 51.10, 52.05 through 52.06, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90 or heading 55.09 through 55.10.

#### *Chapter 55 Man-Made Staple Fibres*

55.01-55.07 A change from any other chapter.

55.08-55.11 A change from any heading outside that group, except from subheading 5402.11 through 5402.39, 5402.45 through 5402.69 or 5404.12 through 5404.90.

55.12-55.16 A change from any heading outside that group, except from heading 51.06 through 51.10, 52.05 through 52.06, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90 or heading 55.09 through 55.10.

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

*56.01 A change from any other heading.*

*56.02–56.05 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08 or 55.09 through 55.16.*

*56.06 A change from flat yarns<sup>Footnote 3</sup> of subheading 5402.45 or any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, any other good of subheading 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08 or 55.09 through 55.16.*

*56.07–56.09 A change from any heading outside that group, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08 or 55.09 through 55.16.*

*Chapter 57 Carpets and Other Textile Floor Coverings*

*57.01-57.05 A change from any other chapter.*

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

*58.01-58.11 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08 or 55.09 through 55.16.*

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

*59.01 A change from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.07 through 53.08, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.*

*59.02 A change from any other heading, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08 or 55.09 through 55.16.*

*59.03-59.08 A change from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.07 through 53.08,*

53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.

59.09 A change from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08 or heading 55.12 through 55.16.

59.10 A change from any other heading, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08 or 55.09 through 55.16.

59.11 A change from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.07 through 53.08, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.

#### *Chapter 60 Knitted or Crocheted Fabrics*

60.01 – 60.06 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, heading 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08 or 55.09 through 55.16.

*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, 6005.31 through 6005.44 or 6006.10 through 6006.44, 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 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 lining.

6101.20-6101.30 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both 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 a good of wool or fine animal hair from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69,

5404.12 through 5404.90, heading 54.07 through 54.08, heading 55.09 through 55.16 or Chapter 60, provided that:

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

A change to any other good from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, Chapter 54, heading 55.09 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6102.10-6102.30 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6103.10 A change to a suit of hair or other textile materials other than wool or fine animal hair, synthetic fibres, artificial fibres or cotton from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties; or

A change to any other good from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through

5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

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

6103.22-6103.29 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both 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, from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties; or

A change to any other good from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through

5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6104.13 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both 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, from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties; or

A change to any other good from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

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

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

6104.22-6104.29 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90,

heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both 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, from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties; or

A change to any other good from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6104.51-6104.53 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both 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, from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties; or

A change to any other good from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through

5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

61.05-61.06 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6107.11-6107.99 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6108.11-6108.21 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through

5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6108.22 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.20, 5402.33 through 5402.39, 5402.46 through 5402.49, 5402.52 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, 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.

6108.29-6108.99 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

61.09-61.11 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08,

53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6112.11 – 6112.19 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6112.20 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that:

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

6112.31-6112.39 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6112.41 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.20, 5402.33 through 5402.39, 5402.46 through 5402.49, 5402.52 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6112.49 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

61.13-61.14 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6115.10-6115.94 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6115.95-6115.96 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.20, 5402.33 through 5402.39, 5402.46 through 5402.49, 5402.52 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6115.99 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

61.16-61.17 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both 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, 6005.31 through 6005.44 or 6006.10 through 6006.44, 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 Parties and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or both 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 centimetres;
- (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 Authority, and so certified by the Authority;
- (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 lining.*

*6201.11-6201.13 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:*

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

6201.91-6201.93 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading

54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

6202.11-6202.13 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

*6202.91-6202.93 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:*

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.*

*6203.11-6203.12 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90,*

heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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, from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties; or

A change to any other good from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

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

6203.22-6203.29 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through

5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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, from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties; or

A change to any other good from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

6204.11-6204.13 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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, from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties; or

A change to any other good from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through

5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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, from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties; or

A change to any other good from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through

5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

6204.51-6204.53 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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, from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided

*that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties; or*

*A change to any other good from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:*

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both 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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both 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 Parties and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or both 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 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
- (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 from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or

53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

6205.90 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

62.06 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

6207.11 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.07, 52.09, 52.11 through

52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

6207.19-6207.99 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

62.08-62.10 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

6211.11-6211.12 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

6211.20 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that:

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

6211.32-6211.49 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both Parties.

6212.10 A change from any other chapter, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6212.20 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.20, 5402.33 through 5402.39, 5402.46 through 5402.49, 5402.52 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

6212.30-6212.90 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through

5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

62.13-62.17 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both 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.

63.01-63.04 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.08 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

63.05 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.08 through 55.16, 56.02 through 56.03, 58.01 through 58.02, 59.03, 59.06 through 59.07 or Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both Parties.

63.06-63.08 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.08 through 55.16, 58.01 through 58.02 or Chapter 60, provided that the good is both cut (or knit to shape)

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

63.09-63.10 A change from any other chapter, except from heading 51.06 through 51.13, 52.05 through 52.12, 53.07 through 53.08, 53.10 through 53.11, subheading 5402.11 through 5402.39, 5402.45 through 5402.69, 5404.12 through 5404.90, heading 54.07 through 54.08, 55.09 through 55.16, 58.01 through 58.02 or Chapter 60.

**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 from any other heading, except from heading 64.06; or

A change from heading 64.06, except from formed uppers of subheading 6406.10, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 64.06 does not exceed 50 per cent of the transaction value of the good.

6406.10 A change from any other heading; or A change from within that subheading, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 6406.10 does not exceed 50 per cent of the transaction value of the good.

6406.20-6406.99 A change from any other heading.

#### *Chapter 65 Headgear and Parts Thereof*

65.01-65.07 A change from any other heading.

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

66.01-66.03 A change from any other heading.

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

67.01 A change from any other heading; or

A change to articles of feather or down from within that heading or any other heading.

67.02-67.04 A change from any other heading.

*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 from any other heading.*

*6812.80–6812.99 A change from any other subheading.*

*68.13–68.15 A change from any other heading.*

*Chapter 69 Ceramic Products*

*69.01–69.14 A change from any other chapter.*

*Chapter 70 Glass and Glassware*

*70.01–70.08 A change from any other heading.*

*7009.10 A change from any other subheading.*

*7009.91–7009.92 A change from any other heading.*

*70.10–70.18 A change from any other heading.*

*7019.11–7019.40 A change from any other subheading.*

*7019.51 A change from any other subheading, except from  
subheading 7019.52 through 7019.59.*

*7019.52–7019.90 A change from any other subheading.*

*70.20 A change from any other heading.*

*Section XIV - Natural or Cultured Pearls, Precious or Semi-Precious  
Stones, Precious Metals, Metals Clad with Precious Metal and Articles  
Thereof; Imitation Jewellery; Coin (Chapter 71)*

*Chapter 71 Natural or Cultured Pearls, Precious or Semi-Precious Stones,  
Precious Metals, Metals Clad with Precious Metal and Articles Thereof, Imitation  
Jewellery; Coin*

*71.01 A change from any other heading.*

*7102.10 A change from any other heading.*

*7102.21-7102.39 A change from any other subheading, except  
from subheading 7102.10.*

*7103.10-7104.90 A change from any other subheading.*

*71.05 A change from any other heading.*

*7106.10 A change from any other subheading.*

*7106.91 A change from any other subheading; or*

*A change from within that subheading, whether or not there is also a  
change from any other subheading, provided that the non-originating*

materials undergo electrolytic, thermal or chemical separation or alloying.

7106.92 A change from any other subheading.

71.07 A change from any other heading.

7108.11-7108.20 A change from any other subheading; or

A change from within subheading 7108.12, whether or not there is also a change from another subheading, provided that the non-originating materials undergo electrolytic, thermal or chemical separation or alloying.

71.09 A change from any other heading.

7110.11-7110.49 A change from any other subheading.

71.11-71.12 A change from any other heading.

7113.11-7113.20 A change from any other heading; or

A change from within any one of these subheadings, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 71.13 does not exceed 60 per cent of the transaction value of the good.

71.14-71.16 A change from any other heading.

7117.11-7117.90 A change from any other heading; or

A change from within any one of these subheadings, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 71.17 does not exceed 60 per cent of the transaction value of the good.

71.18 A change from any other heading.

## **Section XV – Base Metals and Articles of Base Metal (Chapter 72–83)**

### **Chapter 72 Iron and Steel**

72.01–72.29 A change from any other heading.

### **Chapter 73 Articles of Iron or Steel**

73.01–73.03 A change from any other heading.

7304.11–7304.39 A change from any other heading.

7304.41 A change from any other subheading.

7304.49–7304.90 A change from any other heading.

73.05–73.14 A change from any other heading.

7315.11–7315.12 A change from any other heading; or

A change from subheading 7315.19, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of subheading 7315.19 does not exceed 65 per cent of the transaction value of the good.

7315.19 A change from any other heading.

7315.20-7315.89 A change from any other heading; or

A change from subheading 7315.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7315.90 does not exceed 65 per cent of the transaction value of the good.

7315.90 A change from any other heading.

73.16-73.20 A change from any other heading.

7321.11-7321.89 A change from any other heading; or

A change from subheading 7321.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7321.90 does not exceed 65 per cent of the transaction value of the good.

7321.90 A change from any other heading.

73.22-73.23 A change from any other heading.

7324.10-7324.29 A change from any other heading; or

A change from subheading 7324.90, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of subheading 7324.90 does not exceed 65 per cent of the transaction value of the good.

7324.90 A change from any other heading.

73.25-73.26 A change from any other heading.

#### *Chapter 74 Copper and Articles Thereof*

74.01-74.19 A change from any other heading.

#### *Chapter 75 Nickel and Articles Thereof*

75.01-75.04 A change from any other heading.

7505.11-7505.12 A change from any other heading.

7505.21-7505.22 A change from any other heading; or

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

75.06 A change from any other heading; or

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

7507.11-7508.90 A change from any other subheading.

## *Chapter 76 Aluminum and Articles Thereof*

*76.01-76.04 A change from any other heading.*

*7605.11-7605.29 A change from any other subheading.*

*76.06 A change from any other heading.*

*7607.11 A change from any other heading.*

*7607.19-7607.20 A change from any other heading; or*

*A change from subheading 7607.11, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7607.11 does not exceed 65 per cent of the transaction value of the good.*

*76.08-76.16 A change from any other heading.*

## *Chapter 78 Lead and Articles Thereof*

*78.01-78.02 A change from any other heading.*

*7804.11-7804.20 A change from any other subheading; or*

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

78.06 A change to wire from within that heading or from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent;

A change to tubes, pipes, or tube or pipe fittings from within that heading or any other heading; or

A change to any other good from any other heading.

#### *Chapter 79 Zinc and Articles Thereof*

79.01-79.03 A change from any other heading.

79.04 A change from any other heading; or

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

79.05 A change from any other heading; or

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

79.07 A change to tubes, pipes, or tube or pipe fittings from within that heading or any other heading; or

A change to any other good from any other heading.

## *Chapter 80 Tin and Articles Thereof*

*80.01-80.02 A change from any other heading.*

*80.03 A change from any other heading; or*

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

*80.07 A change from within that heading or any other heading.*

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

*8101.10-8105.90 A change from any other subheading.*

*81.06 A change from within that heading or any other heading.*

*8107.20-8110.90 A change from any other subheading.*

*81.11 A change from within that heading or any other heading.*

*8112.12-8112.59 A change from any other subheading.*

*8112.92-8112.99 A change from within any one of these subheadings or any other subheading.*

*81.13 A change from within that heading or any other heading.*

*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 from any other heading.*

*8202.10-8202.20 A change from any other heading.*

*8202.31 A change from any other heading; or*

*A change from subheading 8202.39, whether or not there is also a  
change from any other heading, provided that the value of the  
non-originating materials of subheading 8202.39 does not exceed 65  
per cent of the transaction value of the good.*

*8202.39-8202.99 A change from any other heading.*

*82.03-82.04 A change from any other heading.*

*8205.10-8205.80 A change from any other heading.*

*8205.90 A change from any other heading; or*

*A change from subheading 8205.10 through 8205.80, whether or  
not there is a also a change from any other heading, provided that the  
value of the non-originating component goods of subheading  
8205.10 through 8205.80 does not exceed 35 per cent of the  
transaction value of the set.*

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

A change from heading 82.02 through 82.05, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of heading 82.02 through 82.05 does not exceed 35 per cent of the transaction value of the set.

82.07-82.10 A change from any other heading.

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

A change 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 the value of the non-originating component goods of subheading 8211.91 through 8211.93 or heading 82.14 through 82.15 does not exceed 35 per cent of the transaction value of the set.

8211.91-8211.93 A change from any other heading; or

A change from subheading 8211.94 through 8211.95, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8211.94 through 8211.95 does not exceed 65 per cent of the transaction value of the good.

8211.94-8211.95 A change from any other heading.

82.12-82.13 A change from any other heading.

8214.10 A change from any other heading.

8214.20 A change from any other heading; or

A change from within that subheading, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of subheading 8214.20 does not exceed 35 per cent of the transaction value of the set.

8214.90 A change from any other heading.

8215.10-8215.20 A change from any other heading, except from heading 82.11; or

A change 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 the value of the non-originating component goods of heading 82.11 or subheading 8215.91 through 8215.99 does not exceed 35 per cent of the transaction value of the set.

8215.91-8215.99 A change from any other heading.

### **Chapter 83 Miscellaneous Articles of Base Metal**

8301.10-8301.50 A change from any other heading; or

A change from subheading 8301.60, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8301.60 does not exceed 65 per cent of the transaction value of the good.

8301.60-8301.70 A change from any other heading.

83.02-83.04 A change from any other heading.

8305.10-8306.30 A change from any other subheading.

83.07 A change from any other heading.

8308.10-8308.90 A change from any other subheading.

83.09-83.10 A change from any other heading.

8311.10-8311.90 A change from any other subheading.

**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 from any other subheading.

8401.40 A change from any other heading.

8402.11-8402.20 A change from any other heading; or

A change from subheading 8402.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8402.90 does not exceed 65 per cent of the transaction value of the good.

8402.90 A change from any other heading.

8403.10 A change from any other heading; or

A change from subheading 8403.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8403.90 does not exceed 65 per cent of the transaction value of the good.

8403.90 A change from any other heading.

8404.10 A change from any other subheading.

8404.20 A change from any other heading; or

A change from subheading 8404.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8404.90 does not exceed 65 per cent of the transaction value of the good.

8404.90 A change from any other heading.

8405.10 A change from any other subheading.

8405.90 A change from any other heading.

8406.10-8406.82 A change from any other subheading.

8406.90 A change from any other heading.

84.07-84.09 A change from any other heading.

8410.11-8410.13 A change from any other subheading.

8410.90 A change from any other heading.

8411.11-8411.82 A change from any other subheading.

8411.91-8411.99 A change from any other heading.

8412.10-8412.80 A change from any other subheading.

8412.90 A change from any other heading.

8413.11-8413.82 A change from any other subheading.

8413.91-8413.92 A change from any other heading.

8414.10-8414.80 A change from any other heading; or

A change from subheading 8414.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8414.90 does not exceed 65 per cent of the transaction value of the good.

8414.90 A change from any other heading.

8415.10 A change from any other heading; or

A change from subheading 8415.90, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8415.90 does not exceed 65 per cent of the transaction value of the good.

8415.20-8415.83 A change from any other subheading.

8415.90 A change from any other heading.

8416.10-8416.30 A change from any other subheading.

8416.90 A change from any other heading.

8417.10-8417.80 A change from any other subheading.

8417.90 A change from any other heading.

8418.10-8418.69 A change from any other heading; or

A change from subheading 8418.91 through 8418.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8418.91 through 8418.99 does not exceed 50 per cent of the transaction value of the good.

8418.91-8418.99 A change from any other heading.

8419.11-8419.19 A change from any other heading; or

A change from subheading 8419.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8419.90 does not exceed 65 per cent of the transaction value of the good.

8419.20-8419.89 A change from any other subheading.

8419.90 A change from any other heading.

8420.10 A change from any other subheading.

8420.91-8420.99 A change from any other heading.

8421.11-8421.22 A change from any other subheading.

8421.23 A change from any other heading; or

A change from subheading 8421.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8421.99 does not exceed 65 per cent of the transaction value of the good.

8421.29 A change from any other subheading.

8421.31 A change from any other heading; or

A change from subheading 8421.99, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of subheading 8421.99 does not exceed 65 per cent of the transaction value of the good.

8421.39 A change from any other subheading.

8421.91-8421.99 A change from any other heading.

8422.11-8422.40 A change from any other subheading.

8422.90 A change from any other heading.

8423.10-8423.89 A change from any other subheading.

8423.90 A change from any other heading.

8424.10-8424.30 A change from any other subheading.

8424.81 A change from any other heading; or

A change from subheading 8424.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8424.90 does not exceed 65 per cent of the transaction value of the good.

8424.89 A change from any other subheading.

8424.90 A change from any other heading.

8425.11-8430.69 A change from any other subheading.

84.31 A change from any other heading.

8432.10-8432.80 A change from any other subheading.

8432.90 A change from any other heading.

8433.11-8433.60 A change from any other subheading.

8433.90 A change from any other heading.

8434.10-8435.90 A change from any other subheading.

8436.10-8436.80 A change from any other subheading.

8436.91-8436.99 A change from any other heading.

8437.10-8437.80 A change from any other subheading.

8437.90 A change from any other heading.

8438.10-8438.80 A change from any other subheading.

8438.90 A change from any other heading.

8439.10-8440.90 A change from any other subheading.

8441.10-8441.80 A change from any other subheading.

8441.90 A change from any other heading.

8442.30 A change from any other subheading.

8442.40-8442.50 A change from any other heading.

8443.11-8443.99 A change from any other subheading.

84.44-84.47 A change from any other heading.

8448.11-8448.19 A change from any other subheading.

8448.20-8448.59 A change from any other heading.

84.49 A change from any other heading.

8450.11-8450.19 A change from any other heading; or

A change from subheading 8450.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8450.90 does not exceed 65 per cent of the transaction value of the good.

8450.20 A change from any other subheading.

8450.90 A change from any other heading.

8451.10-8451.80 A change from any other subheading.

8451.90 A change from any other heading.

8452.10-8452.40 A change from any other subheading.

8452.90 A change from any other heading.

8453.10-8453.80 A change from any other subheading.

8453.90 A change from any other heading.

8454.10-8454.30 A change from any other subheading.

8454.90 A change from any other heading.

8455.10-8455.90 A change from any other subheading.

84.56-84.66 A change from any other heading.

8467.11-8467.89 A change from any other subheading.

8467.91-8467.99 A change from any other heading.

8468.10-8468.80 A change from any other subheading.

8468.90 A change from any other heading.

84.69 A change from any other heading.

8470.10-8472.90 A change from any other subheading.

8473.10 A change within that subheading or any other subheading.

8473.21-8473.50 A change from within any one of these subheadings or any other subheading.

8474.10-8474.80 A change from any other subheading.

8474.90 A change from any other heading.

8475.10-8475.29 A change from any other subheading.

8475.90 A change from any other heading.

8476.21-8476.89 A change from any other subheading.

8476.90 A change from any other heading.

8477.10-8477.80 A change from any other heading; or

A change from subheading 8477.90, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of subheading 8477.90 does not exceed 65 per cent of the transaction value of the good.

8477.90 A change from any other heading.

8478.10 A change from any other subheading.

8478.90 A change from any other heading.

8479.10-8479.89 A change from any other subheading.

8479.90 A change from any other heading.

84.80 A change from any other heading.

8481.10-8481.80 A change from any other subheading.

8481.90 A change from any other heading.

8482.10-8482.80 A change from any subheading outside that group, except from inner or outer rings or races of subheading

8482.99; or

A change from inner or outer rings or races of subheading 8482.99, whether or not there is also a change from any other subheading outside that group, provided that the value of the non-originating inner or outer rings or races of subheading 8482.99 does not exceed 65 per cent of the transaction value of the good.

8482.91-8482.99 A change from any other heading.

8483.10 A change from any other subheading.

8483.20 A change from any other heading, except from heading 84.82; or

A change from heading 84.82 or subheading 8483.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.82 or subheading 8483.90 does not exceed 65 per cent of the transaction value of the good.

8483.30-8483.60 A change from any other heading; or

A change from subheading 8483.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8483.90 does not exceed 65 per cent of the transaction value of the good.

8483.90 A change from any other heading.

8484.10-8484.20 A change from any other subheading.

8484.90 A change from any other subheading, provided the value of the non-originating component goods does not exceed 35 per cent of the transaction value of the set.

8486.10-8486.90 A change from any other subheading.

84.87 A change 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 from any other heading, except from heading 85.03;  
or*

*A change from heading 85.03, whether or not there is also a change  
from any other heading, provided that the value of the  
non-originating materials of heading 85.03 does not exceed 65 per  
cent of the transaction value of the good.*

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

*A change from heading 84.06, 84.11, 85.01 or 85.03, whether or  
not there is also a change from any other heading, provided that the  
value of the non-originating materials of heading 84.06, 84.11,  
85.01 or 85.03 does not exceed 65 per cent of the transaction value  
of the good.*

*85.03 A change from any other heading.*

*8504.10-8504.23 A change from any other subheading, except  
from subheading 8504.31 through 8504.50.*

8504.31 A change from any other heading; or

A change from subheading 8504.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8504.90 does not exceed 65 per cent of the transaction value of the good.

8504.32-8504.50 A change from any other subheading, except from subheading 8504.10 through 8504.31.

8504.90 A change from any other heading.

8505.11-8505.20 A change from any other subheading.

8505.90 A change from any other heading.

8506.10-8506.80 A change from any other heading; or

A change from subheading 8506.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8506.90 does not exceed 50 per cent of the transaction value of the good.

8506.90 A change from any other heading.

8507.10-8507.80 A change from any other heading; or

A change from subheading 8507.90, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of subheading 8507.90 does not exceed 55 per cent of the transaction value of the good.

8507.90 A change from any other heading.

8508.11-8508.60 A change from any other heading; or

A change from subheading 8508.70, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8508.70 does not exceed 65 per cent of the transaction value of the good.

8508.70 A change from any other heading.

8509.40-8509.80 A change from any other heading; or

A change from subheading 8509.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8509.90 does not exceed 65 per cent of the transaction value of the good.

8509.90 A change from any other heading.

8510.10-8510.30 A change from any other subheading.

8510.90 A change from any other heading.

8511.10-8511.80 A change from any other subheading.

8511.90 A change from any other heading.

8512.10-8512.20 A change from any other subheading.

8512.30-8512.40 A change from any other heading; or

A change from subheading 8512.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8512.90 does not exceed 65 per cent of the transaction value of the good.

8512.90 A change from any other heading.

8513.10 A change from any other heading; or

A change from subheading 8513.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8513.90 does not exceed 65 per cent of the transaction value of the good.

8513.90 A change from any other heading.

8514.10-8514.40 A change from any other subheading.

8514.90 A change from any other heading.

8515.11-8515.80 A change from any other subheading.

8515.90 A change from any other heading.

8516.10 A change from any other heading; or

A change from subheading 8516.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8516.90 does not exceed 50 per cent of the transaction value of the good.

8516.21-8516.33 A change from any other subheading.

8516.40 A change from any other heading; or

A change from subheading 8516.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8516.90 does not exceed 65 per cent of the transaction value of the good.

8516.50 A change from any other subheading.

8516.60 A change from any other heading; or

A change from subheading 8516.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8516.90 does not exceed 65 per cent of the transaction value of the good.

8516.71 A change from any other subheading.

8516.72 A change from any other heading; or

A change from subheading 8516.90, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of subheading 8516.90 does not exceed 65 per cent of the transaction value of the good.

8516.79 A change from any other subheading.

8516.80 A change from any other heading; or

A change from subheading 8516.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8516.90 does not exceed 65 per cent of the transaction value of the good.

8516.90 A change from any other heading.

8517.11-8517.70 A change from any other subheading.

8518.10-8518.21 A change from any other heading; or

A change from subheading 8518.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8518.90 does not exceed 65 per cent of the transaction value of the good.

8518.22 A change from any other heading; or

A change from subheading 8518.29 or 8518.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8518.29 or 8518.90 does not exceed 65 per cent of the transaction value of the good.

8518.29-8518.40 A change from any other heading; or

A change from subheading 8518.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8518.90 does not exceed 65 per cent of the transaction value of the good.

8518.50 A change from any other heading; or

A change from any other subheading within heading 85.18, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 85.18 does not exceed 65 per cent of the transaction value of the good.

8518.90 A change from any other heading.

8519.20-8521.90 A change from within any one of these subheadings or any other subheading.

85.22 A change from any other heading.

8523.21-8523.80 A change from within any one of these subheadings or any other subheading.

8525.50-8525.60 A change from any other subheading.

8525.80 A change from any other subheading; or

A change to a gyrostabilized camera from within that subheading, whether or not there is also a change from any other subheading.

8526.10-8526.92 A change from any other subheading.

8527.12-8527.19 A change from any other subheading.

8527.21-8527.91 A change from any other heading, except from subheading 8529.90; or

A change from subheading 8529.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8529.90 does not exceed 55 per cent of the transaction value of the good.

8527.92-8527.99 A change from any other subheading.

8528.41-8528.71 A change from any other heading.

8528.72 A change from any other heading, except from subheading 8529.90; or

A change from subheading 8529.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8529.90 does not exceed 65 per cent of the transaction value of the good.

8528.73 A change from any other heading.

8529.10 A change from any other heading; or

A change from subheading 8529.90, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of subheading 8529.90 does not exceed 55 per cent of the transaction value of the good.

8529.90 A change from any other heading.

8530.10-8530.80 A change from any other subheading.

8530.90 A change from any other heading.

8531.10-8531.80 A change from any other subheading.

8531.90 A change from any other heading.

8532.10-8532.30 A change from any other subheading.

8532.90 A change from any other heading.

8533.10-8533.90 A change from within any one of these subheadings or any other subheading.

85.34 A change from within that heading or any other heading.

8535.10-8536.90 A change from any other subheading.

85.37-85.38 A change from any other heading.

8539.10-8539.49 A change from any other heading; or

A change from subheading 8539.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8539.90 does not exceed 65 per cent of the transaction value of the good.

8539.90 A change from any other heading.

8540.11-8540.89 A change from any other subheading.

8540.91 A change from within that subheading or any other subheading.

8540.99 A change from any other subheading.

8541.10-8542.90 A change from within any one of these subheadings or any other subheading.

8543.10-8543.70 A change from any other subheading.

8543.90 A change from any other heading.

8544.11-8544.20 A change from any other heading.

8544.30 A change from any other subheading.

8544.42-8544.60 A change from any other heading.

8544.70 A change from any other subheading.

8545.11-8545.90 A change from any other subheading.

85.46 A change from any other heading.

8547.10-8547.90 A change from any other subheading.

85.48 A change from any other heading.

*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*

*86.01–86.02 A change from any other heading.*

*86.03–86.06 A change from any other heading, except from heading  
86.07; or*

*A change from heading 86.07, whether or not there is also a change  
from any other heading, provided that the value of the  
non-originating materials of heading 86.07 does not exceed 65 per  
cent of the transaction value of the good.*

*8607.11–8607.12 A change from any subheading outside that  
group.*

*8607.19–8607.99 A change from any other heading.*

*86.08–86.09 A change from any other heading.*

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

**Note 1:** The following rule of origin shall be applicable to the goods of heading 87.01 through 87.06 during the first two years that this Agreement is in force.

8701.10-8706.00 A change from within any one of these subheadings or any other heading, provided that the value of the non-originating materials does not exceed:

- (a) 70 per cent of the transaction value of the good; or
- (b) 80 per cent of the net cost of the good.

**Note 2:** Note 3 and the following rules of origin shall be applicable to the goods of heading 87.01 through 87.06 commencing the beginning of the third year that this Agreement is in force.

**Note 3:** For purposes of determining whether a good of heading 87.01 through 87.05 is an originating good, any material of Chapter 84, 85, 87 or 94 used in the production of that good in the territory of a Party shall be considered as originating if:

- (a) the material is imported into the territory of the Party from the territory of the United States of America; and
- (b) the material would be considered as an originating material under the applicable rule of origin of this Agreement if the territory

*of the United States of America were part of the free trade area established by this Agreement.*

*8701.10-8701.90 A change from within any one of these subheadings or any other heading, provided that the value of the non-originating materials does not exceed:*

- (a) 65 per cent of the transaction value of the good; or*
- (b) 65 per cent of the net cost of the good.*

*8702.10-8703.90 A change from within any one of these subheadings or any other heading, provided that the value of the non-originating materials does not exceed:*

- (a) 55 per cent of the transaction value of the good; or*
- (b) 65 per cent of the net cost of the good.*

*8704.10 A change from within that subheading or any other heading, provided that the value of the non-originating materials does not exceed:*

- (a) 65 per cent of the transaction value of the good; or*
- (b) 65 per cent of the net cost of the good.*

8704.21 A change from within that subheading or any other heading, provided that the value of the non-originating materials does not exceed:

- (a) 55 per cent of the transaction value of the good; or
- (b) 65 per cent of the net cost of the good.

8704.22-8704.23 A change from within any one of these subheadings or any other heading, provided that the value of the non-originating materials does not exceed:

- (a) 65 per cent of the transaction value of the good; or
- (b) 65 per cent of the net cost of the good.

8704.31 A change from within that subheading or any other heading, provided that the value of the non-originating materials does not exceed:

- (a) 55 per cent of the transaction value of the good; or
- (b) 65 per cent of the net cost of the good.

8704.32-8704.90 A change from within any one of these subheadings or any other heading, provided that the value of the non-originating materials does not exceed:

- (a) 65 per cent of the transaction value of the good; or

- (b) 65 per cent of the net cost of the good.

8705.10-8706.00 A change from within any one of these subheadings or any other heading, provided that the value of the non-originating materials does not exceed:

- (a) 65 per cent of the transaction value of the good; or
- (b) 65 per cent of the net cost of the good.

87.07 A change from any other chapter; or

A change from heading 87.08, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of heading 87.08 does not exceed:

- (a) 60 per cent of the transaction value of the good; or
- (b) 70 per cent of the net cost of the good.

8708.10-8708.99 A change from any other heading; or

A change from within any one of these subheadings or any other subheading within heading 87.08, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 87.08 does not exceed:

- (a) 60 per cent of the transaction value of the good; or
- (b) 70 per cent of the net cost of the good.

8709.11-8709.19 A change from any other heading; or

A change from subheading 8709.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8709.90 does not exceed 65 per cent of the transaction value of the good.

8709.90 A change from any other heading.

87.10 A change from any other heading.

87.11 A change from any other heading, except from heading 87.14;

or

A change from heading 87.14, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 87.14 does not exceed 55 per cent of the transaction value of the good.

87.12 A change from any other heading, except from heading 87.14;

or

A change from heading 87.14, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 87.14 does not exceed 65 per cent of the transaction value of the good.

87.13-87.15 A change from any other heading.

8716.10-8716.80 A change from any other heading; or

A change from subheading 8716.90, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8716.90 does not exceed 55 per cent of the transaction value of the good.

8716.90 A change from any other heading.

#### *Chapter 88 Aircraft, Spacecraft, and Parts Thereof*

88.01 A change from any other heading.

8802.11-8803.90 A change from any other subheading.

88.04-88.05 A change from any other heading.

#### *Chapter 89 Ships, Boats and Floating Structures*

89.01-89.02 A change from any other chapter; or

A change from within any one of these headings or any other heading within Chapter 89, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of Chapter 89 does not exceed 40 per cent of the transaction value of the good.

89.03 A change from any other chapter; or

A change from hulls of heading 89.06, whether or not there is also a change from any other chapter, provided that the value of the non-originating hulls of heading 89.06 does not exceed 40 per cent of the transaction value of the good.

89.04-89.05 A change from any other chapter; or

A change from within any one of these headings or any other heading within Chapter 89, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of Chapter 89 does not exceed 40 per cent of the transaction value of the good.

89.06 A change from any other heading.

8907.10 A change from any other subheading.

8907.90 A change from any other heading.

89.08 A change 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 from any other heading.*

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

*9003.11-9003.19 A change from any other heading; or*

*A change from subheading 9003.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9003.90 does not exceed 65 per cent of the transaction value of the good.*

*9003.90 A change from any other heading.*

*90.04 A change from any other chapter; or*

*A change from any other heading within Chapter 90, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of Chapter 90 does not exceed 65 per cent of the transaction value of the good.*

*9005.10 A change from any other subheading.*

*9005.80 A change from any other heading; or*

*A change from subheading 9005.90, whether or not there is also a change from any other heading, provided that the value of the*

non-originating materials of subheading 9005.90 does not exceed 65 per cent of the transaction value of the good.

9005.90 A change from any other heading.

9006.10-9006.69 A change from any other heading; or

A change from subheading 9006.91 through 9006.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9006.91 through 9006.99 does not exceed 65 per cent of the transaction value of the good.

9006.91-9006.99 A change from any other heading.

9007.11-9007.20 A change from within any one of these subheadings or any other subheading.

9007.91-9007.92 A change from any other heading.

9008.10-9008.40 A change from any other heading; or

A change from subheading 9008.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9008.90 does not exceed 65 per cent of the transaction value of the good.

9008.90 A change from any other heading.

9010.10 A change from any other subheading.

9010.50-9010.60 A change from any other heading; or

A change from subheading 9010.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9010.90 does not exceed 65 per cent of the transaction value of the good.

9010.90 A change from any other heading.

9011.10-9011.80 A change from any other subheading.

9011.90 A change from any other heading.

9012.10 A change from any other subheading.

9012.90 A change from any other heading.

9013.10-9013.80 A change from any other heading; or

A change from subheading 9013.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9013.90 does not exceed 65 per cent of the transaction value of the good.

9013.90 A change from any other heading.

9014.10-9014.80 A change from any other heading; or

A change from subheading 9014.90, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of subheading 9014.90 does not exceed 65 per cent of the transaction value of the good.

9014.90 A change from any other heading.

9015.10-9015.80 A change from any other heading; or

A change from subheading 9015.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9015.90 does not exceed 65 per cent of the transaction value of the good.

9015.90 A change from any other heading.

90.16 A change from any other heading.

9017.10-9017.80 A change from any other heading; or

A change from subheading 9017.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9017.90 does not exceed 65 per cent of the transaction value of the good.

9017.90 A change from any other heading.

9018.11-9021.90 A change from within any one of these subheadings or any other subheading.

9022.12-9022.30 A change from any other subheading.

9022.90 A change from any other heading.

90.23 A change from within that heading or any other heading.

9024.10-9024.80 A change from any other heading; or

A change from subheading 9024.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9024.90 does not exceed 65 per cent of the transaction value of the good.

9024.90 A change from any other heading.

9025.11-9025.80 A change from any other heading; or

A change from subheading 9025.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9025.90 does not exceed 65 per cent of the transaction value of the good.

9025.90 A change from any other heading.

9026.10-9026.80 A change from any other subheading.

9026.90 A change from any other heading.

9027.10-9027.80 A change from any other subheading.

9027.90 A change from any other heading.

9028.10-9028.30 A change from any other heading; or

A change from subheading 9028.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9028.90 does not exceed 65 per cent of the transaction value of the good.

9028.90 A change from any other heading.

9029.10-9029.20 A change from any other heading; or

A change from subheading 9029.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9029.90 does not exceed 55 per cent of the transaction value of the good.

9029.90 A change from any other heading.

9030.10-9030.20 A change from within any one of these subheadings or any other subheading.

9030.31-9030.89 A change from any other subheading.

9030.90 A change from any other heading.

9031.10-9031.80 A change from any other subheading.

9031.90 A change from any other heading.

9032.10-9032.89 A change from any other heading; or

A change from subheading 9032.90, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of subheading 9032.90 does not exceed 65 per cent of the transaction value of the good.

9032.90 A change from any other heading.

90.33 A change from any other heading.

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

91.01-91.07 A change from any other heading, except from heading 91.08 through 91.14; or

A change from heading 91.08 through 91.14, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 91.08 through 91.14 does not exceed 65 per cent of the transaction value of the good.

9108.11-9112.90 A change from any other subheading.

91.13-91.14 A change from any other heading.

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

92.01-92.08 A change from any other heading, except from heading 92.09; or

A change from heading 92.09, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of heading 92.09 does not exceed 65 per cent of the transaction value of the good.

92.09 A change 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 from any other heading, except from heading 93.05; or

A change from heading 93.05, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 93.05 does not exceed 65 per cent of the transaction value of the good.

93.05 A change from any other heading.

9306.21–9306.90 A change from any other heading; or

A change from within any one of these subheadings or any other subheading within heading 93.06, provided that the value of the non-originating materials of heading 93.06 does not exceed 65 per cent of the transaction value of the good.

93.07 A change from 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 A change from any other heading; or

A change from subheading 9401.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9401.90 does not exceed 65 per cent of the transaction value of the good.

9401.20 A change from any other heading; or

A change from subheading 9401.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9401.90 does not exceed 50 per cent of the transaction value of the good.

9401.30–9401.80 A change from any other heading; or

A change from subheading 9401.90, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of subheading 9401.90 does not exceed 65 per cent of the transaction value of the good.

9401.90 A change from any other heading.

9402.10-9402.90 A change from any other subheading.

9403.10-9403.89 A change from any other heading; or

A change from subheading 9403.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9403.90 does not exceed 65 per cent of the transaction value of the good.

9403.90 A change from any other heading.

9404.10-9404.30 A change from any other heading.

9404.90 A change 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 from any other heading; or

A change from subheading 9405.91 through 9405.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9405.91 through 9405.99 does not exceed 65 per cent of the transaction value of the good.

*9405.91-9405.99 A change from any other heading.*

*94.06 A change from any other heading.*

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

*95.03 A change from within that heading or any other heading.*

*9504.10-9505.90 A change from within any one of these subheadings or any other subheading.*

*9506.11-9506.29 A change from any other heading.*

*9506.31 A change from any other heading; or*

*A change from subheading 9506.39, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9506.39 does not exceed 65 per cent of the transaction value of the good.*

*9506.32-9506.99 A change from any other heading.*

*95.07 A change from any other heading.*

*9508.10-9508.90 A change from within any one of these subheadings or any other subheading.*

#### *Chapter 96 Miscellaneous Manufactured Articles*

96.01-96.04 A change from any other heading.

96.05 A change from any other heading, provided that the value of the non-originating component goods of the set does not exceed 35 per cent of the transaction value of the set.

9606.10 A change from any other heading.

9606.21-9606.29 A change from any other heading; or

A change from subheading 9606.30, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9606.30 does not exceed 65 per cent of the transaction value of the good.

9606.30 A change from any other heading.

9607.11-9607.19 A change from any other subheading.

9607.20 A change from any other heading.

9608.10-9608.50 A change from any other heading; or

A change from within any one of these subheadings or subheading 9608.60 through 9608.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 96.08 does not exceed 65 per cent of the transaction value of the good.

9608.60-9608.99 A change from any other heading.

9609.10 A change from any other heading; or

A change from subheading 9609.20 through 9609.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9609.20 through 9609.90 does not exceed 55 per cent of the transaction value of the good.

9609.20-9609.90 A change from any other heading.

96.10 A change from any other heading.

96.11 A change from any other heading; or

A change to a set from within that heading, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 96.11 does not exceed 35 per cent of the transaction value of the good.

96.12 A change from any other heading.

9613.10-9613.80 A change from any other heading; or

A change from subheading 9613.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9613.90 does not exceed 55 per cent of the transaction value of the good.

9613.90 A change from any other heading.

96.14 A change from any other heading; or

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

9615.11-9615.19 A change from any other heading; or

A change from subheading 9615.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9615.90 does not exceed 65 per cent of the transaction value of the good.

9615.90 A change from any other heading.

96.16-96.18 A change from any other heading.

**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 from any other heading.

## **Chapter Four: Origin Procedures and Trade Facilitation**

**Section A – Origin Procedures**

**Article 401: Certificate of Origin**