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Chapter 4: Rules of Origin

Article 4-1: Originating Goods

1. 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;

(b) each of the non-originating materials used in the production of the good undergoes an applicable change in tariff classification as set out in Annex 4-1 as a result of production occurring entirely in the territory of one or both of the Parties, or the good otherwise satisfies the applicable requirements of that Annex where no change in tariff classification is required, and the good satisfies all other applicable requirements of this Chapter;

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

(d) except as provided in Annex 4-1 or except for a good of Chapter 39 or Chapters 50 through 63 of the Harmonized System, one or more of the non-originating materials used in the production of the good cannot satisfy the requirements set out in Annex 4-1 because both the good and the non-originating materials are classified in the same subheading or heading that is not further subdivided into subheadings, provided that,

- (i) the good is produced entirely in the territory of one or both of the Parties,*
- (ii) the value of the non-originating materials classified as or with the good does not exceed 65 per cent of the transaction value of the good, and*
- (iii) the good satisfies all other applicable requirements of this Chapter.*

2. For purposes of this Article, the following goods shall be considered wholly obtained or produced entirely in the territory of one or both of the Parties:

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

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

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

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

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

(f) fish, shellfish and other marine life taken from the sea, seabed, ocean floor or the subsoil outside the territory of the Parties by a vessel registered, recorded or listed with a Party, or leased by 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 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 Area by a vessel registered, recorded or listed with a Party and entitled to fly its flag, or by a Party or a person of a Party, in accordance with the United Nations Convention on the Law of the Sea;

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

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

Article 4-2: Value Test

1. Except as provided in paragraph 2, where the applicable rule of origin in Annex 4-1 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 a given percentage of the transaction value of the good.

2. For purposes of a good of headings 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 a given percentage of either the transaction value or the net cost of the good.

3. 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.

4. 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 4-3: Accumulation

1. 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 4-1 entirely in the territory of one or both of the Parties; and

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

2. Subject to paragraph 3, 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.

3. A Party shall give effect to paragraph 2 only once provisions with effect equivalent to paragraph 2 are in force between each Party and the non-Party. 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 2 to those goods and under those conditions and as otherwise set out in this Agreement.

Article 4-4: De Minimis

1. Except as provided in paragraphs 2 through 4, a good shall be considered to be originating 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 4-1 does not exceed 10 per cent of the transaction value of the good, provided that:

(a) if the rule of origin of Annex 4-1 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. Except as provided in Annex 4-1, paragraph 1 does not apply to a non-originating material used in the production of a good of Chapters 1 through 21 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, headings 63.01 through 63.05, subheading 6307.10 or 6307.90, heading 63.08 or a new rag of heading 63.10 of the Harmonized System, that does not originate because certain non-originating yarns or fabrics used in the production of the good do not fulfil the requirements set out in Annex 4-1, shall nonetheless be considered to be originating if the total weight of all such yarns or fabrics does not exceed 10 per cent of the total weight of that good.

4. For purposes of a good of Chapters 61 through 62, heading 63.06 or subheading 6307.20 of the Harmonized System, the Chapter Note of Chapter 61, 62 or 63 of Annex 4-1, whichever is applicable, shall apply.

Article 4-5: Fungible Materials and Goods

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.

Article 4-6: Sets or Assortments of Goods

Except as provided in Annex 4-1, a set, as referred to in General Rule 3 of the Harmonized System, or assortment of goods shall be considered to be originating, provided that:

(a) all the component goods in the set or assortment, packaging materials and containers, are originating; or

(b) where the set or assortment contains non-originating component goods, packaging materials and containers, the value of the

non-originating goods, packaging materials and containers for the set or assortment, does not exceed 35 per cent of the transaction value of the set or assortment.

Article 4-7: 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 to be originating if the good originates and shall be disregarded in determining whether all the non-originating materials used in the production of the good satisfy the requirements set out in Annex 4-1, provided that:

- (a) the accessories, spare parts and tools are not invoiced separately from the good; and
- (b) the quantities and value of such accessories, spare parts or tools are customary for the good.

Article 4-8: Indirect Materials

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

Article 4-9: Intermediate Materials Used in Production

If an intermediate material is considered to be originating, then no account shall be taken of the non-originating materials contained therein when that intermediate material is subsequently used in the production of another good.

Article 4-10: Packaging Materials and Containers for Retail Sale

Except as provided for in Article 4-6 and in Annex 4-1, 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 4-1; or*
- (b) whether the good meets the requirements established in subparagraph (a) or (c) of Article 4-1.*

Article 4-11: 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 4-12: Transshipment

A good shall not be considered to be originating by reason of having undergone production that satisfies the requirements of Article 4-1 if, subsequent to that production, the good:

(a) undergoes further production or any other operation outside the territories of the Parties, other than unloading, reloading or any other operation necessary to preserve it in good condition or to transport the good to the territory of a Party; or

(b) does not remain under customs control while outside the territories of the Parties.

Article 4-13: 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 4-1, the determination of whether a heading or subheading under the Harmonized System provides for both a good and the materials that are used in the production of the good shall be made on the basis of the nomenclature of the heading or subheading and the relevant Section or Chapter Notes, in accordance with the General Rules for the Interpretation of the Harmonized System;

(c) in applying the Customs Valuation Agreement under this Chapter,

- (i) the principles of the Customs Valuation Agreement shall apply to domestic transactions, with such modifications as may be required by the circumstances, as would apply to international transactions,
- (ii) the provisions of this Chapter shall take precedence over the Customs Valuation Agreement to the extent of any difference, and
- (iii) the definitions in Article 4-15 shall take precedence over the definitions in the Customs Valuation Agreement to the extent of any difference; and

(d) all costs referred to in this Chapter shall be recorded and maintained in accordance with the Generally Accepted Accounting Principles applicable in the territory of the Party in which the good is produced.

Article 4-14: Consultation and Modifications

The Parties shall consult regularly to ensure that this Chapter is administered effectively, uniformly and consistently with the spirit and objectives of this Agreement, and shall cooperate in the administration of this Chapter in accordance with Chapter 5 (Customs Procedures).

Article 4-15: Definitions

For purposes of this Chapter:

(a) 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 or protection from predators;

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

(c) Generally Accepted Accounting Principles means the principles used in the territory of each Party that 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;

(d) listed with a Party means a foreign registered ship bare-boat chartered exclusively to a Canadian citizen, permanent resident of Canada or a Canadian corporation, which is listed in the Canadian Register of Vessels for the duration of the charter and whose

registration in the foreign country is suspended for the duration of the charter;

(e) **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;

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

(g) **production** means growing, mining, raising, harvesting, fishing, trapping, hunting, manufacturing, processing, assembling or disassembling a good;

(h) **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:

- (i) personnel training, without regard to where performed;; and
- (ii) 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;

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

- (i) 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,;
- (ii) sales and marketing incentives; consumer, retailer or wholesaler rebates; merchandise incentives;
- (iii) salaries and wages, sales commissions, bonuses, benefits (for example, medical, insurance, pension), travelling and living expenses, membership and professional fees, for sales promotion, marketing and after-sales service personnel;
- (iv) 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;

- *(v) product liability insurance;*
- *(vi) 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;*
- *(vii) 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;*
- *(viii) rent and depreciation of sales promotion, marketing and after-sales service offices and distribution centres;*
- *(ix) 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*
- *(x) payments by the producer to other persons for warranty repairs;*

(j) *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;

(k) *tariff provision* means a chapter, heading or subheading of the Harmonized System;

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

(m) *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;

(n) *transaction value of the good or transaction value of the set or assortment* means:

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

(o) *value of non-originating materials and value of non-originating component goods* means:

- (i) 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
- (ii) 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.

Annex 4-1: 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 condition 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) 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;

(e) 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”,*

- “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;

(f) where two or more 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”,

- 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,
- 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”,
- 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

- 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;

(g) reference to weight in the rules for goods provided for in Chapters 1 through 24 of the Harmonized System means dry weight unless otherwise specified in the Harmonized System;

(h) the following definitions apply:

- chapter means a chapter of the Harmonized System,
- heading means any four-digit number, or the first four digits of any number, used in the nomenclature of the Harmonized System,
- section means a section of the Harmonized System, and
- subheading means any six-digit number, or the first six digits of any number, used in the nomenclature of the Harmonized System.

2. A product 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 4-4 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 1(d) of Article 4-1, 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 1(d) of Article 4-1 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 of origin set out in this Annex also apply to used goods.

Part B – Specific Rules of Origin

Section I Live Animals; Animal Products (Chapters 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.

Chapter 3 Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates

03.01-03.03 A change from any other chapter.

03.04 A change from any other heading.

0305.10-0305.69 A change from any other subheading.

0306.11-0306.14 A change from any other heading.

0306.19 A change from any other subheading, except from subheading 0306.29.

0306.21-0306.24 A change from any other heading;

A change to crustaceans, in shell, cooked by steaming or by boiling in water from live crustaceans of the same subheading; or

A change to dried crustaceans, whether in shell or not, from crustaceans of the same subheading.

0306.29 A change from any other subheading, except from subheading 0306.19.

0307.10-0307.99 A change to dried goods from any other good of these subheadings;

A change to flours, meals or pellets of subheading 0307.99 from any other subheading; or

A change from any other heading.

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.

Section II Vegetable Products (Chapters 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

07.01-07.09 A change from any other chapter.

0710.10-0710.80 A change from any other chapter.

0710.90 A change from any other subheading.

07.11 A change from any other chapter.

0712.20-0712.39 A change from any other chapter.

0712.90 A change to mixtures of vegetables from within this subheading or any other subheading; or

A change to any other good from any other chapter.

07.13-07.14 A change from any other chapter.

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

08.01-08.12 A change from any other chapter.

0813.10-0813.40 A change from any other chapter.

0813.50 A change from any other subheading.

08.14 A change from any other heading.

Chapter 9 Coffee, Tea, Maté and Spices

09.01-09.10 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

11.01-11.09 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

13.01-13.02 A change from any other chapter.

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 fish 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 (Chapters 16 – 24)

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

16.01-16.03 A change from any other chapter.

1604.11-1604.19 A change from any other heading.

1604.20 A change from within that subheading or any other subheading.

1604.30 A change from any other heading.

16.05 A change from any other heading.

Chapter 17 Sugars and Sugar Confectionery

1701.11-1701.12 A change from any other chapter.

1701.91-1701.99 A change from any subheading outside that group.

17.02-17.03 A change from any other chapter.

17.04 A change from any other heading.

Chapter 18 Cocoa and Cocoa Preparations

18.01-18.06 A change from any other subheading.

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

1901.10 A change from any other chapter.

1901.20 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.

1901.90 A change to dairy 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

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

20.01-20.08 A change from any other chapter.

2009.11-2009.90 A change from within any one of these subheadings or any other subheading.

Chapter 21 Miscellaneous Edible Preparations

2101.11 A change from any other chapter.

2101.12 A change from any other subheading.

2101.20-2101.30 A change from any other chapter.

2102.10-2103.90 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.

21.06 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.

Chapter 22 Beverages, Spirits and Vinegar

22.01 A change from any other heading.

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.

22.03-22.07 A change from any other heading.

2208.20 A change from any other heading.

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.

2208.40-2208.90 A change from any other heading.

22.09 A change from any other heading.

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

23.01 A change from any other heading.

23.02-23.08 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

24.01-24.03 A change from any other heading.

Section V Mineral Products (Chapters 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.

25.05-25.14 A change from any other heading.

25.15-25.16 A change from any other subheading.

25.17-25.30 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 product 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 eliminating of solvents including 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 good, with pre-determined parameters, classified under heading 27.10, provided that the non-originating material constitutes no more than 25 per cent by volume of the good.

Note 3: For 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 vapor then condensed into different liquefied fractions. Liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or 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.

27.12 A change from any other heading.

2713.11-2713.12 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.

27.14-27.16 A change from any other heading.

Section VI Products of the Chemical or Allied Industries (Chapters 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 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 treated as an originating good.

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 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 treated as 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 more materials from a man-made mixture shall not be treated as an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.

2801.10-2813.90 A change from any other subheading.

28.14 A change from any other heading.

2815.11-2815.12 A change from any other heading.

2815.20-2815.30 A change from any other subheading.

2816.10-2853.00 A change from any other subheading.

Chapter 29 Organic Chemicals

Note 1: Notes 3 through 6 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 treated as an originating good.

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 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 treated as 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 treated as 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 more materials from a man-made mixture shall not be treated as 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

3001.20-3005.90 A change from within any one of these subheadings or any other subheading.

3006.10-3006.60 A change from within any one of these subheadings or any other subheading.

3006.70-3006.92 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

3201.10-3210.00 A change from within any of these subheadings or any other subheading.

32.11-32.12 A change from any other heading.

3213.10 A change from any other subheading, provided that:

(a) at least one of the component goods of the set is originating, and

(b) the value of the non-originating component goods, packaging materials and containers does not exceed 50 per cent of the transaction value of the set.

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

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.

3403.11-3404.90 A change from any other subheading.

3405.10-3405.90 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 from within that heading, whether or not there is also a change from any other heading, provided that:

(a) at least one of the component goods of the set is originating, and

(b) the value of the non-originating component goods, packaging materials and containers 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 subheading outside that group.

3502.20-3502.90 A change from any other subheading.

35.03-35.04 A change from any other heading.

3505.10 A change from any other heading.

3505.20 A change from any other heading; or

A change from subheading 3505.10, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 3505.10 does not exceed 50 per cent of the transaction value of the good.

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.

3808.50-3809.93 A change from any other subheading.

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 2905.49; or*

*A change from subheading 2905.31 or 2905.49, 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 or 2905.49
does not exceed 50 per cent of the transaction value of the good.*

38.21-38.22 A change from any other heading.

3823.11-3823.70 A change from any other subheading.

3824.10-3824.60 A change from any other subheading.

3824.71-3824.79 A change from any other chapter, except from Chapter 28 through 37; or

A change from any other subheading within Chapter 28 through 38, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other subheading within Chapter 28 through 38 does not exceed 50 per cent of the transaction value of the good.

3824.81-3824.90 A change from any other chapter, except from Chapter 28 through 37; or

A change from any other subheading within Chapter 28 through 38, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other subheading within Chapter 28 through 38 does not exceed 70 per cent of the transaction value of the good.

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
(Chapters 39 - 40)*

Chapter 39 Plastics and Articles Thereof

39.01-39.15 A change from any other heading, provided that the non-originating polymer content does not exceed 50 per cent by weight of the total polymer content of the good.

39.16-39.19 A change from any other heading, provided that the value of the non-originating materials does not exceed 70 per cent of the transaction value of the good.

3920.10-3921.90 A change from any other subheading, provided that the value of the non-originating materials does not exceed 70 per cent of the transaction value of the good.

39.22-39.26 A change from any other heading, provided that the value of the non-originating materials does not exceed 70 per cent of the transaction value of the good.

Chapter 40 Rubber and Articles Thereof

40.01-40.04 A change from any other heading.

40.05-40.06 A change from any other chapter; or

A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the transaction value of the good.

40.07-40.17 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) (Chapters 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 (Chapters 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 (Chapters 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

48.01–48.09 A change from any other heading.

4810.13–4811.90 A change from any other subheading.

48.12–48.23 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 heading.

Section XI Textiles and Textile Articles (Chapters 50 – 63)

Chapter 50 Silk

50.01 A change from any other chapter.

50.02-50.03 A change from any other heading.

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 A change from any other chapter.

51.02-51.05 A change from any other heading.

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

51.11-51.13 A change from any other heading.

Chapter 52 Cotton

52.01 A change from any other chapter.

52.02-52.03 A change from any other heading.

52.04-52.07 A change from heading 52.01 through 52.03 or any other chapter, except from heading 54.01 through 54.05.

52.08 A change from any other heading, except from heading 52.09.

52.09 A change from any other heading, except from heading 52.08.

52.10 A change from any other heading, except from heading 52.11.

52.11 A change from any other heading, except from heading 52.10.

52.12 A change from any other heading.

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.

53.09-53.11 A change from any other heading.

Chapter 54 Man-Made Filaments; Strip and the Like of Man-Made Textile Materials

54.01-54.06 A change from any other chapter.

54.07-54.08 A change from any other heading.

Chapter 55 Man-Made Staple Fibres

55.01-55.07 A change from any other chapter.

55.08-55.11 A change from any other heading, except from heading
54.01 through 54.06.

55.12 A change from any other heading.

55.13 A change from any other heading, except from heading 55.14.

55.14 A change from any other heading, except from heading 55.13.

55.15-55.16 A change from any other heading.

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

56.01-56.03 A change from any other heading.

56.04-56.06 A change from any other heading, except from yarn of heading 51.06 through 51.10, 52.04 through 52.07, 54.01 through 54.06 or 55.09 through 55.11.

56.07 A change from any other heading, except from yarn of heading 52.04 through 52.07, 54.01 through 54.06 or 55.09 through 55.11.

56.08 A change from any other heading.

56.09 A change from any other heading, except from yarn of heading 51.06 through 51.10, 52.04 through 52.07, 54.01 through 54.06 or 55.09 through 55.11.

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*

58.01-58.05 A change from any other heading.

58.06 A change from any other heading, except from fabric of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or 58.01 through 58.03.

58.07 A change from any other heading, except from fabric or nonwovens of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 56.02 through 56.03, 58.01 through 58.03 or 58.06.

5808.10 A change from any other heading, except from yarn of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, 55.08 through 55.11 or 56.04 through 56.06.

5808.90 A change to ornamental trimmings in the piece, without embroidery, other than knitted or crocheted, from any other heading, except from fabric of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or 58.01 through 58.03; or

A change to tassels, pompons and similar articles from any other heading.

58.09 A change from any other heading.

58.10 A change from any other heading.

58.11 A change from any other heading, except from fabric or nonwovens of heading 51.11 through 51.13, 52.08 through 52.12, 54.07 through 54.08, 55.12 through 55.16, 56.01 through 56.03, 58.01, 58.04, 58.06 or 60.01 through 60.06.

**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.

59.02 A change from any other heading.

59.03 A change from any other chapter, except from fabric, braids or ornamental trimmings of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.03, 58.06, 58.08 or 60.02 through 60.06.

59.04-59.06 A change from any other chapter.

59.07 A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.03, 58.06, 58.08 or 60.02 through 60.06.

59.08-59.09 A change from any other chapter.

59.10 A change from any other heading.

59.11 A change from any other chapter, except from fabric or nonwovens of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 56.02 through 56.03, 58.03, 58.06, 58.08 or 60.02 through 60.06.

Chapter 60 Knitted or Crocheted Fabrics

60.01-60.06 A change from any other heading.

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

Note: For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall apply only 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.

61.01-61.17 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 of the Parties; or

A change to a good knit to shape, for which no sewing or other assembly is required, from any other chapter.

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

Note: For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall apply only 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.

62.01-62.17 A change from any other chapter, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

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

63.01 A change from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03 or 60.01 through 60.06, provided that the change involves two or more of the following finishing operations: printing, dyeing, bleaching, shrinking, fulling, napping, decating, permanent stiffening, weighting, permanent embossing or moireing.

63.02 A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through

53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03 or 60.01 through 60.06.

63.03 A change from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03 or 60.01 through 60.06, provided that the change involves two or more of the following finishing operations: printing, dyeing, bleaching, shrinking, fulling, napping, decating, permanent stiffening, weighting, permanent embossing or moireing.

63.04-63.05 A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03 or 60.01 through 60.06.

63.06 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 of the Parties.

6307.10 A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03 or 60.01 through 60.06.

6307.20 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 of the Parties.

6307.90 A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 58.11 or 60.01 through 60.06.

63.08 A change from any other chapter, provided that either the fabric or the yarn meets the change in tariff classification that would be applicable if the fabric or yarn were classified by itself.

63.09 A change from any other heading; or

No change in tariff classification is required, provided that the goods were last collected and packed for shipment in the territory of a Party.

63.10 A change to new rags from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02 or 60.01 through 60.06; or

A change to goods, other than new rags, from any other heading.

*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 (Chapters 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
subheading 6406.10; or*

*A change from 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 subheading 6406.10 does not exceed 50
per cent of the transaction value of the good.*

64.06 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 (Chapters 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 heading.

Chapter 70 Glass and Glassware

70.01-70.08 A change from any other heading.

7009.10-7009.92 A change from any other subheading.

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.

7102.10-7102.39 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.

7106.10-7106.92 A change from any other subheading; or

A change from within subheading 7106.91, 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.

71.07 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.

71.11-71.18 A change from any other heading.

Section XV Base Metals and Articles of Base Metal (Chapters 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.

73.05-73.07 A change from any other heading.

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

or

A change from heading 72.16, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 72.16 does not exceed 65 per cent of the transaction value of the good.

73.09-73.14 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 50 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 50 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

74.01-74.07 A change from any other heading.

74.08 A change from any other heading, except from heading 74.07;
or

A change from heading 74.07, 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.

74.09-74.19 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 Aluminium and Articles Thereof

76.01-76.04 A change from any other heading.

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

or

A change from heading 76.04, 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.

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 from 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 from 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

8101.10-8113.00 A change from any other subheading.

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 to a set from subheading 8205.10 through 8205.80, whether or not there is 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 to a set 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.

8207.13 A change from any other heading, except from heading 82.09; or

A change from subheading 8207.19 or heading 82.09, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8207.19 or heading 82.09 does not exceed 65 per cent of the transaction value of the good.

8207.19-8207.90 A change from any other heading.

82.08-82.10 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 to a set 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 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.

82.14 A change from any other heading; or

A change to a set of subheading 8214.20 from within that subheading or 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.

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

A change to a set 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 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 (Chapters 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 subheading.

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 A change from any other subheading.

8406.81-8406.82 A change from any other heading; or

A change from subheading 8406.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8406.90 does not exceed 65 per cent of the transaction value of the good.

8406.90 A change from any other heading.

8407.10-8407.32 A change from any other heading.

8407.33-8407.34 A change from any other heading, except from heading 84.09; or

A change from heading 84.09, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.09 does not exceed 65 per cent of the transaction value of the good.

8407.90 A change from any other heading.

84.08-84.09 A change from any other heading.

8410.11-8410.13 A change from any other heading; or

A change from subheading 8410.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8410.90 does not exceed 65 per cent of the transaction value of the good.

8410.90 A change from any other heading.

8411.11-8411.22 A change from any other subheading.

8411.81-8411.82 A change from any other heading; or

A change from subheading 8411.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8411.99 does not exceed 65 per cent of the transaction value of the good.

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.

8415.10-8415.83 A change from any other subheading.

8415.90 A change from any other heading.

8416.10-8416.90 A change from any other subheading.

8417.10-8417.80 A change from any other subheading.

8417.90 A change from any other heading.

8418.10-8418.29 A change from any subheading outside that group, except from subheading 8418.91.

8418.30-8418.69 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 65 per cent of the transaction value of the good.

8418.91-8418.99 A change from any other heading.

8419.11 A change from any other subheading.

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.

8424.10-8430.69 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 A change from any other subheading.

8451.21 A change from any other heading; or

A change from subheading 8451.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8451.90 does not exceed 65 per cent of the transaction value of the good.

8451.29-8451.80 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 A change from any other heading, except from subheading

8466.93; or

A change from subheading 8466.93, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.93 does not exceed 65 per cent of the transaction value of the good.

84.57 A change from any other heading, except from heading 84.59 or subheading 8466.93; or

A change from heading 84.59 or subheading 8466.93, whether or not there is also a change from any other heading, provided that the

value of the non-originating materials of heading 84.59 or subheading 8466.93 does not exceed 65 per cent of the transaction value of the good.

84.58-84.63 A change from any other heading, except from subheading 8466.93 through 8466.94; or

A change from subheading 8466.93 through 8466.94, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.93 through 8466.94 does not exceed 65 per cent of the transaction value of the good.

84.64 A change from any other heading, except from subheading 8466.91; or

A change from subheading 8466.91, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.91 does not exceed 65 per cent of the transaction value of the good.

84.65 A change from any other heading, except from subheading 8466.92; or

A change from subheading 8466.92, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of subheading 8466.92 does not exceed 65 per cent of the transaction value of the good.

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.

8473.10-8473.50 A change to any one of these subheadings from within that subheading 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 that the value of the non-originating component goods does not exceed 65 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.

8506.10-8506.40 A change from any other subheading.

8506.50-8506.80 A change from any subheading outside that group.

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 65 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 A change from any other subheading.

8510.20 A change from any other heading; or

A change from subheading 8510.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8510.90 does not exceed 65 per cent of the transaction value of the good.

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 heading; or

A change from subheading 8511.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8511.90 does not exceed 65 per cent of the transaction value of the good.

8511.90 A change from any other heading.

8512.10-8512.40 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 heading; or

A change from subheading 8514.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8514.90 does not exceed 65 per cent of the transaction value of the good.

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.

8516.10-8516.50 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 within any one of these subheadings or 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.

8522.10-8522.90 A change from any other subheading.

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

8525.50-8525.80 A change from any other subheading; or

A change to a gyrostabilized camera of subheading 8525.80 from within that subheading, whether or not there is also a change from any other subheading.

8526.10-8527.99 A change from any other subheading.

85.28-85.29 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 any other heading.

8535.10-8536.90 A change from any other subheading.

85.37 A change from any other heading, except from heading 85.38;

or

A change from heading 85.38, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 85.38 does not exceed 65 per cent of the transaction value of the good.

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 A change from any other heading; or

A change from subheading 8540.91 through 8540.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8540.91 through 8540.99 does not exceed 65 per cent of the transaction value of the good.

8540.12-8540.89 A change from any other subheading.

8540.91 A change from any other subheading; or

A change to front panel assemblies 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.

8544.11-8544.60 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 (Chapters 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

87.01-87.05 A change from 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.

87.06 A change from 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) 55 per cent of the transaction value of the good, or

(b) 65 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) 55 per cent of the transaction value of the good, or

(b) 65 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.

87.11-87.12 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 65 per cent of the transaction value of the good.

8716.90 A change from any other heading.

Chapter 88 Aircraft, Spacecraft, and Parts Thereof

8801.00-8803.90 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
(Chapters 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 any other heading;

A change to a gyrostabilized camera of subheading 9007.19 from within that subheading or any other subheading; or

A change to any other good of subheading 9007.91 through 9007.92, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9007.91 through 9007.92 does not exceed 65 per cent of the transaction value of the good.

9007.91-9007.99 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 65 per cent of the transaction value of the good.

9029.90 A change from any other heading.

9030.10-9031.80 A change from within any one of these subheadings or 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.

91.08-91.10 A change from any other heading, provided that the value of the non-originating materials does not exceed 65 per cent of the transaction value of the good.

9111.10-9111.80 A change from any other heading; or

A change from subheading 9111.90, whether or not there is also a change from any other heading, provided that the value of the

non-originating materials of subheading 9111.90 does not exceed 65 per cent of the transaction value of the good.

9111.90 A change from any other heading.

9112.20 A change from any other heading; or

A change from subheading 9112.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9112.90 does not exceed 65 per cent of the transaction value of the good.

9112.90 A change from any other heading.

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 (Chapters 94 – 96)

Chapter 94 Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not

Elsewhere Specified or Included; Illuminated Signs, Illuminated

Name-Plates and the Like; Prefabricated Buildings

9401.10-9401.80 A change 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 heading.

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.

94.04 A change from any other heading.

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 Sports Requisites; Parts and Accessories Thereof

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

95.04-95.05 A change from any other heading.

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.

95.07-95.08 A change from any other heading.

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, packaging materials and containers 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.

9608.10-9608.40 A change from any other heading; or

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

9608.50 A change from any other heading; or

A change from subheading 9608.10 through 9608.40, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9608.10 through 9608.40 does not exceed 65 per cent of the transaction value of the good.

9608.60-9608.99 A change from any other subheading.

9609.10-9609.90 A change from any other subheading.

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 65 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.

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 5: Customs Procedures

1-Certification of Origin

Article 5-1: Certificate of Origin

1. The Parties shall establish, by the date of entry into force of this Agreement, a Certificate of Origin for the purpose of certifying that a good being exported from the territory of a Party into the territory