| Classification | PSR |
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| Section I | Live Animals; Animal Products |
| Chapter 1 | Live animals |
| 01.01-01.06 | All animals of Chapter 1 are wholly obtained. |
| Chapter 2 | Meat and edible meat offal |
| 02.01-02.10 | Production in which all the material of Chapter 1 or 2 used is wholly obtained. |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates  Note:  Aquaculture products of Chapter 3 will only be considered as originating in a Party if they are raised in the territory of that Party from non-originating or originating seedstock such as eggs, fry, fingerlings or larvae. |
| 03.01-03.09 | Production in which all the material of Chapter 3 used is wholly obtained. |
| Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included |
| 04.01 | A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids, provided that all the material of Chapter 4 used is wholly obtained. |
| 0402.10 | A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained, and  (b) the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product. |
| 0402.21-0402.99 | A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids, provided that:  (a) all the material of Chapter 4 used is wholly obtained, and  (b) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 04.03-04.06 | A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids, provided that:  (a) all the material of Chapter 4 used is wholly obtained, and (b) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 04.07-04.10 | Production in which:  (a) all the material of Chapter 4 used is wholly obtained; and (b) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| Chapter 5 | Products of animal origin, not elsewhere specified or included |
| 0501.00-0511.99 | A change from within any one of these subheadings or any other subheading. |
| Section II | Vegetable Products  Note: Agricultural and horticultural products 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 third country. |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage |
| 06.01-06.04 | Production in which all the material of Chapter 6 used is wholly obtained. |
| Chapter 7 | Edible vegetables and certain roots and tubers |
| 07.01-07.09 | Production in which all the material of Chapter 7 used is wholly obtained. |
| 0710.10-0710.80 | Production in which all the material of Chapter 7 used is wholly obtained. |
| 0710.90 | A change from any other subheading, provided that: (a) the net weight of non-originating asparagus, beans, broccoli, cabbage, carrots, cauliflower, courgettes, cucumbers, gherkins, globe artichokes, mushrooms, onions, peas, potatoes, sweet corn, sweet peppers and tomatoes of Chapter 7 used in production does not exceed 20 per cent of the net weight of the product, and (b) the net weight of non-originating vegetables of Chapter 7 used in production does not exceed 50 per cent of the net weight of the product. |
| 07.11 | Production in which all the material of Chapter 7 used is wholly obtained. |
| 0712.20-0712.39 | Production in which all the material of Chapter 7 used is wholly obtained. |
| 0712.90 | A change to mixtures of dried vegetables from single dried vegetables from within this subheading or any other subheading, provided that:  (a) the net weight of non-originating cabbage, carrots, courgettes, cucumbers, gherkins, globe artichokes, mushrooms, potatoes, sweet corn, sweet peppers, tomatoes and turnips of Chapter 7 used in production does not exceed 20 per cent of the net weight of the product, and  (b) the net weight of non-originating vegetables of Chapter 7 used in production does not exceed 50 per cent of the net weight of the product; or For any other product of subheading 0712.90, production in which all the material of Chapter 7 used is wholly obtained. |
| 07.13-07.14 | Production in which all the material of Chapter 7 used is wholly obtained. |
| Chapter 8 | Edible fruits and nuts; peel of citrus fruit or melons |
| 08.01-08.10 | Production in which all the material of Chapter 8 used is wholly obtained. |
| 08.11 | Production in which: (a) all the material of Chapter 8 used is wholly obtained, and  (b) the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product. |
| 08.12 | Production in which all the material of Chapter 8 used is wholly obtained. |
| 0813.10-0813.40 | Production in which all the material of Chapter 8 used is wholly obtained. |
| 0813.50 | A change from any other subheading, provided that:  (a) the net weight of non-originating almonds, apples, apricots, bananas, cherries, chestnuts, citrus fruit, figs, grapes, hazelnuts, nectarines, peaches, pears, plums and walnuts of Chapter 8 used in production does not exceed 20 per cent of the net weight of the product,  (b) the net weight of non-originating fruits and nuts other than almonds, apples, apricots, bananas, brazil nuts, carambola, cashew apples, cashew nuts, cherries, chestnuts, citrus fruit, coconuts, figs, grapes, guava, hazelnuts, jackfruit, lychees, macadamia nuts, mangoes, mangosteens, nectarines, papaws (papaya), passion fruit, peaches, pears, pistachios, pitahaya, plums, tamarinds or walnuts of Chapter 8 used in production does not exceed 50 per cent of the net weight of the product, and  (c) the net weight of non-originating fruits and nuts of Chapter 8 used in production does not exceed 80 per cent of the net weight of the product. |
| 08.14 | Production in which all the material of Chapter 8 used is wholly obtained. |
| Chapter 9 | Coffee, tea, maté and spices |
| 0901.11-0901.90 | A change from any other subheading. |
| 0902.10-0910.99 | A change from within any one of these subheadings or any other subheading. |
| Chapter 10 | Cereals |
| 10.01-10.08 | All the cereals of Chapter 10 are wholly obtained. |
| Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten |
| 11.01-11.09 | Production in which all the material of heading 07.01, subheading 0710.10, Chapter 10 or 11, or heading 23.02 or 23.03 used is wholly obtained. |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder |
| 12.01-12.07 | A change from any other heading. |
| 12.08 | A change from any other chapter. |
| 12.09-12.14 | A change from any other heading. |
| Chapter 13 | Lac; gums, resins and other vegetable saps and extracts |
| 1301.20-1301.90 | A change from within any one of these subheadings or any other subheading. |
| 1302.11-1302.39 | A change from within any one of these subheadings or any other subheading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included |
| 1401.10-1404.90 | A change from within any one of these subheadings or any other subheading. |
| Section III | Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes |
| Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes |
| 15.01-15.04 | A change from any other heading. |
| 15.05 | A change from within any one of these subheadings or any other subheading. |
| 15.06 | A change from any other heading. |
| 15.07-15.08 | A change from any other chapter. |
| 15.09-15.10 | Production in which all the olive oils of heading 15.09 or 15.10 are wholly obtained. |
| 15.11-15.15 | A change from any other chapter. |
| 1516.10 | A change from any other heading. |
| 1516.20 | A change from any other chapter. |
| 15.17 | A change from any other heading, except from heading 15.07 through 15.15, subheading 1516.20 or heading 15.18. |
| 15.18 | Note: For the purposes of the rule of origin for heading 15.18 which references insoluble impurity content, this content is to be measured using American Oil Chemists' Society method Ca 3a-46.  A change to single vegetable fats or oils or their fractions from any other chapter;  or A change to inedible mixtures of animal or vegetable fats or oils or their fractions, or preparations thereof, containing 0.15 per cent or less by net weight of insoluble impurities from within this heading or any other heading, provided that the production reduces the insoluble impurity content;  or A change to any other product of heading 15.18 from any other heading. |
| 15.20 | A change from within this heading or any other heading. |
| 15.21-15.22 | A change from any other heading. |
| Section IV | Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates |
| 16.01-16.02 | A change from any other chapter, except from Chapter 2. |
| 16.03 | A change from any other chapter, except from Chapter 2 or 3. |
| 16.04-16.05 | A change from any other chapter, except from Chapter 3. |
| Chapter 17 | Sugars and sugar confectionary |
| 17.01 | A change from any other heading. |
| 17.02 | A change from any other heading, except from subheading 1701.91 or 1701.99, provided that the net weight of non-originating material of heading 11.01 through 11.08, subheading 1701.11 or 1701.12 or heading 17.03 used in production does not exceed 20 per cent of the net weight of the product. |
| 17.03 | A change from any other heading. |
| 17.04 | A change from any other heading, provided that:  (a)  (i)   the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product; or (ii)   the value of non-originating sugar used in production does not exceed 30 per cent of the transaction value or ex-works price of the product; and (b) the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| Chapter 18 | Cocoa and cocoa preparations |
| 18.01-18.02 | A change from any other heading. |
| 1803.10-1803.20 | A change from any other subheading. |
| 18.04-18.05 | A change from any other heading. |
| 18.06 | A change from any other heading, provided that:  (a)    (i)   the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product; or (ii)  the value of non-originating sugar used in production does not exceed 30 per cent of the transaction value or ex-works price of the product, and  (b)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products |
| 19.01 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating sugar used in production does not exceed 30 per cent of the net weight of the product,  (c)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product, and (d)  the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 40 per cent of the net weight of the product. |
| 1902.11-1902.19 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and  (c)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the weight of the net weight of the product. |
| 1902.20 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of Chapter 2, 3 or 16 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (c)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and  (d)  the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| 1902.30-1902.40 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (c)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| 19.03 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product, and (b)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 1904.10-1904.20 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating sugar used in production does not exceed 30 per cent of the net weight of the product, (c)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product, and  (d)  the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 40 per cent of the net weight of the product. |
| 1904.30 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product, and (b)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 1904.90 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating sugar used in production does not exceed 30 per cent of the net weight of the product, (c)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product, and  (d)  the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 40 per cent of the net weight of the product. |
| 19.05 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product,  (c)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product, and (d)  the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 50 per cent of the net weight of the product. |
| Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants |
| 20.01 | A change from any other heading. |
| 20.02-20.03 | A change from any other heading, in which all the material of Chapter 7 used is wholly obtained. |
| 20.04-20.05 | A change from any other heading. |
| 20.06 | A change to preparations of blueberries, cherries, cranberries, loganberries, raspberries, Saskatoon berries or strawberries from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product; or A change to any other product of heading 20.06 from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2007.10-2007.91 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2007.99 | A change to jams, fruit jellies, fruit spreads or fruit butters from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product; or A change to any other product of subheading 2007.99 from any other heading provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product.  Note:  For the purposes of the rules of origin for preparations of blueberries, cherries, cranberries, loganberries, raspberries, Saskatoon berries or strawberries of heading 20.08, the net weight of the product may be the net weight of all material used in production of the product excluding the net weight of water of heading 22.01 that is added during the production of the product. The net weight of any fruit used in production may be the net weight of the fruit whether or not frozen or cut but not further processed. |
| 2008.11-2008.19 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product. |
| 2008.20-2008.50 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2008.60 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product. |
| 2008.70 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2008.80 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product. |
| 2008.91 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2008.93 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product. |
| 2008.97 | A change to mixtures containing blueberries, cherries, cranberries, loganberries, raspberries, Saskatoon berries or strawberries from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product; or  A change to any other product of subheading 2008.97 from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product. |
| 2008.99 | A change to preparations of blueberries, loganberries, raspberries, or Saskatoon berries from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product; or  A change to any other product of subheading 2008.99 from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 percent of the net weight of the product. |
| 2009.11-2009.79 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2009.81 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product. |
| 2009.89 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2009.90 | A change to mixtures containing blueberry juice, cranberry juice, elderberry juice, loganberry juice or Saskatoon berry juice from any other subheading, except from non-originating blueberry juice, cranberry juice, elderberry juice, loganberry juice or Saskatoon berry juice of heading 20.09, provided that:  (a)   the net weight of non-originating juice of heading 20.09 in single strength form used in production does not exceed 40 per cent of the net weight of the product, and  (b)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product; or A change to any other product of subheading 2009.90 from any other heading, provided that net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| Chapter 21 | Miscellaneous edible preparations |
| 2101.11-2101.30 | A change from any other subheading, provided that:  (a)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (b)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| 2102.10-2102.30 | A change from any other subheading. |
| 2103.10 | A change from any other subheading, provided that:  (a)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and  (b)   the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20 per cent of the net weight of the product. |
| 2103.20 | A change to tomato ketchup or barbeque sauce from any other subheading, provided that:  (a)   the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product, (b)   the net weight of non-originating material of heading 04.07, 04.08 or 04.10 used in production does not exceed 20 per cent of the net weight of the product, and  (c)   the net weight of non-originating sugar and non-originating material of heading 04.07, 04.08 or 04.10 used in production does not exceed 50 per cent of the net weight of the product; or A change to any other product of subheading 2103.20 from any other subheading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20 per cent of the net weight of the product. |
| 2103.30 | A change from any other subheading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and  (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20 per cent of the net weight of the product.  Note: For the purposes of the rule of origin for subheading 2103.90, mixed condiments and mixed seasonings are food preparations that may be added to a food in order to enhance or impart flavour during the food's manufacture or preparation before it is served, or after the food has been served. |
| 2103.90 | A change to barbeque sauce, fruit-based sauces, mixed condiments or mixed seasonings from any other subheading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product,  (b) the net weight of non-originating material of heading 04.07, 04.08 or 04.10 used in production does not exceed 20 per cent of the net weight of the product, and  the net weight of non-originating sugar and non-originating material of heading 04.07, 04.08 or 04.10 used in production does not exceed 50 per cent of the net weight of the product; or  A change to any other product of subheading 2103.90 from any other subheading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20 per cent of the net weight of the product. |
| 2104.10-2105.00 | A change from any other subheading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and  (b) the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| 21.06 | A change from any other heading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product, and  (b) the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| Chapter 22 | Beverages, spirits and vinegar |
| 22.01 | A change from any other heading. |
| 2202.10 | A change from any other heading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (b) the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| 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 dry weight of milk solids, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and  (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20 per cent of the net weight of the product; or  A change to any other product of subheading 2202.90 from any other heading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (b) the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| 22.03 | A change from any other heading. |
| 22.04 | A change from any other heading, except from subheading 0806.10, 2009.61 or 2009.69, heading 22.07 or 22.08. |
| 22.05-22.06 | A change from any other heading. |
| 22.07-22.09 | A change from any other heading outside this group, except from heading 22.04. |
| Chapter 23 | Residues and waste from the food industries; prepared animal fodder |
| 23.01 | A change from any other heading. |
| 23.02 | A change from any other heading, provided that the net weight of non-originating material of Chapter 10 used in production does not exceed 20 per cent of the net weight of the product. |
| 2303.10 | A change from any other heading, provided that the net weight of non-originating material of Chapter 10 used in production does not exceed 20 per cent of the net weight of the product. |
| 2303.20-2303.30 | A change from any other heading. |
| 23.04-23.08 | A change from any other heading. |
| 23.09 | A change from any other heading, except from Chapter 2 or 3, provided that:  (a) the net weight of non-originating material of Chapter 10 or 11 used in production does not exceed 20 per cent of the net weight of the product, (b) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (c) the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| Chapter 24 | Tobacco and manufactured tobacco substitutes  Note:  Agricultural and horticultural products 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 third country. |
| 24.01 | Production in which all the material of heading 24.01 used is wholly obtained. |
| 2402.10 | A change from any other heading, provided that the net weight of non-originating material of Chapter 24 used in production does not exceed 30 per cent of the net weight of all the material of Chapter 24 used in the production of the product. |
| 2402.20 | A change from any other heading, except from subheading 2403.10, provided that the net weight of the material of heading 24.01 that is wholly obtained is at least 10 per cent by net weight of all the material of Chapter 24 used in the production of the product. |
| 2402.90 | A change from any other heading, provided that the net weight of non-originating material of Chapter 24 used in production does not exceed 30 per cent of the net weight of all the material of Chapter 24 used in the production of the product. |
| 24.03 | A change from any other heading, provided that the net weight of non-originating material of Chapter 24 used in production does not exceed 30 per cent of the net weight of all the material of Chapter 24 used in the production of the product. |
| 24.04 | A change from any other heading, provided that the net weight of non-originating material of Chapter 24 used in production does not exceed 30 per cent of the net weight of all the material of Chapter 24 used in the production of the product. |
| Section V | Mineral Products |
| 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 within any one of these subheadings or any other subheading. |
| 25.05-25.14 | A change from any other heading. |
| 2515.11-2516.90 | A change from within any one of these subheadings or any other subheading. |
| 25.17 | A change from any other heading. |
| 2518.10-2520.20 | A change from within any one of these subheadings or any other subheading. |
| 25.21-25.23 | A change from any other heading. |
| 2524.10-2525.30 | A change from within any one of these subheadings or any other subheading. |
| 25.26-25.29 | A change from any other heading. |
| 2530.10-2530.90 | A change from within any one of these subheadings or any other subheading. |
| 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 |
| 27.01-27.09 | A change from within any one of these headings or any other heading. |
| 27.10 | A change from within this heading or any other heading, except from biodiesel of subheading 3824.90 or heading 38.26. |
| 27.11-27.16 | A change from within any one of these headings or any other heading. |
| Section VI | Products of the Chemical or Allied Industries |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes  Note 1:  A product of this Chapter is an originating product if it is the result of any one of the following: (a) an applicable change in tariff classification specified in the rules of origin of this Chapter; (b) a chemical reaction as described in Note 2 below; or (c) purification as described in Note 3 below.  Note 2: Chemical reaction and change of Chemical Abstract Service number  A product of this Chapter shall be treated as an originating product if it is the result of a chemical reaction and that chemical reaction results in a change of Chemical Abstract Service (CAS) number.  For the purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of determining whether a product is originating: (a) dissolution in water or in another solvent; (b) the elimination of solvents, including solvent water; or (c) the addition or elimination of water of crystallization.  Note 3: Purification A product of this Chapter that is subject to purification shall be treated as an originating product 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 4: Separation prohibition A product 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 product unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties. |
| 2801.10-2853.00 | A change from any other subheading; or A change from within any one of these subheadings, whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| Chapter 29 | Organic Chemicals  Note 1: A product of this Chapter is an originating product if it is the result of any one of the following: (a) an applicable change in tariff classification specified in the rules of origin of this Chapter;  (b) a chemical reaction as described in Note 2 below; or (c) purification as described in Note 3 below.  Note 2: Chemical reaction and change of Chemical Abstract Service number A product of this Chapter shall be treated as an originating product if it is the result of a chemical reaction and that chemical reaction results in a change of Chemical Abstract Service (CAS) number.  For the purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of determining whether a product is originating: (a) dissolution in water or in another solvent; (b) the elimination of solvents, including solvent water; or (c) the addition or elimination of water of crystallization.  Note 3: Purification A product of this Chapter that is subject to purification shall be treated as an originating product 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 4: Separation prohibition A product 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 product unless the isolated material underwent a chemical reaction in the territory or one or both of the Parties. |
| 2901.10-2942.00 | A change from any other subheading; or A change from within any one of these subheadings, whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 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 | Fertilisers |
| 31.01 | A change from within this heading or any other heading. |
| 31.02 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3103.10-3104.90 | A change from within any one of these subheadings or any other subheading. |
| 31.05 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 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; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3213.10 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 3213.90 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 32.14-32.15 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations |
| 3301.12-3301.90 | A change from any other subheading; or  A change from within any one of these subheadings, whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3302.10 | A change from any other heading, provided that the weight of non-originating material of heading 17.01 or 17.02 does not exceed 20 per cent of the net weight of the product. |
| 3302.90 | A change from any other heading. |
| 33.03 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 33.04-33.07 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 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; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3401.30 | A change from any other heading, except from subheading 3402.90; or change from within this heading, whether or not there is also a change from any other heading except subheading 3402.90, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3402.11-3402.19 | A change from any other subheading; or A change from within any one of these subheadings, whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3402.20 | A change from any other subheading, except from subheading 3402.90. |
| 3402.30 | A change from any other subheading; or A change from within this subheading, whether or not there is also a change from any other subheading, provided that the value of non-originating materials of this subheading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3402.90 | A change from any other subheading; or A change from within this subheading, whether or not there is also a change from any other subheading, provided that the value of non-originating materials of this subheading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3403.11-3405.90 | A change from any other subheading. |
| 34.06 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 34.07 | A change from any other heading; or  A change from within this heading, whether or not there is also a change from any other heading, provided that: (a) at least one of the component products of the set is originating; and (b) the value of the non-originating component products of this heading does not exceed 50 per cent of the transaction value or ex-works price of the set. |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes |
| 35.01-35.02 | A change from any other heading, except from Chapter 2 through 4; or  A change from Chapter 2 through 4, whether or not there is also a change from any other heading, provided that the value of non-originating materials of Chapter 2 through 4 does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 35.03 | A change from any other heading, except from Chapter 2 other than swine skin or Chapter 3 other than fish skin; or  A change from Chapter 2 other than swine skin or Chapter 3 other than fish skin, whether or not there is also a change from any other heading, swine skin of Chapter 2 or fish skin of Chapter 3, provided that the value of non-originating materials of Chapter 2 other than swine skin or Chapter 3 other than fish skin does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 35.04 | A change to milk protein substances from any other heading, except from Chapter 4 or dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids;  A change to any other product of heading 35.04 from any other heading, except from non-originating material of Chapter 2 through 4 or heading 11.08; or  A change to any other product of heading 35.04 from Chapter 2 through 4 or heading 11.08, whether or not there is also a change from any other heading, provided that the value of non-originating materials of Chapter 2 through 4 or heading 11.08 does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 35.05 | A change from any other heading, except from heading 11.08; or A change from heading 11.08, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 11.08 does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 35.06-35.07 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations |
| 36.01-36.06 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| Chapter 37 | Photographic or cinematographic goods |
| 37.01 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 37.02 | A change from any other heading, except from heading 37.01. |
| 37.03-37.06 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3707.10-3707.90 | A change from any other subheading. |
| Chapter 38 | Miscellaneous chemical products |
| 38.01-38.02 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 38.03 | A change from within this heading or any other heading. |
| 38.04 | A change from any other heading. |
| 3805.10 | A change to purified sulphate turpentine from any other subheading, or from raw spirits of sulphate turpentine as a result of purification by distillation; or  A change to any other product of subheading 3805.10 from any other subheading. |
| 3805.90 | A change from any other subheading. |
| 3806.10-3806.90 | A change from any other subheading. |
| 38.07 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 3808.50-3808.99 | A change from any other subheading. |
| 3809.10 | A change from any other heading, except from heading 10.06 or 11.01 through 11.08; or  A change from heading 10.06 or 11.01 through 11.08, whether or not there is also a change from any other heading, provided the weight of non-originating materials of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product. |
| 3809.91-3809.93 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 38.10 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3811.11-3811.90 | A change from any other subheading. |
| 38.12 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 38.13-38.14 | 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 non-originating materials of subheading 2905.31 or 2905.49 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 38.21-38.22 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3823.11-3823.70 | A change from any other subheading. |
| 3824.10-3824.50 | A change from any other heading; or  A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3824.60 | A change from any other subheading, except from heading 11.01 through 11.08, 17.01, 17.02 or subheading 2905.44; or A change from heading 11.01 through 11.08, 17.01, 17.02 or subheading 2905.44, whether or not there is also a change from any other subheading, provided that the weight of non-originating material of heading 11.01 through 11.08, 17.01, 17.02 or subheading 2905.44 does not exceed 20 per cent of the net weight of the product. |
| 3824.71-3824.83 | A change from any other heading. |
| 3824.90 | A change to biodiesel from any other heading, provided that the biodiesel is transesterified in the territory of a Party; A change to products containing ethanol from any other heading, except from ethanol of heading 22.07 or subheading 2208.90; or A change to any other product of subheading 3824.90 from any other heading. |
| 38.25 | A change from any other heading. |
| 38.26 | A change from any other heading, provided that the biodiesel is transesterified in the territory of a Party. |
| 38.27 | A change from any other heading. |
| Section VII | Plastics and Articles Thereof; Rubber and Articles Thereof |
| Chapter 39 | Plastics and articles thereof |
| 39.01-39.15 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the net weight of non-originating material classified in the same heading as the final product does not exceed 50 per cent of the net weight of the product. |
| 39.16-39.26 | A change from any other heading. |
| Chapter 40 | Rubber and articles thereof |
| 40.01-40.11 | A change from any other heading. |
| 4012.11-4012.19 | A change from any other subheading. |
| 4012.20-4012.90 | A change from any other heading. |
| 40.13-40.16 | A change from any other heading. |
| 40.17 | A change from within this heading or any other heading. |
| Section VIII | Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut) |
| Chapter 41 | Raw hides and skins (other than furskins) and leather |
| 41.01-41.03 | A change from any other heading. |
| 4104.11-4104.19 | A change from any other heading. |
| 4104.41-4104.49 | A change from any other subheading. |
| 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 from within this subheading or any other subheading. |
| 4106.91 | A change from any other heading. |
| 4106.92 | A change from any other subheading. |
| 41.07-41.13 | A change from any other heading, except from subheading 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92; or A change from subheading 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92, whether or not there is also a change from any other heading, provided that materials of subheading 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92 undergo a retanning operation in the territory of a Party. |
| 41.14-41.15 | A change from any other heading. |
| 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 | A change from any other heading. |
| 4302.11-4302.30 | A change from any other subheading. |
| 43.03-43.04 | A change from any other heading. |
| Section IX | Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork |
| Chapter 44 | Wood and articles of wood; wood charcoal |
| 44.01-44.21 | A change from any other heading. |
| Chapter 45 | Cork and articles of cork |
| 45.01-45.04 | A change from any other heading. |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork |
| 46.01-46.02 | A change from any other heading. |
| Section X | Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard |
| 47.01-47.07 | 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 |
| Chapter 50 | Silk |
| 50.01-50.02 | A change from any other heading. |
| 50.03 | A change from within this heading or any other heading. |
| 50.04-50.06 | Spinning of natural fibres or extrusion of man-made fibres, accompanied by spinning or twisting. |
| 50.07 | Spinning of natural or man-made staple fibres, extrusion of man-made filament yarn or twisting, in each case accompanied by weaving;  Weaving accompanied by dyeing;  Yarn dyeing accompanied by weaving; or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric |
| 51.01-51.05 | A change from any other heading. |
| 51.06-51.10 | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. |
| 51.11-51.13 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Weaving accompanied by dyeing;  Yarn dyeing accompanied by weaving; or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| Chapter 52 | Cotton |
| 52.01-52.03 | A change from any other heading. |
| 52.04-52.07 | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. |
| 52.08-52.12 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Weaving, accompanied by dyeing or coating;  Yarn dyeing accompanied by weaving; or  Printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn |
| 53.01-53.05 | A change from any other heading. |
| 53.06-53.08 | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. |
| 53.09-53.11 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Weaving, accompanied by dyeing or coating;  Yarn dyeing accompanied by weaving; or  Printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| Chapter 54 | Man-made filaments |
| 54.01-54.06 | Extrusion of man-made fibres accompanied, if necessary, by spinning or spinning of natural fibres. |
| 54.07-54.08 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Weaving, accompanied by dyeing or coating;  Twisting or texturing, accompanied by weaving, provided that the value of the non-twisted or non-textured yarns used does not exceed 47.5 per cent of the transaction value or ex-works price of the product; or  Printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| Chapter 55 | Man-made staple fibres |
| 55.01-55.07 | Extrusion of man-made fibres. |
| 55.08-55.11 | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. |
| 55.12-55.16 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Weaving, accompanied by dyeing or coating;  Yarn dyeing accompanied by weaving; or  Printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof |
| 56.01 | A change from any other chapter. |
| 5602.10 | Extrusion of man-made fibres accompanied by fabric formation, however polypropylene filament of heading 54.02, polypropylene fibres of heading 55.03 or 55.06, or polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used, provided that their total value does not exceed 40 per cent of the transaction value or ex-works price of the product; or  Fabric formation alone in the case of felt made from natural fibres. |
| 5602.21-5602.90 | Extrusion of man-made fibres accompanied by fabric formation; or  Fabric formation alone in the case of other felt made from natural fibres. |
| 56.03 | Extrusion of man-made fibres or use of natural fibres, accompanied by nonwoven techniques including needle punching. |
| 5604.10 | A change from any other heading. |
| 5604.90 |  |
| - Rubber thread (textile covered) | Production from rubber thread or cord, not textile covered. |
| - Other | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. |
| 56.05 | 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 or 55.09 through 55.11;  Extrusion of man-made fibres accompanied by spinning, or spinning of natural or man-made staple fibres. |
| 56.06 | 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 or 55.09 through 55.11;  Extrusion of man-made fibres accompanied by spinning, or spinning of natural or man-made staple fibres; Spinning accompanied by flocking; or Flocking accompanied by dyeing. |
| 56.07 | 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 or 55.09 through 55.11; Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres; or Flocking, accompanied by dyeing or printing. |
| 56.08 | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres; or  Flocking, accompanied by dyeing or printing. |
| 56.09 | 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, 54.01 through 54.06 or 55.09 through 55.11; Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres; or Flocking, accompanied by dyeing or printing. |
| Chapter 57 | Carpets and other textile floor coverings Note: For products of this Chapter jute fabric may be used as a backing. |
| 57.01-57.05 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Production from coir yarn, sisal yarn or jute yarn;  Flocking, accompanied by dyeing or printing;  Tufting, accompanied by dyeing or printing; or Extrusion of man-made fibres accompanied by non-woven techniques including needle punching, however polypropylene filament of heading 54.02, polypropylene fibres of heading 55.03 or 55.06, or polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery Note: For products of heading 58.11, the materials used to produce wadding must be extruded in the territory of one or both of the Parties. |
| 58.01-58.04 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Weaving, accompanied by dyeing, flocking or coating;  Flocking, accompanied by dyeing or printing;  Yarn dyeing accompanied by weaving; or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 58.05 | A change from any other heading. |
| 58.06-58.09 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or fabric formation;  Weaving or fabric formation, accompanied by dyeing, flocking or coating;  Flocking, accompanied by dyeing or printing;  Yarn dyeing, accompanied by weaving or fabric formation; or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 58.10 | Production in which the value of all the materials used does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 58.11 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving, knitting or non-woven process;  Weaving, knitting or non-woven process, in each case accompanied by dyeing, flocking or coating;  Flocking, accompanied by dyeing or printing;  Yarn dyeing, accompanied by weaving, knitting or non-woven process; or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| Chapter 59 | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use |
| 59.01 | Weaving, knitting or a non-woven process, in each case accompanied by dyeing, flocking or coating; or  Flocking, accompanied by dyeing or printing. |
| 59.02 |  |
| - Containing not more than 90 per cent by weight of textile materials | Weaving, knitting or a non-woven process. |
| - Other | Extrusion of man-made fibres accompanied by weaving, knitting or a non-woven process. |
| 59.03 | Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating; or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 59.04 | Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating. |
| 59.05 |  |
| - Impregnated, coated, covered or laminated with rubber, plastics or other materials | Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating. |
| - Other | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving, knitting or a non-woven process;  Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating; or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 59.06 |  |
| - Knitted or crocheted fabrics | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting;  Knitting, accompanied by dyeing or coating; or Dyeing of yarn of natural fibres accompanied by knitting. |
| - Other fabrics made of synthetic filament yarn, containing more than 90 per cent by weight of textile materials | Extrusion of man-made fibres accompanied by weaving, knitting or a non-woven process. |
| - Other | Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating; or  Dyeing of yarn of natural fibres accompanied by weaving, knitting or forming. |
| 59.07 | A change from any other chapter, except from fabric of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.10, 53.11, 54.07, 54.08, 55.12 through 55.16, 56.02, 56.03, Chapter 57, heading 58.03, 58.06, 58.08 or 60.02 through 60.06; Weaving, accompanied by dyeing, flocking or coating; Flocking, accompanied by dyeing or printing; or Printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 59.08 |  |
| - Incandescent gas mantles, impregnated | Production from tubular knitted gas-mantle fabric. |
| - Other | A change from any other heading. |
| 59.09-59.11 |  |
| - Polishing discs or rings other than of felt of heading 59.11 | Weaving, knitting or a non-woven process. |
| - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp or weft, or flat woven with multiple warp or weft of heading 59.11 | Spinning of natural or of man-made staple fibres, in each case accompanied by weaving or knitting; or  Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating, provided that only one or more of the following materials are used:  - coir yarn, - yarn of polytetrafluoroethylene, - yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin, - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, - monofil of polytetrafluoroethylene, - yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn, - copolyester monofilaments of a polyester, a resin of terephthalic acid, 1,4-cyclohexanediethanol and isophthalic acid. |
| - Other | Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, in each case accompanied by weaving, knitting or a non-woven process; or  Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating. |
| Chapter 60 | Knitted or crocheted fabrics |
| 60.01-60.06 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting;  Knitting, accompanied by dyeing, flocking or coating;  Flocking, accompanied by dyeing or printing;  Dyeing of yarn of natural fibres accompanied by knitting; or Twisting or texturing, accompanied by knitting provided that the value of the non-twisted or non-textured yarns used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted |
| 61.01-61.17 |  |
| - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Knitting or crocheting and making-up (including cutting). |
| - Other (knit to shape products) | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or crocheting; or Dyeing of yarn of natural fibres accompanied by knitting or crocheting. |
| Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted |
| 62.01 | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.02 |  |
| - Women's, or girls' clothing, embroidered | Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.03 | Weaving accompanied by making up (including cutting); or Making up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.04 |  |
| - Women's, or girls' clothing, embroidered | Weaving accompanied by making up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making up (including cutting); or Making up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.05 | Weaving accompanied by making up (including cutting); or Making up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.06 |  |
| - Women's, or girls' clothing, embroidered | Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.07-62.08 | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.09 |  |
| - Women's, or girls' clothing, embroidered | Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.10 |  |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Production from yarn; or Production from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving or other fabric formation process, accompanied by making-up (including cutting); or  Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.11 |  |
| -Women's, or girls' clothing, embroidered | Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.12 | Knitting or weaving, accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.13-62.14 |  |
| - Embroidered | Weaving accompanied by making-up (including cutting); Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product; or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.15 | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.16 |  |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Production from yarn; or Production from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.17 |  |
| - Embroidered | Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester - Interlinings for collars and cuffs, cut out | Weaving accompanied by making-up (including cutting); or Coating provided that the value of the uncoated fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product accompanied by making-up (including cutting). Production from materials of any heading, except that of the product, and in which the value of all the non-originating materials used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting). |
| Chapter 63 | Other made up textile articles; sets; worn clothing and worn textile articles; rags |
| 63.01-63.04 |  |
| - Of felt, of nonwovens | Extrusion of man-made fibres or use of natural fibres, in each case accompanied by a non-woven process including needle punching and making-up (including cutting). |
| - Other, embroidered | Weaving or knitting, accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other, not embroidered | Weaving or knitting, accompanied by making-up (including cutting). |
| 63.05 | Extrusion of man-made fibres or spinning of natural or man-made staple fibres, in each case accompanied by weaving or knitting and making-up (including cutting); or  Extrusion of man-made fibres or use of natural fibres, in each case accompanied by any non-woven techniques including needle punching and making-up (including cutting). |
| 63.06 |  |
| - Of nonwovens | Extrusion of man-made fibres or use of natural fibres, in each case accompanied by any non-woven techniques including needle punching. |
| - Other | Weaving accompanied by making-up (including cutting); or Coating, provided that the value of the uncoated fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product, accompanied by making-up (including cutting). |
| 63.07 | Production in which the value of non-originating materials used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 63.08 | A change from any other chapter, provided that either the fabric or the yarn meets the rule of origin that would be applicable if the fabric or yarn were classified alone. |
| 63.09 | A change from any other heading. |
| 63.10 | A change 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 |
| Chapter 64 | Footwear, gaiters and the like; parts of such articles |
| 64.01-64.05 | A change from any other heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 64.06. |
| 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 to articles of feather or down from within this heading or any other heading; or A change to any other product of heading 67.01 from any other heading. |
| 67.02-67.04 | A change from any other heading. |
| Section XIII | Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware |
| Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials |
| 68.01-68.02 | A change from any other heading. |
| 68.03 | A change from within this heading or any other heading. |
| 68.04-68.11 | A change from any other heading. |
| 6812.80-6812.99 | A change from any other subheading. |
| 68.13 | A change from any other heading. |
| 6814.10-6814.90 | A change from within any one of these subheadings or any other subheading. |
| 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 |
| 70.01-70.05 | A change from any other heading. |
| 70.06 | A change from within this heading or any other heading. |
| 70.07-70.08 | A change from any other heading. |
| 7009.10 | A change from any other subheading. |
| 7009.91-7009.92 | A change from any other heading. |
| 70.10 | A change from any other heading; or A change to cut glassware from uncut glassware of heading 70.10, whether or not there is also a change from any other heading, provided that the value of the non-originating uncut glassware does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 70.11 | A change from any other heading. |
| 70.13 | A change from any other heading; or A change to cut glassware from uncut glassware of heading 70.13, whether or not there is also a change from any other heading, provided that the value of the non-originating uncut glassware does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 70.14-70.18 | A change from any other heading. |
| 7019.11-7019.40 | A change from any other heading. |
| 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 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin |
| 71.01 | A change from any other heading. |
| 7102.10 | A change from any other heading. |
| 7102.21-7102.39 | A change from any other subheading, except from subheading 7102.10. |
| 7103.10-7104.90 | A change from any other subheading. |
| 71.05 | A change from any other heading. |
| 7106.10-7106.92 | A change from any other subheading; or A change from within any one of these subheadings, whether or not there is also a change from another subheading, provided that the non-originating materials classified in the same subheading as the final product undergo electrolytic, thermal or chemical separation or alloying. |
| 71.07 | A change from within this heading or any other heading. |
| 7108.11-7108.20 | A change from any other subheading; or A change from within any one of these subheadings, whether or not there is also a change from another subheading, provided that the non-originating materials classified in the same subheading as the final product undergo electrolytic, thermal or chemical separation or alloying. |
| 71.09 | A change from within this heading or any other heading. |
| 7110.11-7110.49 | A change from any other subheading; or A change from within any one of these subheadings, whether or not there is also a change from another subheading, provided that the non-originating materials classified in the same subheading as the final product undergo electrolytic, thermal or chemical separation or alloying. |
| 71.11 | A change from within this heading or any other heading. |
| 71.12-71.15 | A change from any other heading. |
| 71.16-71.17 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 71.18 | A change from any other heading. |
| Section XV | Base Metals and Articles of Base Metal |
| Chapter 72 | Iron and steel |
| 72.01-72.07 | A change from any other heading. |
| 72.08-72.17 | A change from any heading outside this group. |
| 72.18 | A change from any other heading. |
| 72.19-72.23 | A change from any heading outside this group. |
| 72.24 | A change from any other heading. |
| 72.25-72.29 | A change from any heading outside this group. |
| 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. |
| 73.05-73.06 | A change from any other heading. |
| 7307.11-7307.19 | A change from any other heading. |
| 7307.21-7307.29 | A change from any other heading, except from forged blanks of heading 72.07; or  A change from forged blanks of heading 72.07, whether or not there is also a change from any other heading, provided that the value of the non-originating forged blanks of heading 72.07 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 7307.91-7307.99 | A change from any other heading. |
| 73.08 | A change from any other heading, except from subheading 7301.20; or A change from subheading 7301.20, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 7301.20 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 73.09-73.14 | A change from any other heading. |
| 73.15 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 73.16-73.20 | A change from any other heading. |
| 73.21 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 73.22-73.23 | A change from any other heading. |
| 73.24 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 73.25-73.26 | A change from any other heading. |
| Chapter 74 | Copper and articles thereof |
| 74.01-74.02 | A change from any other heading. |
| 7403.11-7403.29 | A change from any other subheading. |
| 74.04-74.19 | A change from any other heading. |
| Chapter 75 | Nickel and articles thereof |
| 75.01-75.08 | A change from any other heading. |
| Chapter 76 | Aluminium and articles thereof |
| 7601.10-7601.20 | A change from within any one of these subheadings or any other subheading. |
| 76.02-76.06 | A change from any other heading. |
| 76.07 | A change from any other heading; or  A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 76.08-76.16 | A change from any other heading. |
| Chapter 78 | Lead and articles thereof |
| 7801.10 | A change from any other subheading. |
| 7801.91-7801.99 | A change from any other heading. |
| 78.02-78.06 | A change from any other heading. |
| Chapter 79 | Zinc and articles thereof |
| 79.01-79.07 | A change from any other heading. |
| Chapter 80 | Tin and articles thereof |
| 80.01-80.07 | A change from 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 product of this chapter shall be disregarded in determining the origin of that product. |
| 82.01-82.04 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8205.10-8205.70 | A change from any other heading; or A change from within this heading, except from subheading 8205.90, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading, other than subheading 8205.90, does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8205.90 | A change from any other heading;  A change to anvils, portable forges, hand or pedal-operated grinding wheels from within this heading, except from a set of subheading 8205.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of this heading, other than a set of subheading 8205.90, does not exceed 50 per cent of the transaction value or ex-works price of the product; or A change to a set from any other product of this heading, whether or not there is also a change from any other heading, provided that the value of the non-originating component products of this heading does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 82.06 | A change from any other heading, except from heading 82.02 through 82.05; or A change from heading 82.02 through 82.05, whether or not there is also a change from any other heading, provided that the value of the non-originating component products of heading 82.02 through 82.05 does not exceed 25 per cent of the transaction value or ex-works price 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 non-originating materials of subheading 8207.19 or heading 82.09 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8207.19-8207.90 | A change from any other heading; or A change from within any one of these subheadings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 82.08-82.10 | A change from any other heading. |
| 8211.10 | A change from any other heading; or A change from subheading 8211.91 through 8211.95, whether or not there is also a change from any other heading, provided that the value of the non-originating component products of subheading 8211.91 through 8211.93 does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 8211.91-8211.93 | A change from any other heading; or A change from subheading 8211.94 or 8211.95, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8211.94 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8211.94-8211.95 | A change from any other heading. |
| 82.12-82.13 | A change from any other heading. |
| 8214.10 | A change from any other heading. |
| 8214.20 | A change from any other heading; or A change to a set of subheading 8214.20 from within this subheading, whether or not there is also a change from any other heading, provided that the value of the non-originating component products of subheading 8214.20 does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 8214.90 | A change from any other heading. |
| 8215.10-8215.20 | A change from any other heading; or A change from 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 products of subheading 8215.91 through 8215.99 does not exceed 25 per cent of the transaction value or ex-works price of the product. |
| 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 non-originating materials of subheading 8301.60 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8301.60-8301.70 | A change from any other heading. |
| 8302.10-8302.30 | A change from any other heading. |
| 8302.41 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8302.42-8302.50 | A change from any other heading. |
| 8302.60 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 83.03-83.04 | A change from any other heading. |
| 83.05 | A change from any other heading; or  A change from subheading 8305.90, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8305.90 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 83.06 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 83.07 | A change from any other heading. |
| 83.08 | A change from any other heading; or  A change from subheading 8308.90, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8308.90 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 83.09-83.10 | A change from any other heading. |
| 83.11 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| Section XVI | Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, And Parts and Accessories of Such Articles |
| Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof |
| 84.01-84.12 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8413.11-8413.82 | A change from any other subheading. |
| 8413.91-8413.92 | A change from any other heading. |
| 84.14-84.15 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8416.10-8417.90 | A change from any other subheading. |
| 84.18-84.22 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8423.10-8426.99 | A change from any other subheading. |
| 84.27 | A change from any other heading, except from heading 84.31; or A change from heading 84.31, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 84.31 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8428.10-8430.69 | A change from any other subheading. |
| 84.31 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8432.10-8442.50 | A change from any other subheading. |
| 84.43 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8444.00-8449.00 | A change from any other subheading. |
| 84.50-84.52 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8453.10-8454.90 | A change from any other subheading. |
| 84.55 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 84.56-84.65 | A change from any other heading, except from heading 84.66; or A change from within any one of these headings or heading 84.66, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product or heading 84.66 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 84.66 | A change from any other heading. |
| 84.67-84.68 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8469.00-8472.90 | A change from any other subheading. |
| 84.73 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8474.10-8479.90 | A change from any other subheading. |
| 84.80-84.83 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8484.10-8484.20 | A change from any other subheading. |
| 8484.90 | A change from any other subheading, provided the value of the non-originating component products does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 84.86 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8487.10-8487.90 | A change from any other subheading. |
| 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 |
| 85.01-85.02 | A change from any other heading, except from heading 85.03; or A change from within any one of these headings or heading 85.03, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product or heading 85.03 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.03-85.16 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8517.11-8517.62 | A change from any other subheading. |
| 8517.69-8517.70 | A change from any other heading; or  A change from within heading 85.17, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 85.17 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.18 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.19-85.21 | A change from any other heading, except heading 85.22; or A change from heading 85.22, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in heading 85.22 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.22 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.23 | A change from any other heading. |
| 85.25 | A change from within this heading or any other heading, provided that the value of all non-originating materials does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 85.26-85.28 | A change from any other heading, except from heading 85.29; or A change from heading 85.29, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 85.29 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.29 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8530.10-8530.90 | A change from any other subheading. |
| 85.31 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8532.10-8534.00 | A change from any other subheading. |
| 85.35-85.37 | 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 non-originating materials classified in heading 85.38 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.38-85.48 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| Section XVII | Vehicles, Aircraft, Vessels and Associated Transport Equipment |
| Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds |
| 86.01-86.06 | A change 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 non-originating materials of heading 86.07 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 86.07 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 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 | Production in which the value of all non-originating materials used does not exceed 45 per cent of the transaction value or ex-works price of the product.[[1]](#footnote-1) |
| 87.02 | Production in which the value of all non-originating materials used does not exceed 45 per cent of the transaction value or ex-works price of the product.[[2]](#footnote-2) |
| 87.03 | Production in which the value of all non-originating materials used does not exceed 50 per cent of the transaction value or ex-works price of the product.[[3]](#footnote-3) |
| 87.04 | Production in which the value of all non-originating materials used does not exceed 45 per cent of the transaction value or ex-works price of the product. [[4]](#footnote-4) |
| 87.05 | Production in which the value of all non-originating materials used does not exceed 45 per cent of the transaction value or ex-works price of the product.[[5]](#footnote-5) |
| 87.06 | A change from any other heading, except from heading 84.07, 84.08 or 87.08; or  A change from within this heading, heading 84.07, 84.08 or 87.08, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading or heading 84.07, 84.08 or 87.08 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 87.07 | A change from any other heading, except from heading 87.08; or  A change from within this heading or heading 87.08, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading or heading 87.08 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 87.08 | A change from any other heading; or  A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 87.09 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 87.10-87.11 | A change from any other heading. |
| 87.12 | A change from any other heading, except from 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 non-originating materials of heading 87.14 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 87.13 | A change from any other heading. |
| 87.14-87.16 | A change from any other heading; or  A change from within any one of these headings, whether or not there is a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| Chapter 88 | Aircraft, spacecraft, and parts thereof |
| 88.01 | A change from any other heading. |
| 88.02-88.05 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| Chapter 89 | Ships, boats and floating structures |
| 89.01-89.06 | A change from any other chapter; or A change from within this chapter, whether or not there is also a change from any other chapter, provided that the value of non-originating materials of Chapter 89 does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 89.07-89.08 | A change from any other heading. |
| Section XVIII | Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof |
| Chapter 90 | 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; or A change from within this heading or heading 90.01, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading or heading 90.01 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 90.03-90.33 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| Chapter 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 non-originating materials of heading 91.08 through 91.14 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 91.08-91.14 | A change from any other heading; or  A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| Chapter 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 non-originating materials of heading 92.09 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 92.09 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| Section XIX | Arms and Ammunition; Parts and Accessories Thereof |
| 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 non-originating materials of heading 93.05 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 93.05-93.07 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| Section XX | Miscellaneous Manufactured Articles |
| Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings |
| 94.01-94.06 | A change from any other heading; or  A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| Chapter 95 | Toys, games and sports requisites; parts and accessories thereof |
| 95.03-95.05 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 9506.11-9506.29 | A change from any other heading; or A change from within any one of these subheadings or any other subheading, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 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 non-originating materials of subheading 9506.39 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 9506.32-9506.99 | A change from any other heading; or A change from within any one of these subheadings or any other subheading, whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 95.07-95.08 | A change from any other heading. |
| Chapter 96 | Miscellaneous manufactured articles |
| 9601.10-9602.00 | A change from within any one of these subheadings or any other subheading. |
| 96.03-96.04 | A change from any other heading. |
| 96.05 | A change from any other heading, provided that the value of the non-originating component products does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 96.06-96.07 | A change from any other heading; or  A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 9608.10-9608.40 | A change from any other heading; or A change from within this heading, except from subheading 9608.50, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading other than subheading 9608.50 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 9608.50 | A change from any other heading; or A change from subheading 9608.10 through 9608.40 or 9608.60 through 9608.99, whether or not there is also a change from any other heading, provided that the value of the non-originating component products of subheading 9608.10 through 9608.40 or 9608.60 through 9608.99 does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 9608.60-9608.99 | A change from any other heading; or A change from within this heading, except from subheading 9608.50, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading other than subheading 9608.50 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 96.09 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 96.10-96.12 | A change from any other heading. |
| 96.13 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 96.14 | A change from within this heading or any other heading. |
| 96.15 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 96.16-96.18 | A change from any other heading. |
| 96.19 | A change from any other heading. |
| Section XXI | Works of Art, Collectors' Pieces and Antiques |
| Chapter 97 | Works of art, collectors' pieces and antiques |
| 97.01-97.06 | A change from any other heading. |

1. The Parties agree to apply cumulation with the United States according to the following provisions:

   Provided that there is a Free Trade Agreement in force between each Party and the United States consistent with the Parties' WTO obligations and the Parties reach agreement on all the applicable conditions, any material of Chapter 84, 85, 87 or 94 of HS 2012 originating in the United States used in the production of this product in Canada or the UK will be considered as originating. Without prejudice to the outcome of the free trade negotiations between the UK and the United States, the discussions on the applicable conditions will include consultations to ensure consistency between the calculation method agreed between the UK and the United States and the method applicable under this Agreement for this product, if necessary.

   Accordingly the above rule of origin will cease to apply one year following the entry into application of such cumulation and the following rule of origin shall apply instead:

   Production in which the value of all non‑originating materials used does not exceed 40 per cent of the transaction value or ex‑works price of the product. [↑](#footnote-ref-1)
2. See Footnote 2. [↑](#footnote-ref-2)
3. This rule of origin will cease to apply on 17 September 2024. The following rule of origin shall apply instead:

   Production in which the value of all non‑originating materials used does not exceed 45 per cent of the transaction value or ex‑works price of the product.

   Notwithstanding the foregoing, and subject to any applicable conditions agreed upon by the Parties, the following rule of origin shall apply when the cumulation provided for in Annex 5‑A: Section D — Vehicles, Note 1 enters into application:

   Production in which the value of all non‑originating materials used does not exceed 40 per cent of the transaction value or ex‑works price of the product. [↑](#footnote-ref-3)
4. See Footnote 2. [↑](#footnote-ref-4)
5. See Footnote 2. [↑](#footnote-ref-5)