ANNEX 3-A

INTRODUCTORY NOTES TO PRODUCT SPECIFIC RULES OF ORIGIN

Note 1

General principles

1. This Annex sets out the general rules for the applicable requirements of Annex 3-B provided for in subparagraph 1(c) of Article 3.2.

2. For the purposes of this Annex and Annex 3-B, the requirements for a product to be originating in accordance with subparagraph 1(c) of Article 3.2 are a change in tariff classification, a production process, a maximum value of non-originating materials, a minimum regional value content, or any other requirement specified in this Annex and Annex 3-B.

3. Reference to weight in a product specific rule of origin means the net weight, which is the weight of a material or a product, not including the weight of packaging.

4. This Annex, Annex 3-B and Annex 3-E are based on the Harmonized System, as amended on 1 January 2017.

Note 2

The structure of Annex 3-B

1. Notes on Sections or Chapters, where applicable, are read in conjunction with the product specific rules of origin for the relevant Section, Chapter, heading or subheading.

2. Each product specific rule of origin set out in Column 2 of Annex 3-B applies to the corresponding product identified in Column 1 of Annex 3-B.

3. If a product is subject to alternative product specific rules of origin, the product shall be originating if it satisfies one of the alternatives. If a product is subject to a product specific rule of origin that includes multiple requirements, the product shall be originating only if it satisfies all of the requirements.

4. For the purpose of this Annex and Annex 3-B,

(a) "Chapter" means the first two-digits in the tariff classification number under the Harmonized System;

(b) "heading" means the first four-digits in the tariff classification number under the Harmonized System;

(c) "Section" means a section of the Harmonized System; and

(d) "subheading" means the first six-digits in the tariff classification number under the Harmonized System.

5. For the purposes of product specific rules of origin, the following abbreviations apply:[[1]](#footnote-1)

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| --- | --- |
| "CC" | means production from non-originating materials of any Chapter, except that of the product, or a change to the Chapter, heading or subheading from any other Chapter; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 2-digit level (i.e. a change in Chapter) of the Harmonized System. |
| "CTH" | means production from non-originating materials of any heading, except that of the product, or a change to the Chapter, heading or subheading from any other heading; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 4-digit level (i.e. a change in heading) of the Harmonized System. |
| "CTSH" | means production from non-originating materials of any subheading, except that of the product, or a change to the Chapter, heading or subheading from any other subheading; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 6-digit level (i.e. a change in sub-heading) of the Harmonized System. |

Note 3

Application of Annex 3-B

1. Paragraph 3 of Article 3.2, concerning products having acquired originating status which are used in the production of other products, applies irrespective of whether or not this status has been acquired inside the same factory in a Party where those products are used.

2. If a product specific rule of origin provides that a specified non-originating material may not be used or that the value or weight of a specified non-originating material cannot exceed a specific threshold, those requirements do not apply to non-originating materials classified elsewhere in the Harmonized System.

3. If a product specific rule of origin provides that a product shall be produced from a particular material, this does not prevent the use of other materials which cannot satisfy the requirement because of their inherent nature.

Note 4

Calculation of a maximum value of non-originating materials
and of a minimum regional value content

Definitions:

1. For the purposes of product specific rules of origin:

(a) "customs value" means the value as determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994;

(b) "EXW" means:

(i) the ex-works price of the product paid or payable to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs incurred in the production of a product minus any internal taxes which are, or may be, repaid when the product obtained is exported; or

(ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of the product, the value of all the materials used and all other costs incurred in the production of a product in the exporting Party which:

(A) include selling, general and administrative expenses, as well as profit, that can be reasonably allocated to the product; and

(B) exclude the costs of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;

(c) "FOB" means:

(i) the free on board price of the product paid or payable to the seller regardless of the mode of shipment, provided that the price includes the value of all the materials used and all other costs incurred in the production of a product and its transportation to the exportation port in the Party, minus any internal taxes which are, or may be, repaid when the product obtained is exported; or

(ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of a product, the value of all the materials used and all other costs incurred in the production of a product in the exporting Party, and its transportation to the exportation port in the Party which:

(A) include selling, general and administrative expenses, as well as profit, that can be reasonably allocated to the product, the costs of freight and insurance; and

(B) exclude any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;

(d) "MaxNOM" means the maximum value of non-originating materials expressed as a percentage;

(e) "RVC" means the minimum regional value content of a product, expressed as a percentage; and

(f) "VNM" means the value of non-originating materials used in the production of the product which is its customs value at the time of importation including freight, insurance where appropriate, packing and all the other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located. Where it is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the either Party is used.

2. For the calculation of MaxNOM and RVC, the following formulas apply:

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| --- |
| $$MaxNOM(\%)= \frac{VNM}{EXW } ×100$$ |

|  |
| --- |
| $$RVC(\%)= \frac{FOB-VNM}{FOB} ×100$$ |

Note 5

Definitions of processes referred to in Sections V to VII in Annex 3-B

For the purposes of product specific rules of origin:

(a) "biotechnological processing" means:

(i) biological or biotechnological culturing (including cell culture), hybridisation or genetic modification of micro-organisms (bacteria, viruses (including phages) etc.) or human, animal or plant cells; and

(ii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids), or fermentation;

(b) "change in particle size" means the deliberate and controlled modification in particle size of a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;

(c) "chemical reaction" means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following which are not considered to be chemical reactions for the purpose of this definition:

(i) dissolving in water or other solvents;

(ii) the elimination of solvents including solvent water; or

(iii) the addition or elimination of water of crystallisation;

(d) "distillation" means:

(i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; and

(ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;

(e) "isomer separation" means the isolation or separation of isomers from a mixture of isomers;

(f) "mixing and blending" means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials;

(g) "production of standard materials" (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the manufacturer; and

(h) "purification" means a process which results in the elimination of at least 80 per cent of the content of existing impurities.

Note 6

Definitions of terms used in Section XI of Annex 3-B

For the purposes of product specific rules of origin:

(a) "man-made staple fibres" means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;

(b) "natural fibres" means fibres other than synthetic or artificial fibres. Their use is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun; "natural fibres" includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool‑fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05;

(c) "printing" means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques; and

(d) "printing (as standalone operation)" means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling shearing, singeing, process of air-tumbler, process of stenter, milling, steam and shrinking, and wet decatising), provided that the value of all the non-originating materials used does not exceed 50 per cent of the EXW or 45 per cent of the FOB of the product.

Note 7

Tolerances applicable to products containing two or more basic textile materials

1. For the purposes of this Note, basic textile materials are the following:

(a) silk;

(b) wool;

(c) coarse animal hair;

(d) fine animal hair;

(e) horsehair;

(f) cotton;

(g) paper-making materials and paper;

(h) flax;

(i) true hemp;

(j) jute and other textile bast fibres;

(k) sisal and other textile fibres of the genus Agave;

(l) coconut, abaca, ramie and other vegetable textile fibres;

(m) synthetic man-made filaments;

(n) artificial man-made filaments;

(o) current-conducting filaments;

(p) synthetic man-made staple fibres of polypropylene;

(q) synthetic man-made staple fibres of polyester;

(r) synthetic man-made staple fibres of polyamide;

(s) synthetic man-made staple fibres of polyacrylonitrile;

(t) synthetic man-made staple fibres of polyimide;

(u) synthetic man-made staple fibres of polytetrafluoroethylene;

(v) synthetic man-made staple fibres of poly (phenylene sulphide);

(w) synthetic man-made staple fibres of poly (vinyl chloride);

(x) other synthetic man-made staple fibres;

(y) artificial man-made staple fibres of viscose;

(z) other artificial man-made staple fibres;

(aa) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;

(bb) yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped;

(cc) products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;

(dd) other products of heading 56.05;

(ee) glass fibres; and

(ff) metal fibres.

2. Where reference to this Note is made in Annex 3-B, the requirements set out in its Column 2 shall not apply, as a tolerance, to non-originating basic textile materials which are used in the production of a product, provided that:

(a) the product contains two or more basic textile materials; and

(b) the weight of the non-originating basic textile materials, taken together, does not exceed 10 per cent of the total weight of all the basic textile materials used.

For example:

A woollen fabric, of heading 51.12 contains woollen yarn of heading 51.07 and synthetic yarn of staple fibres of heading 55.09 and materials other than basic textile materials, non‑originating woollen yarn which does not satisfy the requirement in Annex 3-B, or non‑originating synthetic yarn which does not satisfy the requirement in Annex 3-B, or a combination of both, may be used, provided that their total weight does not exceed 10 per cent of the weight of all the basic textile materials.

3. Notwithstanding Note 7.2 (b), for products containing "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", the maximum tolerance is 20 per cent. However, the percentage of the other non-originating basic textile materials shall not exceed 10 per cent.

4. Notwithstanding Note 7.2 (b), for products containing "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", the maximum tolerance is 30 per cent. However, the percentage of the other non-originating basic textile materials shall not exceed 10 per cent.

5. For a product of headings 51.06 to 51.10 and headings 52.04 to 52.07, non-originating man-made fibres may be used in the process of spinning of natural fibres, provided that their total weight does not exceed 40 per cent of the weight of the product.

Note 8

Other tolerances applicable to certain textile products

1. Where reference to this Note is made in Annex 3-B, non-originating textile materials (with the exception of linings and interlinings) which do not satisfy the requirements set out in its Column 2 for a made-up textile product may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the EXW or FOB of the product.

2. Non-originating materials which are not classified in Chapters 50 to 63 may be used without restriction in the production of textile products classified in Chapters 61 to 63, whether or not they contain textiles.

For example:

If a requirement in Annex 3-B provides that yarn shall be used, for a certain textile item (such as trousers), this does not prevent the use of non-originating metal items (such as buttons), because metal items are not classified in Chapters 50 to 63. For the same reasons, it does not prevent the use of non-originating slide fasteners, even though slide-fasteners normally contain textiles.

3. Where a requirement in Annex 3-B consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified in Chapters 50 to 63 shall be taken into account in the calculation of the value of the non-originating materials.

ANNEX 3-B

PRODUCT SPECIFIC RULES OF ORIGIN

| Column 1Harmonized System classification (2017) including specific description | Column 2Product specific rule of origin |
| --- | --- |
| 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 materials of Chapters 1 and 2 used are wholly obtained. |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates |
| - Atlantic Bluefin tuna (*Thunnus thynnus*): | All Atlantic Bluefin tuna (*Thunnus thynnus*) is wholly obtained; orproduction in which Atlantic Bluefin tuna (*Thunnus thynnus*) is subject to caging in farms with subsequent feeding and fattening/farming for a minimum period of 3 months in a Party. The duration of the fattening or farming shall be established according to the date of the caging operation and the date of harvesting recorded in the electronic Bluefin tuna Catch Document (eBCD) of the International Commission for the Conservation of Atlantic Tunas (ICCAT). |
| - Others: | All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained. |
| Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included |
| 04.01-04.10 | Production in which all the materials of Chapter 4 used are wholly obtained. |
| Chapter 5 | Products of animal origin, not elsewhere specified or included |
| 05.01-05.11 | CTH |
| SECTION II | VEGETABLE PRODUCTS |
| 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 materials of Chapter 6 used are wholly obtained. |
| Chapter 7 | Edible vegetables and certain roots and tubers |
| 07.01-07.14 | Production in which all the materials of Chapter 7 used are wholly obtained. |
| Chapter 8 | Edible fruit and nuts; peel of citrus fruit or melons |
| 08.01-08.14 | Production in which all the materials of Chapter 8 used are wholly obtained. |
| Chapter 9 | Coffee, tea, maté and spices |
| 09.01 | CTSH; orBlending. |
| 0902.10-0902.20 | Production in which all the materials of subheadings 0902.10 and 0902.20 used are wholly obtained. |
| 0902.30-0903.00 | CTSH; orBlending. |
| 09.04-09.10 | CTSH; orBlending, crushing or grinding. |
| Chapter 10 | Cereals |
| 10.01-10.08 | Production in which all the materials of Chapter 10 used are wholly obtained. |
| Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten |
| 11.01-11.09 | Production in which all the materials of Chapters 10 and 11, headings 07.01, 07.13, 07.14 and 23.03, subheading 0710.10 and dried potatoes of subheading 0712.90 used are wholly obtained. |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder |
| 12.01 | CTH |
| 12.02-12.14 | CTH except from heading 12.01. |
| Chapter 13 | Lac; gums, resins and other vegetable saps and extracts |
| 1301.20-1302.19 | CTH |
| 1302.20 | CTSH; however, non-originating pectic substances may be used. |
| 1302.31 | CTH |
| 1302.32 | CTSH; however, non-originating mucilages and thickeners derived from locust beans may be used. |
| 1302.39 | CTH |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included |
| 14.01-14.04 | Production in which all the materials of Chapter 14 used are wholly obtained. |
| 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 |
| 15.01-15.06 | CTH |
| 15.07 | Production in which all the materials of headings 12.01 and 15.07 used are wholly obtained. |
| 15.08 | CTH |
| 15.09-15.10 | Production in which all the vegetable materials used are wholly obtained. |
| 15.11-15.13 | CTH |
| 15.14 |  |
| - Rape or Colza oil and its fractions: | Production in which all the materials of headings 12.05 and 15.14 used are wholly obtained. |
| - Mustard oil and its fractions: | CTH |
| 15.15 |  |
| - Rice bran oil and its fractions: | Production in which all the materials of headings 10.06 and 15.15 used are wholly obtained. |
| - Others: | CTH |
| 1516.10-1517.10 | CTH |
| 1517.90 |  |
| - Mixed vegetable oils not further processed: | CC |
| - Others: | CTH |
| 15.18-15.22 | CTH |
| 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 | Production in which all the materials of Chapters 2, 3 and 16 and heading 10.06 used are wholly obtained. |
| 16.03 | Production in which all the materials of Chapters 2, 3 and 16 used are wholly obtained. |
| 16.04-16.05 | Production in which all the materials of Chapters 2, 3 and 16 and heading 10.06 used are wholly obtained. |
| Chapter 17 | Sugars and sugar confectionery |
| 17.01 | CTH |
| 17.02 | CTH, provided that:- the weight of non-originating materials of heading 04.04 used does not exceed 10 % of the weight of the product;- the total weight of non-originating materials of headings 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and- the total weight of non-originating materials of headings 17.01 and 17.03 used does not exceed 20 % of the weight of the product. |
| 17.03 | CTH |
| 17.04 | CTH, provided that the total weight of the non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product. |
| Chapter 18 | Cocoa and cocoa preparations |
| 18.01-18.05 | CTH |
| 18.06 | CTH, provided that:- the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product. |
| Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products |
| 19.01 | CC, provided that:- the weight of non-originating materials of Chapter 4 used does not exceed 10 % of the weight of the product;- the total weight of non-originating materials of headings 10.01, 10.03, 10.06, 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product. |
| 19.02 | CC, provided that:- the total weight of non-originating materials of Chapters 2, 3 and 16 used does not exceed 10 % of the weight of the product;- the weight of non-originating materials of heading 10.01 used does not exceed 90 % of the weight of the product; and- the total weight of non-originating materials of headings 10.06, 11.01 to 11.08 used does not exceed 10 % of the weight of the product. |
| 19.03 | CC, provided that the total weight of non-originating materials of headings 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product. |
| 19.04 | CC, provided that:- the weight of non-originating materials of Chapter 4 used does not exceed 10 % of the weight of the product;- the total weight of non-originating materials of headings 10.01 10.03, 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product. |
| 19.05 | CTH, provided that:- the weight of non-originating materials of Chapter 4 used does not exceed 10 % of the weight of the product;- the total weight of non-originating materials of headings 10.03, 10.06, 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product. |
| Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants |
| 20.01 | CC |
| 20.02-20.03 | Production in which all the materials of Chapter 7 used are wholly obtained. |
| 20.04-20.08 | CTH, provided that beans (*Vigna* spp., *Phaseolus* spp.), peas (*Pisum sativum*), pineapples, oranges, potatoes and asparagus used are wholly obtained. |
| 20.09 | CTH, provided that pineapples, oranges, tomatoes, apples and grapes used are wholly obtained. |
| Chapter 21 | Miscellaneous edible preparations |
| 21.01 | CC, provided that:- the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product;- the weight of non-originating materials of heading 10.03 used does not exceed 10 % of the weight of the product; and- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product. |
| 2102.10-2103.10 | CTH |
| 2103.20 | CC except from headings 07.02 and 20.02. |
| 2103.30 | CTSH; however, non-originating mustard flour may be used. |
| 2103.90 | CTSH |
| 21.04 | CTH |
| 21.05 | CTH, provided that:- the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product. |
| 21.06 | CTH, provided that:- the materials of Konnyaku of subheading 1212.99 used are wholly obtained;- the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product;- the weight of non-originating materials of heading 10.01 used does not exceed 30 % of the weight of the product;- the weight of non-originating materials of heading 10.03 used does not exceed 10 % of the weight of the product;- the weight of non-originating materials of heading 10.06 used does not exceed 10 % of the weight of the product; and- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product. |
| Chapter 22 | Beverages, spirits and vinegar |
| 22.01 | CTH |
| 22.02 | CTH, provided that:- the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product. |
| 22.03-22.08 | CTH except from headings 22.07 and 22.08, provided that:- all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained;- the weight of non-originating materials of Chapter 4 used does not exceed 40 % of the weight of the product; and- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product. |
| 22.09 | CTH except from headings 22.07 and 22.08, provided that all the materials of heading 10.06 and subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained. |
| Chapter 23 | Residues and waste from the food industries; prepared animal fodder |
| 23.01 | CTH |
| 23.02-23.03 | CTH, provided that the weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product. |
| 23.04-23.08 | CTH |
| 23.09 | CTH, provided that:- all the materials of Chapters 2 and 3 used are wholly obtained;- the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product;- the total weight of non-originating materials of Chapters 10 and 11 and headings 23.02 and 23.03 used does not exceed 10 % of the weight of the product; and- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product. |
| Chapter 24 | Tobacco and manufactured tobacco substitutes |
| 24.01 | CC |
| 2402.10 | CTH, provided that the weight of non-originating materials of Chapter 24 used does not exceed 30 % of the weight of the product. |
| 2402.20-2403.99 | CTH;MaxNOM 35 % (EXW); orRVC 70 % (FOB). |
| SECTION V | MINERAL PRODUCTSSection note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A. |
| Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement |
| 25.01 | CTH |
| 25.02-25.30 | CTH;MaxNOM 70 % (EXW); orRVC 35 % (FOB).  |
| Chapter 26 | Ores, slag and ash |
| 26.01-26.21 | CTH |
| Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes |
| 27.01-27.09 | CTH;A chemical reaction or mixing and blending is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 27.10 | CTH except from biodiesel of subheadings 3824.99 and 3826.00; orDistillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment. |
| 27.11 | CTSH; orA chemical reaction is undergone. |
| 27.12-27.15 | CTH;A chemical reaction or mixing and blending is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| SECTION VI | PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIESSection note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A. |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes |
| 28.01-28.53 | CTSH;A chemical reaction, purification, production of standard materials, or isomer separation is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 29 | Organic chemicals |
| 2901.10-2905.42 | CTSH;A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 2905.43-2905.44 | CTH except from heading 17.02 and subheading 3824.60. |
| 2905.45 | CTH; however, non-originating materials of subheading 2905.45 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 2905.49-2905.59 | CTSH;A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB).  |
| 2906.11 | CTSH |
| 2906.12-2918.13 | CTSH;A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 2918.14-2918.15 | CTSH |
| 2918.16-2922.41 | CTSH;A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 2922.42 | CTSH |
| 2922.43-2923.10 | CTSH;A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 2923.20 | CTSH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 2923.30-2924.24 | CTSH;A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 2924.25-2924.29 | CTSH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 2925.11-2938.10 | CTSH;A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 2938.90 | CTSH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 29.39 | CTSH;A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 29.40 | CTSH |
| 29.41-29.42 | CTSH;A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 30 | Pharmaceutical products |
| 30.01-30.06 | CTSH;A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 31 | Fertilisers |
| 31.01-31.04 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 31.05 |  |
| - *Sodium nitrate*- *Calcium cyanamide*- *Potassium sulphate*- *Magnesium potassium sulphate* | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| - Others | CTH and MaxNOM 50 % (EXW); or CTH and RVC 55 % (FOB); however, non-originating materials of heading 31.05 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product;MaxNOM 40 % (EXW); orRVC 65 % (FOB). |
| Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks |
| 32.01-32.05 | CTSH;A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 3206.11-3206.19 | CTH; however, non-originating materials of heading 32.06 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product;MaxNOM 40 % (EXW); orRVC 65 % (FOB). |
| 3206.20-3215.90 | CTSH;A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations |
| 3301.12-3302.10  | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 3302.90-3303.00 | CTSH;A chemical reaction, purification, mixing and blending, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 33.04 | CTSH;A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB) |
| 33.05-33.07 | CTSH;A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 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 |
| 34.01-34.07 | CTSH;A chemical reaction, purification, production of standard materials or isomer separation is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes |
| 35.01 | CTH |
| 3502.11 - 3502.19 | CTH except from headings 04.07 and 04.08. |
| 3502.20 – 3504.00 | CTH |
| 35.05 | CC except from heading 11.08. |
| 35.06-35.07 | CTSH;A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations |
| 36.01-36.06 | CTSH;A chemical reaction, production of standard materials or isomer separation is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 37 | Photographic or cinematographic goods |
| 37.01-37.07 | CTSH;A chemical reaction, production of standard materials or isomer separation is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 38 | Miscellaneous chemical products |
| 38.01-38.08 | CTSH;A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 3809.10 | CTH except from headings 11.08 and 35.05. |
| 3809.91-3822.00 | CTSH;A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 38.23 | CTSH |
| 3824.10-3824.50 | CTSH;A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 3824.60 | CTH except from heading 17.02 and subheadings 2905.43 and 2905.44. |
| 3824.71-3824.91 | CTSH;A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 3824.99 |  |
| - Biodiesel | Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment. |
| - Others | CTSH;A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 38.25 | CTSH;A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 38.26 | Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment. |
| SECTION VII | PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOFSection note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A. |
| Chapter 39 | Plastics and articles thereof |
| 39.01-39.03 | CTSH;A chemical reaction is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 39.04-39.06 | CTSH;A chemical reaction or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 39.07-39.08 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 39.09-39.10 | CTSH;A chemical reaction or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 39.11 | CTSH;A chemical reaction is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 39.12-39.15 | CTSH;A chemical reaction or biotechnological processing is undergone;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 39.16-39.26 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 40 | Rubber and articles thereof |
| 40.01 – 40.11 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 4012.11-4012.19 | CTSH;Retreading of used tyres;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 4012.20-4017.00 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| SECTION VIII | RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLE OF ANIMAL GUT(OTHER THAN SILK-WORM GUT) |
| Chapter 41 | Raw hides and skins (other than furskins) and leather |
| 41.01-41.03 | CC |
| 4104.11- 4104.19 | CTH |
| 4104.41-4104.49 | CTSH except from subheadings 4104.41 to 4104.49. |
| 4105.10 | CTH |
| 4105.30 | CTSH |
| 4106.21 | CTH |
| 4106.22 | CTSH |
| 4106.31 | CTH |
| 4106.32 | CTSH |
| 4106.40 |  |
| - A product in the wet state: | CTH |
| - A product in the dry state: | CTH; orProduction from non-originating materials in the wet state. |
| 4106.91 | CTH |
| 4106.92 | CTSH |
| 41.07-41.13 | CTH; however, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92 may be used, provided that a re‑tanning operation of the tanned or crust hides and skins in the dry state takes place. |
| 41.14-41.15 | CTH |
| 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 | CC;CTH and MaxNOM45 % (EXW); orCTH and RVC60 % (FOB). |
| Chapter 43 | Furskins and artificial fur; manufactures thereof |
| 43.01 | CC |
| 43.02-43.04 | CTH |
| SECTION IX | WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK |
| Chapter 44 | Wood and articles of wood; wood charcoal |
| 44.01-44.21 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 45 | Cork and articles of cork |
| 45.01-45.04 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork |
| 4601.21-4601.22 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 4601.29 | CC except from Chapter 14. |
| 4601.92-4601.93 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 4601.94 | CC except from Chapter 14. |
| 4601.99-4602.12 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 4602.19 | CC except from Chapter 14. |
| 4602.90 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 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 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard |
| 48.01-48.23 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans |
| 49.01-49.11 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| SECTION XI | TEXTILES AND TEXTILE ARTICLESSection note: For definitions of terms used for and tolerances applicable to certain products made of textile materials, see Notes 6, 7 and 8 of Annex 3‑A. |
| Chapter 50 | Silk |
| 50.01 | CTH |
| 50.02 | CTH except from heading 50.01. |
| 50.03 |  |
| - Carded or combed: | Carding or combing of silk waste. |
| - Others: | CTH |
| 50.04-50.05 | Spinning of natural fibres;Extrusion of man-made continuous filament combined with spinning;Extrusion of man-made continuous filament combined with twisting; orTwisting combined with any mechanical operation. |
| 50.06 |  |
| - Silk yarn and yarn spun from silk waste: | Spinning of natural fibres;Extrusion of man-made continuous filament combined with spinning;Extrusion of man-made continuous filament combined with twisting; orTwisting combined with any mechanical operation. |
| - Silk-worm gut: | CTH |
| 50.07 | Spinning of natural or man-made staple fibres combined with weaving;Extrusion of man-made filament yarn combined with weaving;Twisting or any mechanical operation combined with weaving;Weaving combined with dyeing;Yarn dyeing combined with weaving;Weaving combined with printing; orPrinting (as standalone operation). |
| Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric |
| 51.01-51.05 | CTH |
| 51.06-51.10 | Spinning of natural fibres;Extrusion of man-made fibres combined with spinning; orTwisting combined with any mechanical operation. |
| 51.11-51.13 | Spinning of natural or man-made staple fibres combined with weaving;Extrusion of man-made filament yarn combined with weaving;Weaving combined with dyeing;Yarn dyeing combined with weaving;Weaving combined with printing; orPrinting (as standalone operation). |
| Chapter 52 | Cotton |
| 52.01-52.03 | CTH |
| 52.04-52.07 | Spinning of natural fibres;Extrusion of man-made fibres combined with spinning; orTwisting combined with any mechanical operation. |
| 52.08-52.12 | Spinning of natural or man-made staple fibres combined with weaving;Extrusion of man-made filament yarn combined with weaving;Twisting or any mechanical operation combined with weaving;Weaving combined with dyeing or with coating or with laminating;Yarn dyeing combined with weaving;Weaving combined with printing; orPrinting (as standalone operation). |
| Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn |
| 53.01-53.05 | CTH |
| 53.06-53.08 | Spinning of natural fibres;Extrusion of man-made fibres combined with spinning; orTwisting combined with any mechanical operation. |
| 53.09-53.11 | Spinning of natural or man-made staple fibres combined with weaving;Extrusion of man-made filament yarn combined with weaving;Weaving combined with dyeing or with coating or with laminating:Yarn dyeing combined with weaving:Weaving combined with printing; orPrinting (as standalone operation). |
| Chapter 54 | Man-made filaments; strip and the like of man-made textile materials |
| 54.01-54.06 | Spinning of natural fibres;Extrusion of man-made fibres combined with spinning; orTwisting combined with any mechanical operation. |
| 54.07-54.08 | Spinning of natural or man-made staple fibres combined with weaving;Extrusion of man-made filament yarn combined with weaving;Yarn dyeing combined with weaving;Weaving combined with dyeing or with coating or with laminating;Twisting or any mechanical operation combined with weaving;Weaving combined with printing; orPrinting (as standalone operation). |
| Chapter 55 | Man-made staple fibres |
| 55.01-55.07 | Extrusion of man-made fibres. |
| 55.08-55.11 | Spinning of natural fibres;Extrusion of man-made fibres combined with spinning; orTwisting combined with any mechanical operation. |
| 55.12-55.16 | Spinning of natural or man-made staple fibres combined with weaving;Extrusion of man-made filament yarn combined with weaving;Twisting or any mechanical operation combined with weaving;Weaving combined with dyeing or with coating or with laminating;Yarn dyeing combined with weaving;Weaving combined with printing; orPrinting (as standalone operation). |
| Chapter 56 | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof |
| 56.01 | Spinning of natural fibres;Extrusion of man-made fibres combined with spinning;Flocking combined with dyeing or with printing; orCoating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink‑resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 56.02 |  |
| - Needleloom Felt: | Extrusion of man-made fibres combined with fabric formation; however:– non-originating polypropylene filament of heading 54.02;– non-originating polypropylene fibres of heading 55.03 or 55.06; or– non-originating 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 % of the EXW or 35 % of the FOB of the product; orNon-woven fabric formation alone in the case of felt made from natural fibres. |
| - Others: | Extrusion of man-made fibres combined with fabric formation; orNon-woven fabric formation alone in the case of other felt made from natural fibres. |
| 5603.11-5603.14 | Production from- directionally or randomly oriented filaments; or- substances or polymers of natural or man-made origin;followed in both cases by bonding into a nonwoven. |
| 5603.91-5603.94 | Production from- directionally or randomly oriented staple fibres; or- chopped yarns, of natural or man-made origin;followed in both cases by bonding into a nonwoven. |
| 5604.10 | Production from rubber thread or cord, not textile covered. |
| 5604.90 | Spinning of natural fibres;Extrusion of man-made fibres combined with spinning; orTwisting combined with any mechanical operation. |
| 56.05 | Spinning of natural or man-made staple fibres;Extrusion of man-made fibres combined with spinning; orTwisting combined with any mechanical operation. |
| 56.06 | Extrusion of man-made fibres combined with spinning;Twisting combined with gimping;Spinning of natural or man-made staple fibres; orFlocking combined with dyeing. |
| 56.07-56.09 | Spinning of natural fibres; orExtrusion of man-made fibres combined with spinning. |
| Chapter 57 | Carpets and other textile floor coveringsChapter 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 combined with weaving or with tufting;Extrusion of man-made filament yarn combined with weaving or with tufting;Production from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn;Tufting combined with dyeing or with printing;Flocking combined with dyeing or with printing; orExtrusion of man-made fibres combined with nonwoven techniques including needle punching. |
| Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery |
| 58.01-58.04 | Spinning of natural or man-made staple fibres combined with weaving or with tufting;Extrusion of man-made filament yarn combined with weaving or with tufting;Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;Tufting combined with dyeing or with printing;Flocking combined with dyeing or with printing;Yarn dyeing combined with weaving;Weaving combined with printing; orPrinting (as standalone operation). |
| 58.05 | CTH |
| 58.06-58.09 | Spinning of natural or man-made staple fibres combined with weaving or with tufting;Extrusion of man-made filament yarn combined with weaving or with tufting;Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;Tufting combined with dyeing or with printing;Flocking combined with dyeing or with printing;Yarn dyeing combined with weaving;Weaving combined with printing; orPrinting (as standalone operation). |
| 58.10 | Embroidering in which the value of non-originating materials of any heading, except that of the product, used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 58.11 | Spinning of natural or man-made staple fibres combined with weaving or with tufting;Extrusion of man-made filament yarn combined with weaving or with tufting;Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;Tufting combined with dyeing or with printing;Flocking combined with dyeing or with printing;Yarn dyeing combined with weaving;Weaving combined with printing; orPrinting (as standalone operation). |
| Chapter 59 | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use |
| 59.01 | Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; orFlocking combined with dyeing or with printing. |
| 59.02 |  |
| - Containing not more than 90 % by weight of textile materials: | Weaving |
| - Others: | Extrusion of man-made fibres combined with weaving. |
| 59.03 | Weaving combined with impregnating or with coating or with covering or with laminating or with metalising;Weaving combined with printing; orPrinting (as standalone operation). |
| 59.04 | Weaving combined with dyeing or with coating or with laminating or with metalising. |
| 59.05 |  |
| - Impregnated, coated, covered or laminated with rubber, plastics or other materials: | Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalising. |
| - Others: | Spinning of natural or man-made staple fibres combined with weaving;Extrusion of man-made filament yarn combined with weaving;Weaving, knitting or nonwoven fabric formation combined with dyeing or with coating or with laminating;Weaving combined with printing; orPrinting (as standalone operation). |
| 59.06 |  |
| - Knitted or crocheted fabrics: | Spinning of natural or man-made staple fibres combined with knitting or with crocheting;Extrusion of man-made filament yarn combined with knitting or with crocheting;Knitting or crocheting combined with rubberising; orRubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials: | Extrusion of man-made fibres combined with weaving. |
| - Others: | Weaving, knitting or nonwoven process combined with dyeing or with coating or with rubberising;Yarn dyeing combined with weaving, knitting or nonwoven process; orRubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 59.07 | Weaving, knitting or nonwoven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering;Flocking combined with dyeing or with printing; orPrinting (as standalone operation). |
| 59.08 |  |
| - Incandescent gas mantles, impregnated: | Production from tubular knitted or crocheted gas-mantle fabric. |
| - Others: | CTH |
| 59.09-59.11 | Spinning of natural or of man-made staple fibres combined with weaving;Extrusion of man-made fibres combined with weaving;Weaving combined with dyeing or with coating or with laminating; orCoating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink‑resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| Chapter 60 | Knitted or crocheted fabrics |
| 60.01-60.06 | Spinning of natural or man-made staple fibres combined with knitting or with crocheting;Extrusion of man-made filament yarn combined with knitting or with crocheting;Knitting or crocheting combined with dyeing or with flocking or with coating or with laminating or with printing;Flocking combined with dyeing or with printing;Yarn dyeing combined with knitting or with crocheting; orTwisting or texturing combined with knitting or with crocheting provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 50 % of the EXW or 45 % of the FOB 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 combined with making-up including cutting of fabric. |
| - Others: | Spinning of natural or man-made staple fibres combined with knitting or with crocheting;Extrusion of man-made filament yarn combined with knitting or with crocheting; orKnitting and making-up in one operation. |
| Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted |
| 62.01  | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.02 |  |
| - Embroidered: | Weaving combined with making-up including cutting of fabric; orProduction from unembroidered fabric, provided that the value of non‑originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product. |
| - Others: | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.03 | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.04 |  |
| - Embroidered: | Weaving combined with making-up including cutting of fabric; orProduction from unembroidered fabric, provided that the value of non‑originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product. |
| - Others:  | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.05 | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.06 |  |
| - Embroidered: | Weaving combined with making-up including cutting of fabric; orProduction from unembroidered fabric, provided that the value of non‑originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product. |
| - Others: | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.07-62.08 | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.09 |  |
| - Embroidered: | Weaving combined with making-up including cutting of fabric; orProduction from unembroidered fabric, provided that the value of non‑originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product. |
| - Others: | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.10 |  |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester: | Weaving combined with making-up including cutting of fabric; orCoating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product. |
| - Others: | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.11 |  |
| - Women's or girls' garments, embroidered: | Weaving combined with making-up including cutting of fabric; orProduction from unembroidered fabric, provided that the value of non‑originating unembroidered fabric used does not exceed 40 % of the EWX or 35 % of the FOB of the product. |
| - Others: | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.12 |  |
| - Knitted or crocheted 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 combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| - Others: | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.13-62.14 |  |
| - Embroidered | Weaving combined with making-up including cutting of fabric;Production from unembroidered fabric, provided that the value of non‑originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| - Others: | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.15 | Weaving combined with making-up including cutting of fabric; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.16 |  |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester: | Weaving combined with making-up including cutting of fabric; orCoating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product. |
| - Others: | Weaving combined with making-up including cutting of fabric: orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.17 |  |
| - Embroidered: | Weaving combined with making-up including cutting of fabric;Production from unembroidered fabric, provided that the value of non‑originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product; orMaking-up including cutting of fabric preceded by printing (as standalone operation). |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester: | Weaving combined with making-up including cutting of fabric; orCoating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product. |
| - Interlinings for collars and cuffs, cut out: | CTH, provided that the value of all the non-originating materials used does not exceed 40 % of the EXW or 35 % of the FOB of the product. |
| - Others: | Weaving combined with making-up including cutting of fabric. |
| Chapter 63 | Other made up textile articles; sets; worn clothing and worn textile articles; rags |
| 63.01-63.04 |  |
| - Of felt, of nonwovens: | Nonwoven Fabric formation combined with making-up including cutting of fabric. |
| - Others:-- Embroidered: | Weaving or knitting or crocheting combined with making-up including cutting of fabric; orProduction from unembroidered fabric (other than knitted or crocheted), provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product. |
| -- Others: | Weaving, knitting or crocheting combined with making-up including cutting of fabric. |
| 63.05 | Extrusion of man-made fibres or spinning of natural or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric. |
| 63.06 |  |
| - Of nonwovens: | Nonwoven fabric formation combined with making-up including cutting of fabric. |
| - Others: | Weaving combined with making-up including cutting of fabric. |
| 63.07 | MaxNOM 40 % (EXW); orRVC 65 % (FOB). |
| 63.08 | Each item in the set must satisfy the rule which would apply to it if it were not included in the set; however, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW or FOB of the set. |
| 63.09-63.10 | CTH |
| 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 |
| 64.01-64.06 | CC;CTH except from headings 64.01 to 64.05 and from assemblies of uppers affixed to inner soles of subheading 6406.90 and MaxNOM 50 % (EXW); orCTH except from headings 64.01 to 64.05 and from assemblies of uppers affixed to inner soles of subheading 6406.90 and RVC 55 % (FOB). |
| Chapter 65 | Headgear and parts thereof |
| 65.01-65.07 | CTH |
| Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof |
| 66.01-66.03 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair |
| 67.01-67.04 | CTH |
| 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 |
| 68.01-68.15 | CTH;MaxNOM 70 % (EXW); orRVC 35 % (FOB). |
| Chapter 69 | Ceramic products |
| 69.01-69.14 | CTH |
| Chapter 70 | Glass and glassware |
| 70.01-70.05 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 70.06 |  |
| - Coated glass-plate substrates: | CTH; orProduction from non-coated glass-plate substrate of heading 70.06. |
| - Others: | CTH except from headings 70.02 to 70.05. |
| 70.07[[2]](#footnote-2) -70.09 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 70.10 |  |
| - Glass and glass wear, container made of glass: | CTH; however, non-originating materials of heading 70.10 may be used, provided that their total value does not exceed 15 % of the EXW or the FOB of the product. |
| - Others: | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 70.11 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 70.13 | CTH; however, non-originating materials of heading 70.13 may be used provided that their total value does not exceed 15 % of the EXW or the FOB of the product. |
| 70.14-70.17 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 7018.10 | CTH |
| 7018.20 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 7018.90 | CTH |
| 70.19-70.20 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 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 | CC |
| 71.02-71.04 | CTSH |
| 71.05 | CTH |
| 71.06 |  |
| - Unwrought: | CTH except from headings 71.06, 71.08 and 71.10;Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; orFusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification. |
| -Semi-manufactured or in powder form: | Production from unwrought precious metals. |
| 71.07 |  |
| - Metals clad with precious metals, semi-manufactured: | Production from metals clad with precious metals, unwrought. |
| - Others: | CTH |
| 71.08 |  |
| – Unwrought: | CTH except from headings 71.06, 71.08 and 71.10;Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; orFusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification. |
| - Semi-manufactured or in powder form: | Production from unwrought precious metals. |
| 71.09 |  |
| - Metals clad with precious metals, semi-manufactured: | Production from metals clad with precious metals, unwrought. |
| - Others: | CTH |
| 71.10 |  |
| – Unwrought: | CTH except from headings 71.06, 71.08 and 71.10;Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; orFusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification. |
| - Semi-manufactured or in powder form: | Production from unwrought precious metals. |
| 71.11 |  |
| - Metals clad with precious metals, semi-manufactured: | Production from metals clad with precious metals, unwrought. |
| - Others: | CTH |
| 71.12 | CTH |
| 71.13-71.17 | CTH except from headings 71.13 to 71.17;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 71.18 | CTH |
| SECTION XV | BASE METALS AND ARTICLES OF BASE METAL |
| Chapter 72 | Iron and steel |
| 72.01-72.06 | CTH |
| 72.07 | CTH except from heading 72.06. |
| 72.08-72.17 | CTH except from headings 72.08 to 72.17. |
| 7218.10 | CTH |
| 7218.91-7218.99 | CTH except from heading 72.06. |
| 72.19-72.23 | CTH except from headings 72.19 to 72.23. |
| 7224.10 | CTH |
| 7224.90 | CTH except from heading 72.06. |
| 72.25-72.29 | CTH except from headings 72.25 to 72.29. |
| Chapter 73 | Articles of iron or steel |
| 7301.10 | CC except from headings 72.08 to 72.17. |
| 7301.20 | CTH |
| 73.02 | CC except from headings 72.08 to 72.17. |
| 73.03 | CTH |
| 73.04-73.06 | CC except from headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29. |
| 73.07 |  |
| - Tube or pipe fittings of stainless steel: | CTH except from forged blanks of heading 72.07; however, non‑originating forged blanks of heading 72.07 may be used provided that their value does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others: | CTH |
| 73.08 | CTH except from subheading 7301.20;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 7309.00-7315.19 | CTH |
| 7315.20 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 7315.81-7319.90 | CTH |
| 7320.10 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 7320.20-7326.90 | CTH |
| Chapter 74 | Copper and articles thereof |
| 74.01-74.02 | CTH |
| 74.03 | CTSH |
| 74.04-74.19 | CTH |
| Chapter 75 | Nickel and articles thereof |
| 75.01-75.04 | CTSH |
| 75.05-75.08 | CTH |
| Chapter 76 | Aluminium and articles thereof |
| 76.01 | CTSH |
| 76.02-76.06 | CTH and MaxNOM 50 % (EXW); orCTH and RVC 55 % (FOB). |
| 76.07 | CTH except from heading 76.06. |
| 7608.10-7616.91 | CTH and MaxNOM 50 % (EXW); orCTH and RVC 55 % (FOB). |
| 7616.99 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 78 | Lead and articles thereof |
| 7801.10 | CTSH |
| 7801.91-7801.99 | CTH except from heading 78.02. |
| 78.02-78.04 | CTH |
| 78.06 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 79 | Zinc and articles thereof |
| 79.01-79.07 | CTH |
| Chapter 80  | Tin and articles thereof |
| 80.01-80.07 | CTH |
| Chapter 81 | Other base metals; cermets; articles thereof |
| 81.01-81.13 | CTSH; orProduction from non-originating materials of any heading by the use of refining, smelting or thermal metal forming. |
| Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal |
| 8201.10-8205.70 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 8205.90 | CTH; however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW or the FOB of the set. |
| 82.06 | CTH except from headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW or the FOB of the set. |
| 82.07-82.15 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 83 | Miscellaneous articles of base metal |
| 83.01-83.11 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 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 |
| 84.01-84.06 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 84.07-84.08[[3]](#footnote-3) | MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 84.09-84.24 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 84.25-84.30 | CTH except from heading 84.31;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 84.31-84.43 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 84.44-84.47 | CTH except from heading 84.48;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 84.48-84.55 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 84.56-84.65 | CTH except from heading 84.66;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 84.66-84.68 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 84.70-84.72 | CTH except from heading 84.73;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 84.73-84.87 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 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 | CTH except from heading 85.03;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 85.03-85.18 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 85.19-85.21 | CTH except from heading 85.22;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 85.22-85.23 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 85.25-85.28 | CTH except from heading 85.29;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 85.29-85.34 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 85.35-85.37 | CTH except from heading 85.38;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 85.38-85.39 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 8540.11-8540.12 | CTSH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 8540.20-8540.99 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 8541.10-8541.60 | CTSH;Non-originating materials used undergo a diffusion;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 8541.90 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 8542.31-8542.39 | CTSH;Non-originating materials used undergo a diffusion;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 8542.90-8543.90 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 8544.11-8544.60 | CTH except from headings 74.08, 74.13, 76.05 and 76.14;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 8544.70 | CTH except from headings 70.02 and 90.01;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 85.45-85.48 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 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 |
| 86.01-86.09 | CTH except from heading 86.07;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof |
| 87.01 -87.07[[4]](#footnote-4) | MaxNOM 45 % (EXW); orRVC 60 % (FOB). |
| 87.08[[5]](#footnote-5) | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 87.09-87.11 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 87.12 | MaxNOM 45 % (EXW); orRVC 60 % (FOB). |
| 87.13-87.16 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 88 | Aircraft, spacecraft, and parts thereof |
| 88.01-88.05 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 89 | Ships, boats and floating structures |
| 89.01-89.08 | CTH except from hull(s) of heading 89.06;MaxNOM 40 % (EXW); orRVC 65 % (FOB). |
| 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 |
| 9001.10-9001.40 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 9001.50 | CTH;Production in which one of the following operations is made:- surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; or- coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 9001.90-9033.00 | CTH except from heading 96.20;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 91 | Clocks and watches and parts thereof |
| 9101.11-9113.20 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 9113.90 | CTH |
| 91.14 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 92 | Musical instruments; parts and accessories of such articles |
| 92.01-92.09 | MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| SECTION XIX | ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF |
| Chapter 93 | Arms and ammunition; parts and accessories thereof |
| 93.01-93.07 | MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 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 |
| 9401.10-9401.80 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 9401.90 | CC |
| 94.02-94.06 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 95 | Toys, games and sports requisites; parts and accessories thereof |
| 95.03-95.05 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 95.06 |  |
| - Golf clubs and parts thereof: | CTH; however non-originating roughly-shaped blocks for making golf-club heads may be used. |
| - Others: | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 95.07-95.08 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| Chapter 96 | Miscellaneous manufactured articles |
| 96.01 | CC |
| 96.02-96.04 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| 96.05 | Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW or the FOB of the set. |
| 96.06-96.20 | CTH;MaxNOM 50 % (EXW); orRVC 55 % (FOB). |
| SECTION XXI | WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES |
| Chapter 97 | Works of art, collectors' pieces and antiques |
| 97.01-97.06 | CTH |

Appendix 3-B-1

Provisions related to certain vehicles and parts of vehicles

SECTION 1

Supplier's declarations

Where a supplier in Japan provides a producer in Japan of the products of headings 84.07 and 84.08 and headings 87.01 to 87.08 with the information necessary to determine the originating status of the products, a supplier's declaration may be provided by the supplier.

SECTION 2

Interim threshold of product specific rules of origin for vehicles and parts of vehicles

1. For the purpose of this Section, "year" means, with respect to the first year, the twelve-month period from the date of entry into force of this Agreement, and with respect to each subsequent year, the twelve-month period after the end of the previous year.

2. For vehicles of heading 87.03, each Party shall apply the following rule:

|  |  |  |
| --- | --- | --- |
| Form the first year until the end of the third year | From the fourth year until the end of the sixth year | From the beginning of the seventh year |
| MaxNOM 55 % (EXW) or;RVC 50 % (FOB) | MaxNOM 50 % (EXW) or;RVC 55 % (FOB) | MaxNOM 45 % (EXW) or;RVC 60 % (FOB) |

3. The interim threshold set out in the tables of subparagraphs (a) to (c) applies to products directly exported from a Party to the other Party and does not apply to products incorporated into a complete vehicle as materials in the exporting Party:

(a) For parts of vehicles of headings 84.07 and 84.08, each Party shall apply the following rule:

|  |  |
| --- | --- |
| From the first year until the end of the third year | From the beginning of the fourth year |
| MaxNOM 60 % (EXW); orRVC 45 % (FOB) | MaxNOM 50 % (EXW); orRVC 55 % (FOB) |

(b) For parts of vehicles of headings 87.06 and 87.07, each Party shall apply the following rule:

|  |  |
| --- | --- |
| From the first year until the end of the fifth year | From the beginning of sixth year |
| MaxNOM 55 % (EXW); orRVC 50 % (FOB) | MaxNOM 45 % (EXW); orRVC 60 % (FOB) |

(c) For parts of vehicles of heading 87.08, each Party shall apply the following rule:

|  |  |
| --- | --- |
| From the first year until the end of the third year | From the beginning of the fourth year |
| MaxNOM 60 % (EXW) or CTH; orRVC 45 % (FOB) or CTH | MaxNOM 50 % (EXW) or CTH; orRVC 55 % (FOB) or CTH |

SECTION 3

Application of the product specific rules of origin for certain motor vehicles through production processes related to certain parts

1. For the purpose of satisfying the product specific rule of origin of Column 2 in Annex 3-B applicable to motor vehicles of subheadings 8703.21 to 8703.90, a material listed in Column (i) in the table below used in the production of those motor vehicles shall be considered originating in a Party if:

(a) it meets the product specific rule of origin of Column 2 in Annex 3-B applicable to that material; or

(b) the production process related to that material, as laid down in Column (ii) in the table below, is carried out in a Party.

Table

|  |  |
| --- | --- |
| Column (i)Harmonized System Classification (2017) including specific description[[6]](#footnote-6)1  | Column (ii)Related production process |
| 7007.11 | Tempering of a non-originating material provided that non‑originating materials of heading 70.07 are not used. |
| 7007.21 | Tempering or laminating of a non-originating material provided that non-originating materials of heading 70.07 are not used. |

|  |  |
| --- | --- |
| Column (i)Harmonized System Classification (2017) including specific description[[7]](#footnote-7)1  | Column (ii)Related production process |
| 8707.10- Bodies in white[[8]](#footnote-8)2 in steel, for the motor vehicles of subheadings 8703.21 to 8703.90 | Production from non-originating semi-finished steel products of headings 72.07, 72.18 and 72.24.[[9]](#footnote-9)3 |

|  |  |
| --- | --- |
| Column (i)Harmonized System Classification (2017) including specific description[[10]](#footnote-10)1  | Column (ii)Related production process |
| 8708.10- Bumpers (not including parts thereof) | All non-originating polymer and flat-rolled products used shall be moulded or stamped. |
| 8708.29- Body stampings (not including parts thereof)- Door assemblies (not including parts thereof) | All non-originating materials shall be moulded or stamped.All non-originating materials used to produce door skin or insole panel shall be moulded or stamped; andall non-originating door parts used shall be assembled; andnon-originating materials of heading 87.08 shall not be used. |
| 8708.50- Drive-axles with differential, whether or not provided with other transmission components | Drive shaft and differential gears are produced from non‑originating flat-rolled metal; andnon-originating materials of heading 87.08 shall not be used. |
| - Non-driving axles (not including parts thereof) | Non-driving axles are produced from non-originating flat-rolled metal; andnon-originating materials of heading 87.08 shall not be used. |

2. The application of paragraph is without prejudice to the application of the provisions of Section A of Chapter 3 and Annex 3-A.

SECTION 4

Review of and consultations on the implementation of Section 3

1. After seven years from the entry into force of this Agreement, the Parties shall, on request of either Party on the basis of available information, jointly review the implementation of Section 3.

2. After the initiation of the review provided for in paragraph 1, a Party may request consultations with the other Party, provided that, based on facts and not merely on allegation, conjecture or remote possibility, there is evidence:

(a) that imports of the products of subheadings 8703.21 to 8703.90 from the requested Party into the requesting Party have, by application of Section 3, significantly increased in absolute terms or relative to domestic production, or

(b) of changes in patterns of sourcing after the entry into force of this Agreement which have had a negative effect on competition for domestic producers of directly competitive products in the requesting Party.

3. The Parties shall consult with a view to establishing the accuracy of the facts and identifying appropriate measures relating to the implementation of Section 3. Such measures shall not result in an expansion of the application of Section 3.

4. For greater certainty, in case of disagreement between the Parties on the application of this Section, a Party may have recourse to dispute settlement under Chapter 21.

SECTION 5

Relation with third countries

The Parties may decide that some or all materials of headings 84.07, 85.44 and 87.08 of the Harmonized System originating in a third country used in the production in a Party of a product of heading 87.03 of the Harmonized System are considered as originating materials under this Agreement, provided that:

(a) each Party has a trade agreement in force that forms a free-trade area with that third country, within the meaning of Article XXIV of GATT 1994;

(b) an arrangement is in force between the Party and that third country on adequate administrative cooperation ensuring full implementation of this Section and that Party notifies the other Party of the arrangement; and

(c) the Parties agree on any other applicable conditions.

ANNEX 3-C

INFORMATION REFERRED TO IN ARTICLE 3.5

The information referred to in paragraph 4 of Article 3.5 shall be limited to the following elements:

(a) description and HS tariff classification number of the product supplied and of the non‑originating materials used in its production;

(b) if value methods are applied in accordance with Annex 3-B, the value per unit and the total value of the product supplied and of the non-originating materials used in its production;

(c) if specific production processes are required in accordance with Annex 3-B, a description of the production carried out on the non-originating materials used; and

(d) a statement by the supplier that the elements of information referred to in paragraphs (a) to (c) are accurate and complete, the date on which the statement is provided, and printed name and address of the supplier.

ANNEX 3-D

TEXT OF THE STATEMENT ON ORIGIN

A statement on origin shall be made out using the text set out below in one of the following linguistic versions and in accordance with the laws and regulations of the exporting Party. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Japanese version

（期間：……………から……………まで（注１））

この文書の対象となる産品の輸出者（輸出者参照番号………（注２））は、別段の明示をする場合を除くほか、当該産品の原産地………が特恵に係る原産地であることを申告する。（注３）

（使用された原産性の基準（注４））

………………………………………………………………………………………...

（場所及び日付）（注５）

………………………………………………………………………………………..

（輸出者の氏名又は名称（活字体で））

………………………………………………………………………………………..

Bulgarian version

Spanish version

Czech version

Danish version

German version

Estonian version

Greek version

English version

(Period: from…………… to …………(1) )

The exporter of the products covered by this document (Exporter Reference No ……... (2)) declares that, except where otherwise clearly indicated, these products are of ...………preferential origin (3).

(Origin criteria used(4))

…………………………………………………………….............................................

(Place and date(5))

...……………………………………………………………………..............................

(Printed name of the exporter)

...……………………………………………………………………..............................

French version

Croatian version

Italian version

Latvian version

Lithuanian version

Hungarian version

Maltese version

Dutch version

Polish version

Portuguese version

Romanian version

Slovak version

Slovenian version

Finnish version

Swedish version

(…)

(1) If the statement on origin is completed for multiple shipments of identical originating products within the meaning of subparagraph 5(b) of Article 3.17, indicate the period for which the statement on origin will apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. Where a period is not applicable, the field can be left blank.

(2) Indicate the reference number through which the exporter is identified. For the European Union exporter, this will be the number assigned in accordance with the laws and regulations of the European Union. For the Japanese exporter, this will be the Japan Corporate Number. Where the exporter has not been assigned a number, this field may be left blank.

(3) Indicate the origin of the product; the European Union or Japan.

(4) Indicate, depending on the case, one or more of the following codes;

"A" for a product referred to in subparagraph 1(a) of Article 3.2;

"B" for a product referred to in subparagraph 1(b) of Article 3.2;

"C" for a product referred to in subparagraph 1(c) of Article 3.2, with the following additional information on the type of product specific requirement actually applied to the product;

"1" for a change in tariff classification rule;

"2" for a maximum value of non-originating materials or a minimum regional value content rule;

"3" for a specific production process rule; or

"4" in case of application of the provisions of Section 3 of Appendix 3-B-1;

"D" for accumulation referred to in Article 3.5; or

"E" for tolerances referred to in Article 3.6.

(5) Place and date may be omitted if the information is contained on the document itself.

ANNEX 3-E

ON THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by Japan as originating in the European Union within the meaning of this Agreement.

2. Paragraph 1 applies provided that, by virtue of the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra, the Principality of Andorra applies to products originating in Japan the same preferential tariff treatment as the European Union applies to such products.

3. Chapter 3 applies *mutatis mutandis* for the purposes of this Annex.

ANNEX 3-F

ON THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by Japan as originating in the European Union within the meaning of this Agreement.

2. Paragraph 1 applies provided that, by virtue of Agreement on Cooperation and Customs Union between the European Community and the Republic of San Marino, done at Brussel on 16 December 1991, the Republic of San Marino applies to products originating in Japan the same preferential tariff treatment as the European Union applies to such products.

3. Chapter 3 applies *mutatis mutandis* for the purposes of this Annex.

ANNEX 6

FOOD ADDITIVES

The Parties, in furtherance of Chapter 6, recognise the importance of transparency and predictability with respect to the application and approval procedures for food additives, reaffirm and undertake the following:

1. Recognising that relevant guidelines on food additives are available on an official website, free of charge, the Parties are encouraged to make those guidelines available in English. On request of a Party, the other Party will consider translating a specific guideline in English if possible.

2. Information requirements of each Party are to be limited to what is necessary for the approval of a food additive.

3. Relevant international standards and guidelines including their scope, definitions and principles, as well as the risk assessments of the international bodies, on food additives, enzymes, processing aids or nutrients, for the approval of such food additives are to be taken into account by each Party.

4. Affirming that a Party may legitimately expect that the other Party conducts the approval procedure according to the standard processing period, each Party undertakes that:

(a) the authorisation of food additives is conducted and completed without undue delay; and

(b) the standard processing period of each procedure for the approval of a food additive is published.

5. If their respective approval procedures for food additives undergo significant changes, the Parties shall apply the procedures set out in Article 6.11.

6. Nothing in this Annex shall be construed as preventing the Parties from establishing, maintaining, amending or modifying their respective approval procedures in line with the provisions of Chapter 6.

7. A Party may apply the procedures of consultation and dispute settlement under Chapter 21 for matters under this Annex, subject to and in conformity with the relevant provisions of Chapter 6.

1. For greater certainty, if a requirement of a change in tariff classification provides for exception for a change from certain Chapters, headings or subheadings, none of the non‑originating materials of those Chapters, headings or subheadings may be used, individually or jointly. [↑](#footnote-ref-1)
2. For the products of subheadings 7007.11 and 7007.21, see also Appendix 3-B-1. [↑](#footnote-ref-2)
3. For headings 84.07 to 84.08, see also Appendix 3-B-1. [↑](#footnote-ref-3)
4. For headings 87.01 to 87.07, see also Appendix 3-B-1. [↑](#footnote-ref-4)
5. For heading 87.08, see also Appendix 3-B-1. [↑](#footnote-ref-5)
6. 1 Where a specific description of a material is included in Column (i), the related production process in Column (ii) applies only to that material. [↑](#footnote-ref-6)
7. 1 Where a specific description of a material is included in Column (i), the related production process in Column (ii) applies only to that material. [↑](#footnote-ref-7)
8. 2 For the purposes of this Section, "a bodies in white" means a body where the metal components have been joined together before painting; including assembly of:

 -- frame; and

 -- body parts; and

 excluding assembly in the frame structure of:

 -- the engine;

 -- the chassis sub-assemblies, or trim (glass, seats, upholstery, electronics, etc.); or

 -- moving parts (doors, trunk, bonnet, as well as fenders). [↑](#footnote-ref-8)
9. 3 In order to apply the related production process rule:

(a) the parts of the body in white listed below, to the extent they are constituent parts of the body in white, shall be made in steel:

- A, B and C pillars or equivalent part;

- side members or equivalent part;

- cross members or equivalent part;

- floor side rails or equivalent part;

- sides panels or equivalent part;

- roof side rails or equivalent part;

- dash board support or equivalent part;

- roof supports or equivalent part;

- rear wall or equivalent part;

- firewall or equivalent part;

- bumper beams or equivalent part; and

- floor pan or equivalent part; and

 (b) parts or combinations of parts, whichever their name, as far as they fulfil the same function as the parts listed above, shall also be made in steel. [↑](#footnote-ref-9)
10. 1 Where a specific description of a material is included in Column (i), the related production process in Column (ii) applies only to that material. [↑](#footnote-ref-10)