

CHAPTER THREE

RULES OF ORIGIN

Article 3.1: Originating Goods

Except as otherwise provided in this Chapter, a good is originating under this Agreement if:

- (a) the good satisfies one of the following conditions:
 - (i) the good is wholly obtained or produced entirely in the territory of one or both of the Parties as defined in Article 3.2;
 - (ii) the good has undergone sufficient production as defined in Article 3.3; or
 - (iii) the good is produced entirely in the territory of one or both of the Parties, exclusively from originating materials; and
- (b) the good satisfies all other applicable requirements under this Chapter.

Article 3.2: Wholly Obtained

The following goods are considered wholly obtained and therefore originating in the territory of one or both of the Parties:

- (a) mineral goods and other non-living natural resources extracted or taken from the territory of one or both of the Parties;
- (b) vegetable goods grown and harvested in the territory of one or both of the Parties;
- (c) live animals born and entirely raised in the territory of one or both of the Parties;
- (d) goods obtained from live animals referred to in subparagraph (c) in the territory of one or both of the Parties;
- (e) goods obtained from hunting, trapping, or fishing conducted within the land territory, internal waters, and the outer limit of the territorial sea of one or both of the Parties;

- (f) fish, shellfish, and other marine life taken from the sea, seabed, ocean floor, or subsoil outside the territorial seas of one or both of the Parties by a vessel registered, recorded, or listed with a Party and entitled to fly its flag;
- (g) goods produced on board a factory vessel from the fish, shellfish, or other marine life referred to in subparagraph (f), provided that the factory vessel is registered, recorded, or listed with a Party and entitled to fly its flag;
- (h) goods, other than fish, shellfish, and other marine life, taken or extracted from the seabed, ocean floor, or subsoil, outside the territory of one or both of the Parties by a Party or a person of a Party, provided that the Party or person of the Party has rights to exploit that seabed, ocean floor, or subsoil in accordance with Part XI of UNCLOS;
- (i) goods taken from outer space, provided they are obtained by a Party or a person of a Party and not processed in the territory of a non-party;
- (j) waste and scrap resulting from production conducted in the territory of one or both of the Parties;
- (k) components recovered from used goods collected in the territory of one or both of the Parties, provided that the used goods are fit only for such recovery and the components recovered therefrom have undergone a process necessary to ensure their good working condition; and
- (l) goods produced entirely in the territory of one or both of the Parties exclusively from goods referred to in subparagraphs (a) through (k), or from their derivatives, at any stage of production.

Article 3.3: Sufficient Production

1. A good is considered to have undergone sufficient production and therefore is originating when the conditions set out for that good in Annex 3-A are fulfilled entirely in the territory of one or both of the Parties and all other applicable requirements of this Chapter are satisfied.

2. Notwithstanding Annex 3-A and except for a good of Chapters 1 through 21, headings 39.01 through 39.15 or Chapters 50 through 63 of the Harmonized System, a good is considered to have undergone sufficient production and therefore is originating, provided that:

- (a) the good cannot satisfy the conditions in Annex 3-A because both the good and one or more of the non-originating materials used in the production of that good are classified in the same subheading, or heading that is not further subdivided into subheadings; and
- (b) the value of the non-originating materials classified in the same subheading, or heading that is not further subdivided into subheadings, as the good does not exceed 55 percent of the transaction value or ex-works price of the good.

Article 3.4: Value Test

1. Except as provided in paragraphs 2 and 3, where Annex 3-A specifies a value test to determine whether a good is originating, the good is originating provided that the value of non-originating materials used in the production of the good does not exceed a given percentage of the transaction value or ex-works price of the good as specified in Annex 3-A.

2. For the purposes of a good of headings 87.01 through 87.08, at the choice of an exporter or a producer of such goods, the good is originating provided that the value of non-originating materials used in the production of the good does not exceed the given percentage of either the transaction value or ex-works price of the good, or the net cost of the good.

3. Notwithstanding paragraph 2, for the purposes of a good of headings 87.01 through 87.06, at the choice of an exporter or a producer of such goods, the good is originating provided that the value of originating materials used in the production of the good is not less than a given percentage of the transaction value or ex-works price of the good.

4. For the purposes of calculating the net cost of a good under paragraph 2, the producer of the good may:

- (a) calculate the total cost incurred with respect to all goods produced by that producer, subtract any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the total cost of all those goods, and then reasonably allocate the resulting net cost of those goods to the good;
- (b) Calculate the total cost incurred with respect to all goods produced by that producer, reasonably allocate the total cost to the good, and then subtract any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and non-allowable interest costs that are included in the portion of the total cost allocated to the good; or
- (c) reasonably allocate each cost that forms part of the total cost incurred with respect to the good so that the aggregate of these costs does not include any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, or non-allowable interest costs.

5. For the purposes of calculating the net cost of a good of headings 87.01 through 87.05 under paragraph 4, the producer may average its calculation over its fiscal year using any one of the following categories, on the basis of either all motor vehicles in the category or only those motor vehicles in the category that are exported to the territory of the other Party:

- (a) the same model line of motor vehicles in the same class of vehicles produced in the same plant in the territory of a Party;
- (b) the same model line of motor vehicles produced in the same plant in the territory of a Party;
- (c) the same model line of motor vehicles produced in the territory of a Party;
- (d) the same class of motor vehicles produced in the same plant in the territory of a Party; or

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

6. For the purposes of calculating the net cost under paragraph 4 for a good of headings 87.06 through 87.08 produced in the same plant, the producer may:

(a) average its calculation,

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

(ii) over any quarter or month, provided that the good was produced during the quarter or month forming the basis for the calculation;
or

(iii) over the automotive material producer's fiscal year;

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

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

Article 3.5: Materials Used in Production

1. If a non-originating material undergoes sufficient production in the territory of one or both of the Parties, the resulting good is originating and no account shall be taken of the non-originating material contained therein when that good is used in the subsequent production of another good.

2. Except as provided in Article 3.6.2, the "value of non-originating materials", including, for the purposes of this definition, non-originating component goods and non-originating packaging materials and containers as referred to in Article 3.12 and in Annex 3-A, means:

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

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

3. Except as provided in Article 3.6.2, the “value of originating materials” means the price paid or payable for the material by the producer in the Party where the producer is located, in accordance with the Generally Accepted Accounting Principles applicable in the territory of the Party where the good is produced. If there is no price paid or payable, the “value of originating materials” will be the value as determined under paragraph 2(b).

Article 3.6: Self-Produced Materials

1. For the purposes of determining the origin of a good, a producer of a good may, at the producer’s choice, designate any self-produced material as a material to be taken into account as an originating or non-originating material, as the case may be, in determining whether the good satisfies the applicable requirements of the rules of origin.

2. The value of a self-produced material shall be:

- (a) the total cost incurred with respect to all goods produced by the producer of the good that can be reasonably allocated to that self-produced material;
or
- (b) the sum of all costs that comprise the total cost incurred with respect to that self-produced material that can be reasonably allocated to that self-produced material.

Article 3.7: Accumulation

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

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

- (a) all non-originating materials used in the production of the good undergo sufficient production as defined in Article 3.3, entirely in the territory of one or both of the Parties; and
- (b) the good satisfies all other applicable requirements of this Chapter.

3. The Parties may agree to review this Article with a view to providing for other forms of cumulation, such as cross-cumulation or pan-free-trade-agreement-cumulation for the purpose of qualifying goods as originating goods under this Agreement.

Article 3.8: *De Minimis*

1. Notwithstanding Article 3.3 and except for a good of Chapters 50 through 63 of the Harmonized System, a good is considered originating, where the value of all non-originating materials used in the production of the good, which do not undergo the applicable change in tariff classification or fulfil any other condition set out in Annex 3-A, does not exceed 10 percent of the transaction value or ex-works price of the good, provided that:

- (a) if the rule of Annex 3-A applicable to the good contains a percentage for the maximum value of non-originating materials, the value of those non-originating materials shall be included in calculating the value of non-originating materials; and
- (b) the good satisfies all other applicable requirements of this Chapter.

2. A good of Chapters 50 through 60 of the Harmonized System, that does not originate because certain non-originating yarns used in the production of the good do not fulfil the conditions set out for that good in Annex 3-A, is considered originating if the total weight of all such yarns does not exceed 10 percent of the total weight of that good.

3. A good of Chapters 61 through 63 of the Harmonized System, that does not originate because certain non-originating yarns used in the production of the component of the good that determines the tariff classification of that good do not fulfil the conditions set out for that good in Annex 3-A, is considered originating if the total weight of all such yarns in that component does not exceed 10 percent of the total weight of that component.

4. Except as provided in Annex 3-A, paragraph 1 does not apply to a non-originating material used in the production of a good provided for in Chapters 1 through 21 of the Harmonized System unless the non-originating materials are provided for in a different subheading from that of the good for which the origin is being determined under this Article.

Article 3.9: Fungible Materials and Goods

1. For the purposes of determining whether a material or good is an originating material or good, any fungible material or good shall be distinguished by:

- (a) physically separating each fungible material or good; or
- (b) using any inventory management method recognised in the Generally Accepted Accounting Principles of the Party in which the production is performed or otherwise accepted by that Party in which the production is performed.

2. Once a particular inventory management method is selected under paragraph 1, that method shall continue to be used for those fungible materials or goods throughout the fiscal year of the person that selected the inventory management method.

Article 3.10: Sets or Assortments of Goods

Except as provided in Annex 3-A, a set or assortment of goods, as referred to in General Rule 3 of the Harmonized System, is originating, if:

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

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

Article 3.11: Accessories, Spare Parts and Tools

Accessories, spare parts, and tools delivered with a good that form part of its standard accessories, spare parts, or tools are considered originating if the good originates and shall be disregarded in determining whether all the non-originating materials undergo the applicable conditions set out in Annex 3-A, provided that:

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

Article 3.12: Packaging Materials and Containers for Retail Sale

Except as provided for in Article 3.10 and in Annex 3-A, packaging materials and containers in which a good is packaged for sale shall be disregarded in determining whether all the non-originating materials undergo the applicable conditions as set out in Annex 3-A.

Article 3.13: Packing Materials and Containers for Shipment

Packing materials, containers, pallets, or similar articles, in which a good is packed for shipment is disregarded in determining the origin of that good.

Article 3.14: Indirect Materials

For the purposes of determining whether a good is originating, it is not necessary to determine the origin of indirect materials used in production, testing or inspection of that good, but which have not entered into the final composition of the good, or which have been used in the maintenance of equipment and buildings or the operation of equipment associated with the production of a good including:

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

Article 3.15: Principle of Territoriality

1. The conditions for acquiring originating status set out in Articles 3.1 through 3.20 must be fulfilled without interruption in the territory of one or both of the Parties.

2. Notwithstanding paragraph 1, an originating good exported from a Party to a non-party shall, when returned, be considered originating if it is demonstrated to the satisfaction of the customs authorities in accordance with the laws and regulations of the importing Party concerned that the returning good:

- (a) is the same as that exported; and

- (b) has not undergone any operation beyond that necessary to preserve it in good condition while in that non-party or being exported.

Article 3.16: Transit and Transshipment

An originating good that is transported through the territory of a non-party is non-originating unless it can be demonstrated that the good:

- (a) undergoes no further production or other operation in the territory of that non-party, other than unloading, splitting up of loads for transport reasons, reloading, or any other operation necessary to preserve it in good condition;
- (b) remains under the customs control while outside the territory of one or both of the Parties; and
- (c) does not enter into trade or consumption in the territory of that non-party.

Article 3.17: Application and Interpretation

For the purposes of this Chapter:

- (a) the basis for tariff classification is the Harmonized System;
- (b) if applying Article 3.3.2, the determination of whether a heading or subheading under the Harmonized System provides for both a good and the materials that are used in the production of the good is made on the basis of the nomenclature of the heading or subheading and the relevant Section or Chapter Notes, in accordance with the *General Rules for the Interpretation of the Harmonized System*;
- (c) in applying the Customs Valuation Agreement under this Chapter:
 - (i) the principles of the Customs Valuation Agreement apply to domestic transactions, with any modifications required by the circumstances, as they would apply to international transactions;

- (ii) the provisions of this Chapter take precedence over the Customs Valuation Agreement to the extent of any difference; and
- (iii) the definitions in Article 3.20 shall take precedence over the definitions in the Customs Valuation Agreement to the extent of any difference.

Article 3.18: Discussions and Modifications

1. The Parties shall discuss regularly to ensure that this Chapter is administered effectively, uniformly, and consistently with the spirit and objectives of this Agreement, and cooperate in the administration of this Chapter in accordance with Chapter Four (Origin Procedures and Trade Facilitation).

2. A Party that considers that this Chapter requires modification to take into account developments in production processes or other matters may submit a proposed modification along with supporting rationale and any studies to the other Party for consideration and any appropriate action pursuant to Article 4.14 (Rules of Origin and Customs Committee).

Article 3.19: Common Guidelines

The Parties shall discuss whether to develop common guidelines for the interpretation and application of this Chapter by the date of entry into force of this Agreement.

Article 3.20: Definitions

For the purposes of this Chapter:

Chapter, unless otherwise specified, means a chapter of the Harmonized System;

classified means the classification of a good under a particular heading or subheading of the Harmonized System;

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

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

Generally Accepted Accounting Principles means accounting principles accepted and commonly used in the territory of a Party with regard to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and preparation of financial statements. These principles may encompass guidelines for general application, as well as detailed standards, practices, and procedures;

good means merchandise, product, article, or material;

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

material means an ingredient, component, part, or other good used in the production of another good;

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

net cost of a good means the net cost that can be reasonably allocated to a good using one of the methods set out in Article 3.4.4;

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

non-originating good or **non-originating material** means a good or material, respectively, that does not qualify as originating;

originating good or **originating material** means a good or material, respectively, that qualifies as originating;

other costs means all costs recorded on the books of the producer that are not product costs or period costs, such as interest;

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

producer means a person who engages in the production of a good in the territory of a Party;

product costs means those costs associated with the production of a good and includes the value of materials, direct labour costs, and direct overhead;

production means a method of obtaining goods, including growing, mining, harvesting, fishing, raising, trapping, hunting, manufacturing, processing, assembling, or disassembling a good;

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

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

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

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

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

- (i) property insurance premiums, taxes, utilities, or repair or maintenance of sales promotion, marketing or after-sales service offices or distribution centres, if those costs are identified separately for sales promotion, marketing or after-sales service of goods on the financial statements or cost accounts of the producer; and
- (j) payments by the producer to other persons for warranty repairs;

self-produced material means a material produced by a producer of a good and used in the production of that good;

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

tariff provision means a Chapter, heading, or subheading of the Harmonized System;

territorial sea means an area of the sea extending up to a limit of 12 nautical miles from baselines determined in accordance with Part II of UNCLOS;

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

transaction value means the price actually paid or payable for a good or material with respect to a transaction of the producer of the good, adjusted in accordance with the principles of paragraphs 1, 3 and 4 of Article 8 of the Customs Valuation Agreement to include, *inter alia*, such costs as commissions, production assists, royalties, or license fees; and

transaction value or ex-works price of the good, including, for the purposes of this definition, sets or assortments of goods of Article 3.10 and of Annex 3-A, means:

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

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

Annex 3-A

Product Specific Rules

Section A – General Interpretative Notes

1. For the purposes of interpreting the rules of origin set out in this Annex:
 - (a) the specific rule, or specific set of rules, that applies to a particular heading, subheading, or group of headings or subheadings is set out immediately adjacent to that heading, subheading, or group of headings or subheadings;
 - (b) a requirement of a change in tariff classification or any other condition set out in a specific rule applies only to non-originating materials;
 - (c) reference to weight in the rules for goods provided for in Chapters 1 through 24 of the Harmonized System means dry weight unless otherwise specified in the Harmonized System;
 - (d) the expression “a change from any other heading” or “a change from any other subheading” means a change from any other heading (or subheading) of the Harmonized System, including, where applicable, any other heading (or subheading) within the group of headings (or subheadings) to which the rule is applicable;
 - (e) the expression “a change from any heading outside that group” or “a change from any subheading outside that group” means a change from any other heading (or subheading) of the Harmonized System, except from any other heading (or subheading) within the group of headings (or subheadings) to which the rule is applicable;

- (f) the expression:
- “a change from within that heading”;
 - “a change from within that subheading”;
 - “a change from within any one of these headings”;
 - “a change from within any one of these subheadings”;
 - “a change to (a good) of (a tariff provision) from within that (tariff provision)”;
 - “a change to (a good) of any one of (tariff provisions) from within that (tariff provision)”;

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

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

- (i) the change in tariff classification specified in the phrase commencing with the words “whether or not” reflects the change specified in the first rule applicable to the heading, subheading, or group of headings or subheadings;
- (ii) the only change in tariff classification permitted by the alternative rule, in addition to the change in tariff classification specified at the beginning of that rule, is the change specified in the phrase commencing with the words “whether or not”;
- (iii) unless otherwise specified, only the value of the non-originating materials referred to at the beginning of the alternative rule, and specified again in the phrase commencing with the words “provided that the value of the non-originating materials”, shall be included in calculating the value of non-originating materials; and
- (iv) the value of any non-originating materials satisfying the change of tariff classification specified in the phrase commencing with the words “whether or not” shall not be included in calculating the value of non-originating materials; and

(h) the following definitions apply:

chapter means a chapter of the Harmonized System;

heading means any four-digit number, or the first four digits of any number, used in the nomenclature of the Harmonized System;

section means a section of the Harmonized System; and

subheading means any six-digit number, or the first six digits of any number, used in the nomenclature of the Harmonized System.

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

3. Where a rule of this Annex applicable to a good contains both a required change in tariff classification and a percentage for the maximum value of non-originating materials, the *de minimis* provision of Article 3.8 permits the use of non-originating materials which do not satisfy the tariff change requirement, as long as the value of such materials does not exceed 10 percent of the transaction value or ex-works price of the good. However, the value of such non-originating materials shall be included when calculating the value of non-originating materials and under no circumstances may the percentage for the maximum value of non-originating materials as set out in the rule be exceeded through the use of the *de minimis* provision.

4. Where a rule of this Annex applicable to a good contains both a required change in tariff classification and a percentage for the maximum value of non-originating materials, and one or more of the non-originating materials used in the production of the good are classified in the same subheading or heading that is not further subdivided into subheadings, as the good itself, Article 3.3.2 may be used. Article 3.3.2 provides that, in such instances, the good shall be considered as originating, if the value of the non-originating materials classified as or with the good does not exceed 55 percent of the transaction value or ex-works price of the good. Given that the resulting good qualifies as originating in its own right, no account shall be taken of the non-originating materials contained therein when that good is used in the production of another good. In this particular instance, only the value of any other non-originating materials that are used in the production of the final good and that satisfy the required change in tariff classification set out in the rule of this Annex would need to be taken into account when calculating the value of non-originating materials for purposes of determining the origin of the final good.

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

Section B – Specific Rules of Origin

SECTION I LIVE ANIMALS; ANIMAL PRODUCTS (Chapters 1 – 5)

Chapter 1 Live Animals

01.01 – 01.06 A change from any other chapter.

Chapter 2 Meat and Edible Meat Offal

02.01 – 02.06 A change from any other chapter.

0207.11 – 0207.14 A change from any other chapter, except from fowls of the species *Gallus domesticus* (chickens) of heading 01.05.

0207.24 – 0207.60 A change from any other chapter.

02.08 A change from any other chapter.

0209.10 A change from any other chapter.

0209.90 A change from any other chapter, except from fowls of the species *Gallus domesticus* (chickens) of heading 01.05.

0210.11 – 0210.93 A change from any other chapter.

0210.99 A change to goods of fowls of the species *Gallus domesticus* (chickens) from any other chapter, except from fowls of the species *Gallus domesticus* (chickens) of heading 01.05; or

A change to any other good from any other chapter.

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

Note: *Aquaculture goods of Chapter 3 raised from non-originating seed-stock such as eggs, fry, fingerlings, or larvae in the territory of a Party shall be considered as originating in the territory of that Party.*

03.01 – 03.05 A change from any other chapter.

0306.11 – 0308.90 A change to a smoked good from a non-smoked good within that subheading or any other subheading; or

A change to any other good from any other chapter.

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

04.01 – 04.06 A change from any other chapter, except from dairy preparations of subheading 1901.90 or 2106.90.

04.07 – 04.10 A change from any other chapter.

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

05.01 – 05.02 A change from any other chapter.

05.04 A change from any other chapter, except from Chapter 1.

05.05 – 05.06 A change from any other chapter.

05.07 A change from any other chapter, except from Chapter 1 or 3.

05.08 – 05.11 A change from any other chapter.

09.05	A change from any other chapter.
0906.11 – 0906.19	A change from any other chapter.
0906.20	A change from any other subheading.
09.07 – 09.10	A change from any other chapter.
Chapter 10	Cereals
10.01 – 10.08	A change from any other chapter.
Chapter 11	Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten
11.01 – 11.04	A change from any other chapter, except from heading 10.06.
11.05 – 11.09	A change from any other chapter.
Chapter 12	Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder
12.01 – 12.14	A change from any other chapter.
Chapter 13	Lac; Gums, Resins and Other Vegetable Saps and Extracts
13.01 – 13.02	A change from any other chapter.
Chapter 14	Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included
14.01 – 14.04	A change from any other chapter.

**SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR
CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES (Chapter 15)**

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

15.01 – 15.14 A change from any other chapter.

1515.11 – 1515.19 A change from any other chapter.

1515.21 – 1515.50 A change from any other chapter, except from Chapter 12.

1515.90 A change from any other chapter.

1516.10 A change to a product obtained entirely from seal or seal products
from any other heading; or

A change to any other good from any other chapter.

1516.20 A change from any other chapter.

15.17 – 15.22 A change from any other chapter.

**SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND
VINEGAR; TOBACCO AND MANUFACTURED TOBACCO
SUBSTITUTES (Chapters 16 – 24)**

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

16.01 – 16.04 A change from any other chapter.

16.05 A change from any other chapter, except from smoked goods of
heading 03.06 through 03.08.

Chapter 17 Sugars and Sugar Confectionery

17.01 – 17.03 A change from any other chapter.

17.04 A change from any other heading.

Chapter 18 Cocoa and Cocoa Preparations

18.01 – 18.02 A change from any other chapter.

18.03 – 18.05 A change from any other heading.

1806.10 – 1806.90 A change from any other subheading.

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

1901.10 A change to dairy preparations containing more than 10 percent by
weight of milk solids from any other chapter, except from heading
04.01 through 04.06 or 10.06 or rice products of heading 11.02
through 11.04; or

A change to any other good from any other chapter, except from
heading 10.06 or rice products of heading 11.02 through 11.04.

1901.20 A change to mixes and doughs containing more than 25 percent by weight of butterfat from any other chapter, except from heading 04.01 through 04.06 or 10.06, or rice products of heading 11.02 through 11.04; or

A change to any other good from any other chapter, except from heading 10.06 or rice products of heading 11.02 through 11.04.

1901.90 A change to dairy preparations containing more than 10 percent by weight of milk solids from any other chapter, except from heading 04.01 through 04.06 or 10.06, or rice products of heading 11.02 through 11.04; or

A change to any other good from any other chapter, except from heading 10.06 or rice products of heading 11.02 through 11.04.

19.02 – 19.03 A change from any other heading.

19.04 – 19.05 A change from any other chapter.

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

20.01 – 20.08 A change from any other heading.

2009.11 – 2009.39 A change from any other chapter, except from heading 08.05.

2009.41 – 2009.89 A change from any other chapter.

2009.90 A change to cranberry juice mixtures from any other subheading;
or

A change to any other good from any other chapter.

Chapter 21 Miscellaneous Edible Preparations

21.01 A change from any other chapter.

21.02 A change from any other heading.

2103.10 – 2103.30 A change from any other heading.

2103.90 A change to hot pepper paste from any other chapter, except from subheading 0709.60, 0904.21 or 0904.22;

A change to bean paste from any other chapter, except from heading 12.01; or

A change to any other good from any other subheading.

21.04 A change from any other heading.

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

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

A change to any other good from any other heading, except from subheading 1211.20 or 1302.19.

Chapter 22 Beverages, Spirits and Vinegar

22.01 A change from any other chapter.

2202.10 A change from any other heading.

2202.90	A change to beverages containing milk from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 percent by weight of milk solids; or A change to any other good from any other heading.
22.03 – 22.07	A change from any other heading.
2208.20	A change from any other heading.
2208.30	A change from within this subheading or any other subheading, provided that the total alcoholic volume of the non-originating materials of heading 22.03 through 22.08 does not exceed 10 percent of the volume of the total alcoholic strength of the good.
2208.40 – 2208.90	A change from any other heading.
22.09	A change from any other heading.
Chapter 23	Residues and Waste From the Food Industries; Prepared Animal Fodder
23.01 – 23.08	A change from any other chapter.
2309.10	A change from any other heading.
2309.90	A change to preparations used in animal feeding containing more than 10 percent by weight of milk solids from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 percent by weight of milk solids; or A change to any other good from any other heading.

Chapter 24 **Tobacco and Manufactured Tobacco Substitutes**

24.01 A change from any other chapter.

24.02 – 24.03 A change from any other heading.

SECTION V MINERAL PRODUCTS (Chapters 25 – 27)

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

25.01 – 25.30 A change from any other heading.

Chapter 26 Ores, Slag and Ash

26.01 – 26.21 A change from any other heading.

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

Note 1: *For the purposes of headings 27.07 and 27.10, a “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds or by altering the spatial arrangement of atoms in a molecule.*

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

- (a) *dissolving in water or other solvents;*
- (b) *the eliminating of solvents including solvent water; or*
- (c) *the addition or elimination of water of crystallization.*

Note 2: *For the purposes of heading 27.10, either of the following processes confers origin:*

- (a) *Atmospheric distillation – A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; or*

(b) *Vacuum distillation – Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation.*

Note 3: *For purposes of heading 27.10, “direct blending” is defined as a refinery process whereby various petroleum streams from processing units and petroleum components from holding/storage tanks combine to create a finished product, with pre-determined parameters, classified under heading 27.10, provided that the non-originating material constitutes no more than 25 percent by volume of the good.*

27.01 – 27.06 A change from any other heading.

2707.10 – 2707.91 A change from any other heading; or

A change from any other subheading within heading 27.07, whether or not there is also a change from any other heading, provided that the good resulting from such change is the product of a chemical reaction.

2707.99 A change from any other heading;

A change to phenols of subheading 2707.99 from any other good of subheading 2709.99 or any other subheading, whether or not there is also a change from any other heading, provided that the good resulting from such change is the product of a chemical reaction; or

A change to any other good of subheading 2707.99 from phenols of subheading 2709.99 or any other subheading, whether or not there is also a change from any other heading, provided that the good resulting from such change is the product of a chemical reaction.

27.08 – 27.09 A change from any other heading.

27.10	A change from any other heading;
	A change as a result of one of the processes specified in Notes 1 and 2 to this Chapter; or
	A change as a result of direct blending, provided that the non-originating material constitutes no more than 25 percent by volume of the good.
2711.11 – 2711.13	A change from within any one of these subheadings or any other subheading, provided that the non-originating feedstock constitutes no more than 49 percent by volume of the good.
2711.14 – 2711.19	A change from any other subheading, except from subheading 2711.29.
2711.21	A change from any other subheading, except from subheading 2711.11.
2711.29	A change from any other subheading, except from subheading 2711.12 through 2711.21.
27.12	A change from any other heading.
2713.11 – 2713.12	A change from any other heading.
2713.20	A change from within that subheading or any other subheading, provided that the non-originating feedstock constitutes no more than 49 percent by volume of the good.
2713.90	A change from any other heading.
27.14 – 27.16	A change from any other heading.

SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES (Chapters 28 – 38)

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

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

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

Note 3: Chemical Reaction

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

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

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

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

Note 4: Purification

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

Note 5: Separation Prohibition

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

2801.10 – 2803.00	A change from any other subheading.
2804.10 – 2804.69	A change from any other heading.
2804.70 – 2804.90	A change from any other subheading.
2805.11 – 2813.90	A change from any other subheading.
28.14	A change from any other heading.
2815.11 – 2815.12	A change from any other heading.
2815.20 – 2815.30	A change from any other subheading.
2816.10 – 2816.40	A change from any other subheading.
28.17 – 28.18	A change from any other heading.
2819.10 – 2853.00	A change from any other subheading.

Chapter 29 **Organic Chemicals**

Note 1: *Notes 3 through 6 of this Chapter confer origin to a good of any heading or subheading in this Chapter, except as otherwise specified in those notes.*

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

Note 3: **Chemical Reaction**

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

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

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

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

Note 4: **Purification**

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

Note 5: Isomer Separation

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

Note 6: Separation Prohibition

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

2901.10 – 2942.00 A change from any other subheading.

Chapter 30 Pharmaceutical Products

3001.20 – 3002.90 A change from any other subheading, except from subheading 3006.92.

3003.10 – 3003.90 A change from any other heading, except from subheading 3006.92; or

A change from any other subheading within heading 30.03, whether or not there is also a change from any other heading, except from subheading 3006.92, provided that the value of the non-originating materials of any other subheading within heading 30.03 does not exceed 40 percent of the transaction value or ex-works price of the good.

30.04 A change from any other heading, except from heading 30.03 or subheading 3006.92.

3005.10 – 3005.90 A change from any other subheading, except from subheading 3006.92.

3006.10 – 3006.70 A change from any other subheading, except from subheading 3006.92.

3006.91	A change from any other heading.
3006.92	A change from any other chapter.
Chapter 31	Fertilisers
31.01 – 31.05	A change from any other heading.
Chapter 32	Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks
3201.10 – 3202.90	A change from any other subheading.
32.03	A change from any other heading.
3204.11 – 3204.90	A change from any other subheading.
32.05	A change from any other heading.
3206.11 – 3206.50	A change from any other subheading.
32.07 – 32.15	A change from any other heading.
Chapter 33	Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations
3301.12 – 3301.90	A change from any other subheading.
33.02 – 33.07	A change from any other heading.
Chapter 34	Soap, Organic Surface-Active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modelling Pastes, “Dental Waxes” and Dental Preparations with a Basis of Plaster
3401.11 – 3401.20	A change from any other heading.

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

3402.11 A change from any other heading.

3402.12 – 3402.19 A change from any other subheading.

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

3402.90 A change from any other subheading.

3403.11 – 3403.99 A change from any other subheading.

34.04 – 34.07 A change from any other heading.

Chapter 35 Albuminoidal Substances; Modified Starches; Glues; Enzymes

3501.10 – 3501.90 A change from any other subheading.

3502.11 – 3502.19 A change from any other heading.

3502.20 – 3502.90 A change from any other subheading.

35.03 – 35.07 A change from any other heading.

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

36.01 – 36.06 A change from any other heading.

Chapter 37 Photographic or Cinematographic Goods

37.01 A change from any other heading, except from heading 37.02.

37.02 A change from any other heading, except from heading 37.01.

37.03 – 37.07 A change from any other heading.

Chapter 38 Miscellaneous Chemical Products

38.01 – 38.04 A change from any other heading.

3805.10 – 3806.90 A change from any other subheading.

38.07 – 38.08 A change from any other heading.

3809.10 – 3809.93 A change from any other subheading.

38.10 A change from any other heading.

3811.11 – 3811.90 A change from any other subheading.

38.12 – 38.19 A change from any other heading.

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

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

38.21 – 38.22 A change from any other heading.

3823.11 – 3823.70 A change from any other subheading.

38.24 A change from any other heading.

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

38.26 A change from any other heading.

SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF (Chapters 39 – 40)

Chapter 39 Plastics and Articles Thereof

39.01 – 39.15 A change from any other heading, provided that the non-originating polymer content of heading 39.01 through 39.15 does not exceed 40 percent by weight of the total polymer content of the good.

39.16 – 39.26 A change from any other heading.

Chapter 40 Rubber and Articles Thereof

40.01 – 40.05 A change from any other heading.

40.06 A change from any other heading, except from heading 40.01; or

A change from heading 40.01, whether or not there is a change from any other heading, provided that the value of the non-originating materials of heading 40.01 does not exceed 65 percent of the transaction value or ex-works price of the good.

40.07 – 40.17 A change from any other heading.

SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) (Chapters 41 – 43)

Chapter 41 Raw hides and skins (other than furskins) and leather

- 41.01 – 41.03 A change from any other chapter.
- 4104.11 – 4104.19 A change from any other heading.
- 4104.41 – 4104.49 A change from subheading 4104.11 or 4104.19, or any other heading.
- 4105.10 A change from any other heading.
- 4105.30 A change from subheading 4105.10 or any other heading.
- 4106.21 A change from any other heading.
- 4106.22 A change from subheading 4106.21 or any other heading.
- 4106.31 A change from any other heading.
- 4106.32 A change from subheading 4106.31 or any other heading.
- 4106.40 A change to tanned hides and skins in the wet state (including wet-blue) from any other heading; or
- A change to crust hides and skins from tanned hides and skins in the wet state (including wet-blue) of this subheading or any other heading.
- 4106.91 A change from any other heading.

4106.92 A change from subheading 4106.91 or any other heading.

41.07 A change from any other heading.

41.12 – 41.15 A change from any other heading.

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

42.01 – 42.06 A change from any other heading.

Chapter 43 Furskins and Artificial Fur; Manufactures Thereof

43.01 A change from any other chapter.

43.02 – 43.04 A change from any other heading.

**SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL;
CORK AND ARTICLES OF CORK; MANUFACTURES OF
STRAW, OF ESPARTO OR OF OTHER PLAITING
MATERIALS; BASKETWARE AND WICKERWORK
(Chapters 44 – 46)**

Chapter 44 Wood and Articles of Wood; Wood Charcoal

44.01 – 44.21 A change from any other heading.

Chapter 45 Cork and Articles of Cork

45.01 – 45.04 A change from any other heading.

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

46.01 – 46.02 A change from any other heading.

SECTION X PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF (Chapters 47 – 49)

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

47.01 – 47.02 A change from any other heading.

4703.11– 4704.29 A change from any other subheading.

47.05 – 47.07 A change from any other heading.

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

48.01 – 48.23 A change from any other heading.

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

49.01 – 49.11 A change from any other heading.

SECTION XI TEXTILES AND TEXTILE ARTICLES (Chapters 50 - 63)

Chapter 50 Silk

50.01 – 50.03 A change from any other chapter.

50.04 – 50.06 A change from any other heading.

50.07 A change from any other heading; or

A change from greige fabric, provided that the greige fabric is dyed or printed and fully finished in the territory of one or both of the Parties.

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

51.01 – 51.05 A change from any other chapter.

51.06 – 51.10 A change from any other heading.

51.11 – 51.13 A change from any other heading; or

A change from greige fabric, provided that the greige fabric is dyed or printed and fully finished in the territory of one or both of the Parties.

Chapter 52 Cotton

52.01 – 52.03 A change from any other chapter.

52.04 – 52.06 A change from any other heading.

52.07 A change from any other heading, except from heading 52.04 through 52.06.

52.08 – 52.12	A change from any other heading; or A change from greige fabric, provided that the greige fabric is dyed or printed and fully finished in the territory of one or both of the Parties.
Chapter 53	Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn
53.01 – 53.05	A change from any other chapter.
53.06 – 53.08	A change from any other heading.
53.09 – 53.11	A change from any other heading; or A change from greige fabric, provided that the greige fabric is dyed or printed and fully finished in the territory of one or both of the Parties.
Chapter 54	Man-Made Filaments; Strip and the Like of Man-Made Textile Materials
54.01 – 54.06	A change from any other heading.
54.07 – 54.08	A change from any other heading; or A change from greige fabric, provided that the greige fabric is dyed or printed and fully finished in the territory of one or both of the Parties.
Chapter 55	Man-Made Staple Fibres
55.01 – 55.07	A change from any other chapter.
55.08 – 55.11	A change from any other heading.

55.12 – 55.16	A change from any other heading; or A change from greige fabric, provided that the greige fabric is dyed or printed and fully finished in the territory of one or both of the Parties.
Chapter 56	Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof
56.01 – 56.06	A change from any other heading.
56.07	A change from any other heading, except from heading 52.05 through 52.07, 54.01, 54.02, 54.04 through 54.06, or 55.08 through 55.11.
56.08	A change from any other heading.
56.09	A change from any other heading, except from heading 51.06 through 51.10, 52.04 through 52.07, 54.01, 54.02, 54.04 through 54.06, or 55.09 through 55.11.
Chapter 57	Carpets and Other Textile Floor Coverings
57.01 – 57.05	A change from any other chapter.
Chapter 58	Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery
58.01 – 58.11	A change from any other chapter.
Chapter 59	Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use
59.01 – 59.09	A change from any other chapter.
59.10	A change from any other heading, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07, 53.08, 53.10, or 53.11, Chapter 54, or heading 55.09 through 55.16.

59.11 A change from any other chapter.

Chapter 60 Knitted or Crocheted Fabrics

60.01 – 60.06 A change from any other heading; or

A change from greige fabric, provided that the greige fabric is dyed or printed and fully finished in the territory of one or both of the Parties.

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

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

61.01 – 61.17 A change from any other chapter, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties; or

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

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

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

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

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

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

63.01 – 63.05 A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10, 53.11, 54.07, 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03, or 60.01 through 60.06.

63.06 – 63.07 A change from any other chapter, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

63.08 A change from any other chapter, provided that either the fabric or the yarn meets the tariff shift rule that would be applicable if the fabric or yarn were classified alone.

63.09 A change from any other heading; or

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

63.10 A change to new rags from any other chapter;

A change to goods other than new rags from any other heading; or

No required change in tariff classification, provided that the goods other than new rags were last collected and packed for shipment in a Party.

**SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN
UMBRELLAS, WALKING-STICKS, SEAT-STICKS,
WHIPS, RIDING-CROPS AND PARTS THEREOF;
PREPARED FEATHERS AND ARTICLES MADE
THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF
HUMAN HAIR (Chapters 64 – 67)**

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

64.01 – 64.05 A change from any other heading, except from heading 64.06; or

A change from heading 64.06, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 64.06 does not exceed 55 percent of the transaction value or ex-works price of the good.

64.06 A change from any other heading.

Chapter 65 Headgear and Parts Thereof

65.01 – 65.07 A change from any other heading.

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

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

A change from heading 66.03, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 66.03 does not exceed 55 percent of the transaction value or ex-works price of the good.

66.02 – 66.03 A change from any other heading.

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

67.01 A change from any other heading; or

A change to articles of feathers or down from within this heading
or any other heading.

67.02 – 67.04 A change from any other heading.

**SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS; CERAMIC
PRODUCTS; GLASS AND GLASSWARE (Chapters 68 – 70)**

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

68.01 – 68.15 A change from any other heading.

Chapter 69 Ceramic Products

69.01 – 69.14 A change from any other heading.

Chapter 70 Glass and Glassware

70.01 – 70.08 A change from any other heading.

7009.10 A change from any other subheading.

7009.91 – 7009.92 A change from any other heading.

70.10 – 70.18 A change from any other heading.

7019.11 – 7019.40 A change from any other subheading.

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

7019.52 – 7019.90 A change from any other subheading.

70.20 A change from any other heading.

**SECTION XIV NATURAL OR CULTURED PEARLS, PRECIOUS OR
SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL AND
ARTICLES THEREOF; IMITATION JEWELLERY; COIN
(Chapter 71)**

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

7101.10 – 7105.90 A change from any other subheading.

71.06 – 71.07 A change from any other heading.

71.08 A change from any other subheading.

71.09 A change from any other heading.

71.10 A change from any other subheading.

71.11 – 71.18 A change from any other heading.

**SECTION XV BASE METALS AND ARTICLES OF BASE METAL
(Chapters 72 – 83)**

Chapter 72 Iron and Steel

72.01 – 72.29 A change from any other heading.

Chapter 73 Articles of Iron or Steel

73.01 – 73.03 A change from any other heading.

7304.11 – 7304.39 A change from any other heading.

7304.41 A change from any other subheading.

7304.49 A change from any other heading.

7304.51 A change from any other subheading.

7304.59 – 7304.90 A change from any other heading.

73.05 – 73.06 A change from any other heading.

73.07 A change from any other heading, except from heading 73.03 through 73.06; or

A change from heading 73.03 through 73.06, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 73.03 through 73.06 does not exceed 55 percent of the transaction value or ex-works price of the good.

73.08 – 73.14 A change from any other heading.

7315.11 – 7315.12	A change from any other heading; or A change from subheading 7315.19, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7315.19 does not exceed 55 percent of the transaction value or ex-works price of the good.
7315.19	A change from any other heading.
7315.20 – 7315.89	A change from any other heading; or A change from subheading 7315.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7315.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
7315.90	A change from any other heading.
73.16 – 73.20	A change from any other heading.
7321.11 – 7321.89	A change from any other heading; or A change from subheading 7321.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7321.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
7321.90	A change from any other heading.
73.22 – 73.23	A change from any other heading.

7324.10 – 7324.29 A change from any other heading; or

A change from subheading 7324.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7324.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

7324.90 A change from any other heading.

73.25 – 73.26 A change from any other heading.

Chapter 74 Copper and Articles Thereof

74.01 – 74.11 A change from any other heading.

74.12 A change from any other heading, except from heading 74.11; or

A change from heading 74.11, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 74.11 does not exceed 55 percent of the transaction value or ex-works price of the good.

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

A change from heading 74.08, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 74.08 does not exceed 55 percent of the transaction value or ex-works price of the good.

74.15 – 74.19 A change from any other heading.

Chapter 75 Nickel and Articles Thereof

75.01 – 75.04 A change from any other heading.

7505.11 – 7505.12 A change from any other heading.

7505.21 – 7505.22 A change from any other subheading.

75.06 A change from any other heading; or

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

75.07 – 75.08 A change from any other heading.

Chapter 76 Aluminium and Articles Thereof

76.01 – 76.02 A change from any other heading.

7603.10 – 7603.20 A change from any other subheading.

76.04 – 76.08 A change from any other heading.

76.09 A change from any other heading, except from heading 76.08; or

A change from heading 76.08, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 76.08 does not exceed 55 percent of the transaction value or ex-works price of the good.

76.10 – 76.13 A change from any other heading.

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

A change from heading 76.05, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 76.05 does not exceed 55 percent of the transaction value or ex-works price of the good.

76.15 – 76.16 A change from any other heading.

Chapter 78 Lead and Articles Thereof

78.01 – 78.02 A change from any other heading.

7804.11 – 7804.20 A change from any other subheading; or

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

78.06 A change to lead bars, rods, profiles, wire, tubes, pipes or tube or pipe fittings (for example, couplings, elbows, sleeves) of heading 78.06 from within that heading or any other heading; or

A change to any other good from lead bars, rods, profiles, wire, tubes, pipes or tube or pipe fittings (for example, couplings, elbows, sleeves) of heading 78.06 or any other heading.

Chapter 79 Zinc and Articles Thereof

79.01 – 79.03 A change from any other heading.

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

79.05 A change from any other heading; or

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

79.07 A change to zinc tubes, pipes, or tube or pipe fittings (for example, couplings, elbows, sleeves) of heading 79.07 from within that heading or any other heading; or

A change to any other good from zinc tubes, pipes or tube or pipe fittings (for example, couplings, elbows, sleeves) of heading 79.07 or any other heading.

Chapter 80 Tin and Articles Thereof

80.01 – 80.02 A change from any other heading.

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

80.07 A change to tin plates, sheets or strip, of a thickness exceeding 0.2mm, tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm, or tin powders or flakes, tin tubes, pipes or tube or pipe fittings (for example, couplings, elbows, sleeves) of heading 80.07 from within that heading or any other heading; or

A change to any other good from tin plates, sheets or strip, of a thickness exceeding 0.2mm, tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm, or tin powders or flakes, tin tubes, pipes or tube or pipe fittings (for example, couplings, elbows, sleeves) of heading 80.07 or any other heading.

Chapter 81 Other Base Metals; Cermets; Articles Thereof

8101.10 – 8113.00 A change from any other subheading.

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

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

82.01 A change from any other heading.

8202.10 – 8202.20 A change from any other heading.

8202.31 A change from any other heading; or

A change from subheading 8202.39, whether or not there is also a
change from any other heading, provided that the value of the
non-originating materials of subheading 8202.39 does not exceed
55 percent of the transaction value or ex-works price of the good.

8202.39 – 8202.99 A change from any other heading.

82.03 – 82.04 A change from any other heading.

8205.10 – 8205.70 A change from any other heading.

8205.90 A change from any other heading; or

A change from within that subheading or subheading 8205.10
through 8205.70, whether or not there is also a change from any
other heading, provided that the value of the non-originating
component of goods of that subheading or subheading 8205.10
through 8205.70 does not exceed 35 percent of the transaction
value or ex-works price of the set.

- 82.06 A change from any other heading, except from heading 82.02 through 82.05; or
- A change from heading 82.02 through 82.05, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of heading 82.02 through 82.05 does not exceed 35 percent of the transaction value or ex-works price of the set.
- 8207.13 A change from any other heading, except from heading 82.09; or
- A change from subheading 8207.19 or heading 82.09, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8207.19 or heading 82.09 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8207.19 – 8207.90 A change from any other heading.
- 82.08 – 82.10 A change from any other heading.
- 8211.10 A change from any other heading, except from heading 82.14 or 82.15; or
- A change from subheading 8211.91 through 8211.93, or heading 82.14 or 82.15, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of subheading 8211.91 through 8211.93, or heading 82.14 or 82.15 does not exceed 35 percent of the transaction value or ex-works price of the set.
- 8211.91 – 8211.93 A change from any other heading; or
- A change from subheading 8211.94 or 8211.95, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8211.94 does not exceed 55 percent of the transaction value or ex-works price of the good.

8211.94 – 8211.95	A change from any other heading.
82.12 – 82.13	A change from any other heading.
8214.10	A change from any other heading.
8214.20	A change from any other heading; or A change to a set of subheading 8214.20 from within that subheading or any other heading, provided that the value of the non-originating component goods does not exceed 35 percent of the transaction value or ex-works price of the set.
8214.90	A change from any other heading.
8215.10 – 8215.20	A change from any other heading, except from heading 82.11; or A change from heading 82.11, or subheading 8215.91 or 8215.99, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of heading 82.11, or subheading 8215.91 or 8215.99 does not exceed 35 percent of the transaction value or ex-works price of the set.
8215.91 – 8215.99	A change from any other heading.
Chapter 83	Miscellaneous Articles of Base Metal
8301.10 – 8301.50	A change from any other heading; or A change from subheading 8301.60, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8301.60 does not exceed 55 percent of the transaction value or ex-works price of the good.
8301.60 – 8301.70	A change from any other heading.

83.02 – 83.04	A change from any other heading.
8305.10 – 8305.20	A change from any other heading; or A change from subheading 8305.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8305.90 does not exceed 25 percent of the transaction value or ex-works price of the good.
8305.90	A change from any other heading.
83.06 – 83.07	A change from any other heading.
8308.10 – 8308.20	A change from any other heading; or A change from subheading 8308.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8308.90 does not exceed 25 percent of the transaction value or ex-works price of the good.
8308.90	A change from any other heading.
83.09 – 83.10	A change from any other heading.
8311.10 – 8311.30	A change from any other heading; or A change from subheading 8311.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8311.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8311.90	A change from any other heading.

**SECTION XVI MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND
RECORDERS AND REPRODUCERS, TELEVISION
IMAGE AND SOUND RECORDERS AND REPRODUCERS,
AND PARTS AND ACCESSORIES OF SUCH ARTICLES
(Chapters 84 – 85)**

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

8401.10 – 8401.30 A change from any other subheading.

8401.40 A change from any other heading.

8402.11 – 8402.20 A change from any other heading; or

A change from subheading 8402.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8402.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

8402.90 A change from any other heading.

8403.10 A change from any other heading; or

A change from subheading 8403.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8403.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

8403.90 A change from any other heading.

8404.10 – 8404.20	A change from any other heading; or A change from subheading 8404.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8404.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8404.90	A change from any other heading.
8405.10	A change from any other heading; or A change from subheading 8405.90, provided that the value of the non-originating materials of subheading 8405.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8405.90	A change from any other heading.
8406.10 – 8406.82	A change from any other heading; or A change from subheading 8406.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8406.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8406.90	A change from any other heading.
8407.10 – 8408.90	A change from any other heading, except from heading 84.09; or A change from heading 84.09, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.09 does not exceed 55 percent of the transaction value or ex-works price of the good.
84.09	A change from any other heading.

- 8410.11 – 8410.13 A change from any other heading; or
- A change from subheading 8410.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8410.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8410.90 A change from any other heading.
- 8411.11 – 8411.82 A change from any other heading; or
- A change from subheading 8411.91 or 8411.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8411.91 or 8411.99 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8411.91 – 8411.99 A change from any other heading.
- 8412.10 – 8412.80 A change from any other heading; or
- A change from subheading 8412.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8412.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8412.90 A change from any other heading.
- 8413.11 – 8413.82 A change from any other heading; or
- A change from subheading 8413.91 or 8413.92, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8413.91 or 8413.92 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8413.91 – 8413.92 A change from any other heading.

8414.10 – 8414.80	A change from any other heading; or A change from subheading 8414.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8414.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8414.90	A change from any other heading.
8415.10 – 8415.83	A change from any other heading; or A change from subheading 8415.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8415.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8415.90	A change from any other heading.
8416.10 – 8416.30	A change from any other heading; or A change from subheading 8416.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8416.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8416.90	A change from any other heading.
8417.10 – 8417.80	A change from any other heading; or A change from subheading 8417.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8417.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8417.90	A change from any other heading.

- 8418.10 – 8418.69 A change from any other heading; or
- A change from subheading 8418.91 or 8418.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8418.91 or 8418.99 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8418.91 – 8418.99 A change from any other heading.
- 8419.11 – 8419.89 A change from any other heading; or
- A change from subheading 8419.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8419.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8419.90 A change from any other heading.
- 8420.10 A change from any other heading; or
- A change from subheading 8420.91 or 8420.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8420.91 or 8420.99 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8420.91 – 8420.99 A change from any other heading.
- 8421.11 – 8421.19 A change from any other heading; or
- A change from subheading 8421.91, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8421.91 does not exceed 55 percent of the transaction value or ex-works price of the good.

8421.21 – 8421.39	A change from any other heading; or A change from subheading 8421.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8421.99 does not exceed 55 percent of the transaction value or ex-works price of the good.
8421.91 – 8421.99	A change from any other heading.
8422.11 – 8422.40	A change from any other heading; or A change from subheading 8422.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8422.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8422.90	A change from any other heading.
8423.10 – 8423.89	A change from any other heading; or A change from subheading 8423.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8423.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8423.90	A change from any other heading.
8424.10 – 8424.89	A change from any other heading; or A change from subheading 8424.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8424.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8424.90	A change from any other heading.

84.25 – 84.26	A change from any other heading.
84.27	A change from any other heading, except from heading 84.31; or A change from heading 84.31, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.31 does not exceed 55 percent of the transaction value or ex-works price of the good.
84.28 – 84.31	A change from any other heading.
8432.10 – 8432.80	A change from any other subheading.
8432.90	A change from any other heading.
8433.11 – 8433.60	A change from any other subheading.
8433.90	A change from any other heading.
8434.10 – 8434.20	A change from any other subheading.
8434.90	A change from any other heading.
8435.10	A change from any other heading; or A change from subheading 8435.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8435.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8435.90	A change from any other heading.

- 8436.10 – 8436.29 A change from any other heading; or
- A change from subheading 8436.91 or 8436.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8436.91 or 8436.99 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8436.80 A change from any other heading; or
- A change from subheading 8436.91 or 8436.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8436.91 or 8436.99 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8436.91 – 8436.99 A change from any other heading.
- 8437.10 – 8437.80 A change from any other heading; or
- A change from subheading 8437.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8437.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8437.90 A change from any other heading.
- 8438.10 – 8438.80 A change from any other heading; or
- A change from subheading 8438.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8438.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8438.90 A change from any other heading.

8439.10 – 8439.30	A change from any other heading; or A change from subheading 8439.91 or 8439.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8439.91 or 8439.99 does not exceed 55 percent of the transaction value or ex-works price of the good.
8439.91 – 8439.99	A change from any other heading.
8440.10	A change from any other heading; or A change from subheading 8440.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8440.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8440.90	A change from any other heading.
8441.10 – 8441.80	A change from any other heading; or A change from subheading 8441.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8441.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8441.90	A change from any other heading.
8442.30	A change from any other heading; or A change from subheading 8442.40 or 8442.50, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8442.40 or 8442.50 does not exceed 55 percent of the transaction value or ex-works price of the good.
8442.40 – 8442.50	A change from any other heading.

8443.11 – 8443.39	A change from any other heading; or A change from subheading 8443.91 or 8443.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8443.91 or 8443.99 does not exceed 55 percent of the transaction value or ex-works price of the good.
8443.91 – 8443.99	A change from any other heading.
84.44 – 84.47	A change from any other heading; or A change from heading 84.48, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.48 does not exceed 55 percent of the transaction value or ex-works price of the good.
8448.11 – 8448.19	A change from any other heading; or A change from subheading 8448.20 through 8448.59, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8448.20 through 8448.59 does not exceed 55 percent of the transaction value or ex-works price of the good.
8448.20 – 8448.59	A change from any other heading.
84.49	A change from any other heading.
8450.11 – 8450.20	A change from any other heading; or A change from subheading 8450.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8450.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8450.90	A change from any other heading.

8451.10 – 8451.80	A change from any other heading; or A change from subheading 8451.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8451.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8451.90	A change from any other heading.
8452.10 – 8452.30	A change from any other heading; or A change from subheading 8452.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8452.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8452.90	A change from any other heading.
8453.10 – 8453.80	A change from any other heading; or A change from subheading 8453.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8453.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8453.90	A change from any other heading.
8454.10 – 8454.30	A change from any other heading; or A change from subheading 8454.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8454.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8454.90	A change from any other heading.

- 8455.10 – 8455.22 A change from any other heading; or
- A change from subheading 8455.30 or 8455.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8455.30 or 8455.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8455.30 – 8455.90 A change from any other heading.
- 84.56 A change from any other heading, except from heading 84.66; or
- A change from heading 84.66, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.66 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 84.57 A change from any other heading, except from heading 84.59 or 84.66; or
- A change from heading 84.59 or 84.66, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.59 or 84.66 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 84.58 – 84.63 A change from any other heading, except from heading 84.66; or
- A change from heading 84.66, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.66 does not exceed 55 percent of the transaction value or ex-works price of the good.

- 84.64 A change from any other heading, except from subheading 8466.91; or
- A change from subheading 8466.91, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.91 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 84.65 A change from any other heading, except from subheading 8466.92; or
- A change from subheading 8466.92, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.92 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 84.66 A change from any other heading.
- 8467.11 – 8467.89 A change from any other heading; or
- A change from subheading 8467.91 through 8467.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8467.91 through 8467.99 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8467.91 – 8467.99 A change from any other heading.
- 8468.10 – 8468.80 A change from any other heading; or
- A change from subheading 8468.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8468.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8468.90 A change from any other heading.

84.69	A change from any other heading.
8470.10 – 8471.90	A change from any other subheading.
84.72	A change from any other heading, except from heading 84.73; or A change from heading 84.73, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.73 does not exceed 55 percent of the transaction value or ex-works price of the good.
84.73	A change from any other heading.
8474.10 – 8474.80	A change from any other subheading.
8474.90	A change from any other heading.
8475.10 – 8475.29	A change from any other heading; or A change from subheading 8475.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8475.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8475.90	A change from any other heading.
8476.21 – 8476.89	A change from any other heading; or A change from subheading 8476.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8476.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8476.90	A change from any other heading.

8477.10 – 8477.80	A change from any other heading; or A change from subheading 8477.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8477.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8477.90	A change from any other heading.
8478.10	A change from any other heading; or A change from subheading 8478.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8478.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8478.90	A change from any other heading.
8479.10 – 8479.89	A change from any other heading; or A change from subheading 8479.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8479.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8479.90	A change from any other heading.
84.80	A change from any other heading.
8481.10 – 8481.80	A change from any other heading; or A change from subheading 8481.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8481.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

8481.90	A change from any other heading.
8482.10 – 8482.80	A change from any other heading; or A change from subheading 8482.91 or 8482.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8482.91 or 8482.99 does not exceed 55 percent of the transaction value or ex-works price of the good.
8482.91 – 8482.99	A change from any other heading.
8483.10	A change from any other heading; or A change from subheading 8483.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8483.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8483.20	A change from any other heading, except from heading 84.82; or A change from heading 84.82 or subheading 8483.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.82 or subheading 8483.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8483.30 – 8483.60	A change from any other heading; or A change from subheading 8483.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8483.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8483.90	A change from any other heading.

8484.10 – 8484.20	A change from any other heading.
8484.90	A change from any other subheading, provided that the value of the non-originating component goods does not exceed 55 percent of the transaction value or ex-works price of the set.
8486.10 – 8486.40	A change from any other heading; or A change from subheading 8486.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8486.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8486.90	A change from any other heading.
84.87	A change from any other heading.
Chapter 85	Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles
85.01	A change from any other heading, except from heading 85.03; or A change from heading 85.03, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 85.03 does not exceed 55 percent of the transaction value or ex-works price of the good.

85.02	A change from any other heading, except from heading 84.06, 84.11, 85.01, or 85.03; or A change from heading 84.06, 84.11, 85.01, or 85.03, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.06, 84.11, 85.01, or 85.03 does not exceed 55 percent of the transaction value or ex-works price of the good.
85.03	A change from any other heading.
8504.10 – 8504.34	A change from any other heading; or A change from subheading 8504.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8504.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8504.40 – 8504.50	A change from any other subheading.
8504.90	A change from any other heading.
8505.11 – 8505.20	A change from any other heading; or A change from subheading 8505.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8505.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8505.90	A change from any other heading.
8506.10 – 8506.80	A change from any other heading; or A change from subheading 8506.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8506.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

8506.90	A change from any other heading.
8507.10 – 8507.80	A change from any other heading; or A change from subheading 8507.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8507.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8507.90	A change from any other heading.
8508.11 – 8508.60	A change from any other heading; or A change from subheading 8508.70, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8508.70 does not exceed 55 percent of the transaction value or ex-works price of the good.
8508.70	A change from any other heading.
8509.40 – 8509.80	A change from any other heading; or A change from subheading 8509.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8509.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8509.90	A change from any other heading.
8510.10 – 8510.30	A change from any other heading; or A change from subheading 8510.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8510.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

8510.90	A change from any other heading.
8511.10 – 8511.80	A change from any other heading; or A change from subheading 8511.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8511.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8511.90	A change from any other heading.
8512.10 – 8512.40	A change from any other heading; or A change from subheading 8512.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8512.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8512.90	A change from any other heading.
8513.10	A change from any other heading; or A change from subheading 8513.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8513.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8513.90	A change from any other heading.
8514.10 – 8514.40	A change from any other heading; or A change from subheading 8514.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8514.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

8514.90	A change from any other heading.
8515.11 – 8515.80	A change from any other heading; or A change from subheading 8515.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8515.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8515.90	A change from any other heading.
8516.10 – 8516.80	A change from any other subheading.
8516.90	A change from any other heading.
8517.11 – 8517.70	A change from any other subheading.
8518.10 – 8518.29	A change from any other heading; or A change from any other subheading within heading 85.18, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of any other subheading within 85.18 does not exceed 55 percent of the transaction value or ex-works price of the good.
8518.30	A change from any other heading; A change to a set of subheading 8518.30 from subheading 8518.10, 8518.21 through 8518.29, or 8518.90, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of subheading 8518.10, 8518.21 through 8518.29, or 8518.90 does not exceed 35 percent of the transaction value or ex-works price of the set; or

A change to any other good from subheading 8518.10, 8518.21 through 8518.29, or 8518.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8518.10, 8518.21 through 8518.29, or 8518.90 does not exceed 35 percent of the transaction value or ex-works price of the good.

8518.40

A change from any other heading; or

A change from subheading 8518.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8518.90 does not exceed 55 percent of the transaction value or ex-works price price of the good.

8518.50

A change from any other heading; or

A change from any other subheading within heading 85.18, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of heading 85.18 does not exceed 35 percent of the transaction value or ex-works price of the set.

8518.90

A change from any other heading.

85.19

A change from any other heading, except from heading 85.22; or

A change from heading 85.22, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 85.22 does not exceed 55 percent of the transaction value or ex-works price of the good.

8521.10 – 8521.90

A change from any other subheading.

85.22 – 85.23

A change from any other heading.

8525.50 – 8525.80	A change from any other subheading; or A change to a gyrostabilized camera of subheading 8525.80 from within that subheading, whether or not there is also a change from any other subheading.
8526.10 – 8527.99	A change from any other subheading.
85.28 – 85.29	A change from any other heading.
8530.10 – 8530.80	A change from any other heading; or A change from subheading 8530.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8530.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8530.90	A change from any other heading.
8531.10 – 8531.80	A change from any other heading; or A change from subheading 8531.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8531.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8531.90	A change from any other heading.
8532.10 – 8532.30	A change from any other subheading.
8532.90	A change from any other heading.
8533.10 – 8533.90	A change from any other subheading.
85.34	A change from any other heading.

85.35 – 85.37	A change from any other heading, except from heading 85.38; or A change from heading 85.38, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 85.38 does not exceed 55 percent of the transaction value or ex-works price of the good.
85.38	A change from any other heading.
8539.10 – 8539.49	A change from any other heading; or A change from subheading 8539.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8539.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
8539.90	A change from any other heading.
8540.11 – 8540.89	A change from any other heading; or A change from subheading 8540.91 or 8540.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8540.91 or 8540.99 does not exceed 55 percent of the transaction value or ex-works price of the good.
8540.91 – 8540.99	A change from any other heading.
8541.10 – 8542.90	A change from any other subheading.
8543.10 – 8543.30	A change from any other heading; or A change from subheading 8543.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8543.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

8543.70	A change from any other subheading.
8543.90	A change from any other heading.
8544.11– 8544.60	A change from any other heading.
8544.70	A change from any other subheading.
85.45– 85.48	A change from any other heading.

**SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED
TRANSPORT EQUIPMENT (Chapters 86 – 89)**

**Chapter 86 Railway or Tramway Locomotives, Rolling-Stock and Parts
Thereof; Railway or Tramway Track Fixtures and Fittings and
Parts Thereof; Mechanical (Including Electro-Mechanical)
Traffic Signalling Equipment of all Kinds**

86.01 – 86.02 A change from any other heading.

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

A change from heading 86.07, whether or not there is also a
change from any other heading, provided that the value of the
non-originating materials of heading 86.07 does not exceed
55 percent of the transaction value or ex-works price of the good.

86.07 – 86.09 A change from any other heading.

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

Note: *For the purposes of determining whether a good of heading 87.01
through 87.06 is an originating good, any material of Chapter 84,
85, 87, or 94 used in the production of that good in the territory of
a Party shall be considered as originating if:*

- 1. the material is imported into the territory of the Party
from the territory of the United States of America; and*

- 2. the material would be considered as an originating
material under the applicable rule of origin of this Agreement if
the territory of the United States of America were part of the
free trade area established by this Agreement.*

87.01 – 87.06 No change in tariff classification required, provided that the value of non-originating materials does not exceed:

(a) 55 percent of the transaction value or ex-works price of the good; or

(b) 65 percent of the net cost of the good; or,

No change in tariff classification required, provided that the value of originating materials is not less than 35 percent of the transaction value or ex-works price of the good.

8707.10 – 8707.90 A change from any other heading; or

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

(a) 55 percent of the transaction value or ex-works price of the good; or

(b) 65 percent of the net cost of the good.

8708.10 – 8708.99 A change from any other subheading; or

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

(a) 55 percent of the transaction value or ex-works price of the good; or

(b) 65 percent of the net cost of the good.

- 8709.11 – 8709.19 A change from any other heading; or
- A change from subheading 8709.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8709.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8709.90 A change from any other heading.
- 87.10 A change from any other heading.
- 87.11 – 87.13 A change from any other heading, except from heading 87.14; or
- A change from heading 87.14, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 87.14 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8714.10 – 8714.96 A change from any other heading; or
- A change from subheading 8714.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8714.99 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 8714.99 A change from any other heading.
- 87.15 A change from any other heading.
- 8716.10 – 8716.80 A change from any other heading; or
- A change from subheading 8716.90, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8716.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

8716.90 A change from any other heading.

Chapter 88 Aircraft, Spacecraft, and Parts Thereof

8801.00 – 8803.90 A change from any other subheading.

88.04 – 88.05 A change from any other heading.

Chapter 89 Ships, Boats and Floating Structures

89.01 – 89.08 A change from any other chapter.

SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF (Chapters 90 – 92)

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

90.01 A change from any other heading.

90.02 A change from any other heading, except from heading 90.01; or

A change from heading 90.01, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 90.01 does not exceed 55 percent of the transaction value or ex-works price of the good.

9003.11 – 9003.19 A change from any other heading; or

A change from subheading 9003.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9003.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

9003.90 A change from any other heading.

90.04	<p>A change from any other chapter; or</p> <p>A change from any other heading within Chapter 90, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of Chapter 90 does not exceed 55 percent of the transaction value or ex-works price of the good.</p>
9005.10 – 9005.80	<p>A change from any other heading; or</p> <p>A change from subheading 9005.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9005.90 does not exceed 55 percent of the transaction value or ex-works price of the good.</p>
9005.90	<p>A change from any other heading.</p>
9006.10 – 9006.69	<p>A change from any other heading; or</p> <p>A change from subheading 9006.91 or 9006.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9006.91 or 9006.99 does not exceed 55 percent of the transaction value or ex-works price of the good.</p>
9006.91 – 9006.99	<p>A change from any other heading.</p>
9007.10	<p>A change from any other heading;</p> <p>A change to a gyrostabilized camera of subheading 9007.10 from within that subheading, whether or not there is also a change from any other heading; or</p> <p>A change to any other good from subheading 9007.91, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9007.91 does not exceed 55 percent of the transaction value or ex-works price of the good.</p>

9007.20	A change from any other heading; or A change from subheading 9007.92, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9007.92 does not exceed 55 percent of the transaction value or ex-works price of the good.
9007.91 – 9007.92	A change from any other heading.
9008.50	A change from any other heading; or A change from subheading 9008.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9008.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
9008.90	A change from any other heading.
9010.10	A change from any other subheading.
9010.50 – 9010.60	A change from any other heading; or A change from subheading 9010.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9010.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
9010.90	A change from any other heading.
9011.10 – 9011.80	A change from any other subheading.
9011.90	A change from any other heading.
9012.10	A change from any other subheading.
9012.90	A change from any other heading.

- 9013.10 – 9013.80 A change from any other heading; or
- A change from subheading 9013.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9013.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 9013.90 A change from any other heading.
- 9014.10 – 9014.80 A change from any other heading; or
- A change from subheading 9014.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9014.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 9014.90 A change from any other heading.
- 9015.10 – 9015.80 A change from any other heading; or
- A change from subheading 9015.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9015.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
- 9015.90 A change from any other heading.
- 90.16 A change from any other heading.
- 9017.10 – 9017.80 A change from any other heading; or
- A change from subheading 9017.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9017.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

9017.90	A change from any other heading.
9018.11 – 9021.90	A change from any other subheading.
9022.12	A change from any other subheading.
9022.13 – 9022.14	A change from any other heading; or A change from subheading 9022.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9022.90 does not exceed 50 percent of the transaction value or ex-works price of the good.
9022.19 – 9022.21	A change from any other subheading.
9022.29 – 9022.30	A change from any other heading; or A change from subheading 9022.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9022.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
9022.90	A change from any other heading.
90.23	A change from any other heading.
9024.10 – 9024.80	A change from any other heading; or A change from subheading 9024.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9024.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
9024.90	A change from any other heading.

9025.11 – 9025.80	A change from any other heading; or A change from subheading 9025.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9025.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
9025.90	A change from any other heading.
9026.10 – 9026.80	A change from any other subheading.
9026.90	A change from any other heading.
9027.10	A change from any other heading; or A change from subheading 9027.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9027.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
9027.20 – 9027.30	A change from any other subheading.
9027.50 – 9027.80	A change from any other subheading.
9027.90	A change from any other heading.
9028.10 – 9028.30	A change from any other heading; or A change from subheading 9028.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9028.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
9028.90	A change from any other heading.

9029.10 – 9029.20	A change from any other heading; or A change from subheading 9029.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9029.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
9029.90	A change from any other heading.
9030.10 – 9030.89	A change from any other subheading.
9030.90	A change from any other heading.
9031.10 – 9031.80	A change from any other heading; or A change from subheading 9031.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9031.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
9031.90	A change from any other heading.
9032.10 – 9032.89	A change from any other heading; or A change from subheading 9032.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9032.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
9032.90	A change from any other heading.
90.33	A change from any other heading.

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

91.01 – 91.07

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

A change from heading 91.08 through 91.14, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 91.08 through 91.14 does not exceed 55 percent of the transaction value or ex-works price of the good.

91.08 – 91.10

A change from any other heading.

9111.10 – 9111.80

A change from any other heading; or

A change from subheading 9111.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 9111.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

9111.90

A change from any other heading.

9112.20

A change from any other heading; or

A change from subheading 9112.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 9112.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

9112.90

A change from any other heading.

91.13 – 91.14

A change from any other heading.

Chapter 92 Musical Instruments; Parts and Accessories of Such Articles

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

A change from heading 92.09, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 92.09 does not exceed 55 percent of the transaction value or ex-works price of the good.

92.09 A change from any other heading.

**SECTION XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES
THEREOF (Chapter 93)**

Chapter 93 Arms and Ammunition; Parts and Accessories Thereof

93.01 – 93.04 A change from any other heading, except from heading 93.05; or

A change from heading 93.05, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 93.05 does not exceed 55 percent of the transaction value or ex-works price of the good.

93.05 A change from any other heading.

9306.21 – 9306.90 A change from any other heading.

93.07 A change from any other heading.

SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES
(Chapters 94 – 96)

Chapter 94 Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and the Like; Prefabricated Buildings

9401.10 – 9401.80 A change from any other heading; or

A change from subheading 9401.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9401.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

9401.90 A change from any other heading.

94.02 A change from any other heading.

9403.10 – 9403.89 A change from any other heading; or

A change from subheading 9403.90, whether or not there is also a change from any other heading, provided the value of the non-originating materials of subheading 9403.90 does not exceed 55 percent of the transaction value or ex-works price of the good.

9403.90 A change from any other heading.

94.04 A change from any other heading.

9405.10 – 9405.60 A change from any other heading; or

A change from subheading 9405.91 through 9405.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9405.91 through 9405.99 does not exceed 55 percent of the transaction value or ex-works price of the good.

9405.91 – 9405.99 A change from any other heading.

94.06 A change from any other heading.

Chapter 95 Toys, Games and Sports Requisites; Parts and Accessories Thereof

95.03 A change from any other heading; or

A change from within that heading, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of that heading does not exceed 55 percent of the transaction value or ex-works price of the good.

95.04 – 95.05 A change from any other heading.

9506.11 – 9506.29 A change from any other heading.

9506.31 A change from any other heading; or

A change from subheading 9506.39, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9506.39 does not exceed 55 percent of the transaction value or ex-works price of the good.

9506.32 – 9506.99 A change from any other heading.

95.07 – 95.08 A change from any other heading.

Chapter 96 Miscellaneous Manufactured Articles

96.01 – 96.04 A change from any other heading.

96.05	A change from any other chapter; or A change from any other heading within Chapter 96, whether or not there is also a change from any other heading, provided the value of non-originating component goods of Chapter 96 does not exceed 20 percent of the transaction value or ex-works price of the set.
9606.10	A change from any other heading.
9606.21 – 9606.29	A change from any other heading; or A change from subheading 9606.30, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9606.30 does not exceed 55 percent of the transaction value or ex-works price of the good.
9606.30	A change from any other heading.
9607.11 – 9607.19	A change from any other heading; or A change from subheading 9607.20, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9607.20 does not exceed 55 percent of the transaction value or ex-works price of the good.
9607.20	A change from any other heading.
9608.10 – 9608.40	A change from any other heading; or A change from subheading 9608.60 through 9608.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9608.60 through 9608.99 does not exceed 55 percent of the transaction value or ex-works price of the good.

9608.50	A change from any other heading; or A change from subheading 9608.10 through 9608.40, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of subheading 9608.10 through 9608.40 does not exceed 20 percent of the transaction value or ex-works price of the set.
9608.60 – 9608.99	A change from any other heading.
96.09 – 96.10	A change from any other heading.
96.11	A change from any other heading; or A change to a set from within this heading or any other heading, provided that the value of the non-originating component goods of this heading does not exceed 20 percent of the transaction value or ex-works price of the set.
96.12	A change from any other heading.
9613.10 – 9613.80	A change from any other heading; or A change from subheading 9613.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9613.90 does not exceed 55 percent of the transaction value or ex-works price of the good.
9613.90	A change from any other heading.
96.14 – 96.18	A change from any other heading.
96.19	A change from any other heading.

**SECTION XXI WORKS OF ART, COLLECTORS' PIECES AND
ANTIQUES (Chapter 97)**

Chapter 97 Works of Art, Collectors' Pieces and Antiques

97.01 – 97.06 A change from any other heading.