

## CCRFTA Rules of Origin Regulations (SOR/2002-395)

Enabling Statute: Customs Tariff

Regulation current to January 25th, 2011

Attention: See coming into force provision and notes, where applicable.

# CCRFTA Rules of Origin Regulations

SOR/2002-395

Registration October 31, 2002

## CUSTOMS TARIFF

CCRFTA Rules of Origin Regulations

P.C. 2002-1859 October 31, 2002

Her Excellency the Governor General in Council, on the recommendation of the Minister of Finance, pursuant to paragraph 16(2)(a)<sup>a</sup> of the *Customs Tariff*<sup>b</sup>, hereby makes the annexed *CCRFTA Rules of Origin Regulations*.

a S.C. 2001, c. 28, ss. 34(1)

b S.C. 1997, c. 36

## CCRFTA RULES OF ORIGIN REGULATIONS

### PART 1 INTERPRETATION

1. (1) The following definitions apply in these Regulations.

"Agreement" means the Canada — Costa Rica Free Trade Agreement. (*Accord*)

"CCRFTA country" means Canada or Costa Rica. (*pays ALÉCCR*)

"Customs Valuation Agreement" means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994* set out in Annex 1A of the *Final Act Embodying the Results of the Uruguay Round of Multilateral Trade Negotiations*. (*Accord sur la valeur en douane*)

"excluded costs" means sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and non-allowable interest costs; (*coûts exclus*)

"fungible goods" means goods that are interchangeable for commercial purposes and the properties of which are essentially identical. (*produits fongibles*)

"fungible materials" means materials that are interchangeable for commercial purposes and the properties of which are essentially identical. (*matières fongibles*)

"identical goods" means, with respect to a good, goods that

- (a) are the same as that good in all respects, including physical characteristics, quality and reputation but excluding minor differences in appearance;
- (b) were produced in the same country as that good; and
- (c) were produced
  - (i) by the producer of that good, or
  - (ii) by another producer, where no goods that satisfy the requirements of paragraphs (a) and (b) were produced by the producer of that good. (*produits identiques*)

"indirect material" means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the

maintenance of buildings or the operation of equipment associated with the production of a good, and includes

- (a) fuel and energy;
- (b) tools, dies and moulds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting the other goods;
- (g) catalysts and solvents; and
- (h) 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; (*matière indirecte*)

"intermediate material" means a material that is produced by a producer of a good and is used in the production of that good. (*matière intermédiaire*)

"material" means a good that is used in the production of another good, and includes a part or ingredient. (*matière*)

"net cost" means the 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. (*coût net*)

"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 subsection 4(6). (*coût net d'un produit*)

"non-allowable interest costs" means interest costs incurred by a producer that are more than 700 basis points above the applicable national government interest rate identified for comparable maturities. (*frais d'intérêt non admissibles*)

"non-originating good" means a good that does not qualify as originating under these Regulations. (*produit non originaire*)

"non-originating material" means a material that does not qualify as originating under these Regulations. (*matière non originaire*)

"originating good" means a good that qualifies as originating under these Regulations. (*produit originaire*)

"originating material" means a material that qualifies as originating under these Regulations. (*matière originaire*)

"producer" means a person who grows, mines, harvests, fishes, hunts, manufactures, processes or assembles a good. (*producteur*)

"production" means growing, mining, harvesting, fishing, trapping, hunting, manufacturing, processing or assembling a good. (*production*)

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

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

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

(a) sales and marketing promotion, media advertising, advertising and market research, promotional and demonstration materials, exhibits, sales conferences, trade shows and conventions; banners, marketing displays, free samples, sales, marketing and after-sales service literature (product brochures, catalogues, technical literature, price lists, service manuals, sales aid information), establishment and protection of logos and trademarks, sponsorships, wholesale and retail restocking charges, entertainment;

(b) sales and marketing incentives, consumer, retailer or wholesaler rebates; merchandise incentives;

(c) salaries and wages, sales commissions, bonuses, benefits (for example, medical, insurance, pension), travelling and living expenses, membership and professional fees, for sales promotion, marketing and after-sales service personnel;

(d) recruiting and training of sales promotion, marketing and after-sales service personnel, and after-sales training of customers' employees, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;

(e) product liability insurance;

(f) office supplies for sales promotion, marketing and after-sales service of goods, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;

(g) telephone, mail and other communications, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;

(h) rent and depreciation of sales promotion, marketing and after-sales service offices and distribution centres;

(i) property insurance premiums, taxes, cost of utilities, and repair and maintenance of sales promotion, marketing and after-sales service offices and distribution centres, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer; and

(j) payments by the producer to other persons for warranty repairs. (*frais de promotion des ventes, de commercialisation et de service après-vente*)

"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 the costs of preparing and packaging the good for retail sale. (*frais d'expédition et d'emballage*)

"similar goods" means with respect to a good, goods that

(a) although not alike in all respects to that good, have similar characteristics and component materials that enable the goods to perform the same functions and to be commercially interchangeable with that good;

(b) were produced in the same country as that good; and

(c) were produced

(i) by the producer of that good, or

(ii) by another producer, where no goods that satisfy the requirements of paragraphs (a) and (b) were produced by the producer of that good. (*produits similaires*)

"tariff provision" means a heading or subheading. (*poste tarifaire*)

"territory" has the meaning assigned in subsection 2(1) of the *Canada — Costa Rica Free Trade Implementation Act*. (*territoire*)

“total cost” means the total of all product costs, period costs and other costs incurred in the territory of one or both of the CCRFTA countries. (*coût total*)

“transaction value” means

(a) 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, regardless of whether the good or material is sold for export; or

(b) where there is no transaction value or the transaction value is unacceptable under Article 1 of the Customs Valuation Agreement, the value determined in accordance with Articles 2 through 7 of the Customs Valuation Agreement. (*valeur transactionnelle*)

“used” means used or consumed in the production of a good. (*utilisé*)

(2) In these Regulations,

(a) “chapter”, unless otherwise indicated, refers to a chapter of the Harmonized System;

(b) “heading” refers to any four-digit number in the Harmonized System; and

(c) “subheading” refers to any six-digit number in the Harmonized System.

(3) For purposes of applying the Customs Valuation Agreement under these Regulations, the principles of the Customs Valuation Agreement shall apply to domestic transactions, with such modifications as the circumstances may require.

(4) All costs referred to in these Regulations shall be recorded and maintained in accordance with the Generally Accepted Accounting Principles applicable in the territory of the CCRFTA country in which the good is produced.

## **PART 2 ORIGINATING GOODS**

General

**2.** (1) Except as otherwise provided in these Regulations, a good originates in the territory of a CCRFTA country where the good is

(a) a mineral good or other non-living natural resource extracted in or taken from the territory of one or both of the CCRFTA countries;

(b) a vegetable harvested in the territory of one or both of the CCRFTA countries;

(c) a live animal born and raised entirely in the territory of one or both of the CCRFTA countries;

(d) a good obtained from a live animal in the territory of one or both of the CCRFTA countries;

(e) a good obtained from hunting or fishing in the territory of one or both of the CCRFTA countries;

(f) fish, shellfish or other marine life taken from the sea, seabed or subsoil outside the territory of one or both of the CCRFTA countries by a vessel registered, recorded or listed with a CCRFTA country, or leased by a company established in the territory of a CCRFTA country, and entitled to fly its flag, or by a vessel not exceeding 15 tons gross tonnage that is licensed by a CCRFTA country;

(g) a good produced on board a factory ship from a good referred to in paragraph

(f), if the factory ship is registered, recorded or listed with a CCRFTA country, or leased by a company established in the territory of a CCRFTA country, and entitled to fly its flag;

(h) a good, other than fish, shellfish or other marine life, taken or extracted from the seabed or the subsoil of the continental shelf or the exclusive economic zone of either of the CCRFTA countries;

(i) a good, other than fish, shellfish or other marine life, taken or extracted from the seabed or the subsoil, in the area outside the continental shelf and the exclusive economic zone of either of the CCRFTA countries or of any other State as defined in

the United Nations Convention on the Law of the Sea, by a vessel registered, recorded or listed with a CCRFTA country and entitled to fly its flag, or by a CCRFTA country or person from a CCRFTA country;

(j) a good taken from outer space, where the good is obtained by a CCRFTA country or a person of a CCRFTA country and is not processed outside the territories of the CCRFTA countries;

(k) waste and scrap derived from

(i) production in the territory of one or both of the CCRFTA countries, or

(ii) waste and scrap derived from used goods collected in the territory of one or both of the CCRFTA countries, where that waste and scrap is fit only for the recovery of raw materials; or

(l) a good produced in the territory of one or both of the CCRFTA countries exclusively from a good referred to in any of paragraphs (a) through (k), or from the derivatives of such a good, at any stage of production.

(2) A good originates in the territory of a CCRFTA country if each of the non-originating materials used in the production of the good undergoes the applicable change in tariff classification as a result of production that occurs entirely in the territory of one or both of the CCRFTA countries and if the applicable rule in Schedule I for the tariff provision under which the good is classified specifies

(a) only a change in tariff classification, and the good satisfies all other applicable requirements of these Regulations; or

(b) both a change in tariff classification and a regional value-content requirement and the good satisfies all other applicable requirements of these Regulations.

(3) A good originates in the territory of a CCRFTA country where the good is produced entirely in the territory of one or both of the CCRFTA countries exclusively from originating materials.

(4) A good originates in the territory of a CCRFTA country where, except in the case of a good of any of Chapter 39 or Chapters 50 through 63,

(a) the good is produced entirely in the territory of one or both of the CCRFTA countries;

(b) one or more of the non-originating materials used in the production of the good do not undergo an applicable change in tariff classification because both the good and the non-originating materials are classified in the same subheading, or heading that is not further subdivided into subheadings;

(c) each of the non-originating materials that is used in the production of the good and is not referred to in subparagraph (b) undergoes an applicable change in tariff classification or satisfies any other applicable requirement set out in Schedule I;

(d) the regional value content of the good, calculated in accordance with section 4, is not less than 35 per cent where the transaction value method is used, or is not less than 25 per cent where the net cost method is used, unless the applicable rule in Schedule I for the tariff provision under which the good is classified specifies a different regional value-content requirement, in which case that regional value-content requirement shall apply; and

(e) the good satisfies all other applicable requirements of these Regulations.

(5) For purposes of paragraph (4)(b), the determination of whether a heading or subheading for both a good and the materials that are used in the production of the good shall be made on the basis of the nomenclature of the heading or subheading and the relevant Section of Chapter Notes in accordance with the General Rules for the Interpretation of the Harmonized System.

De Minimis

**3.** (1) A good shall be considered to originate in the territory of a CCRFTA country where the value of all non-originating materials that are used in the production of the good and that do not undergo an applicable change in tariff classification as a

result of production occurring entirely in the territory of one or both of the CCRFTA countries is not more than 10 per cent of the transaction value of the good, adjusted to an F.O.B. basis, provided that

(a) if the good is subject to a regional value-content requirement, the value of those non-originating materials shall be taken into account in calculating the regional value content of the good; and

(b) the good satisfies all other applicable requirements of these Regulations.

(2) Except as provided in Schedule I, subsection (1) does not apply to a non-originating material that is used in the production of a good of any of Chapters 1 through 21, unless the non-originating material is of a different subheading than the good for which origin is being determined under this section.

(3) A good of any of Chapters 50 through 63 that does not originate in the territory of a CCRFTA country because certain fibres or yarns that are used in the production of the component of the good that determines the tariff classification of the good do not undergo an applicable change in tariff classification as a result of production occurring entirely in the territory of one or both of the CCRFTA countries shall be considered to originate in the territory of a CCRFTA country if

(a) the total weight of all those fibres or yarns is not more than 10 per cent of the total weight of that component; and

(b) the good satisfies all other applicable requirements of these Regulations.

(4) For purposes of subsection (3),

(a) the component of a good that determines the tariff classification of that good shall be identified in accordance with the General Rules for the Interpretation of the Harmonized System; and

(b) where the component of the good that determines the tariff classification of the good is a blend of two or more yarns or fibres, all yarns and fibres used in the production of the component shall be taken into account in determining the weight of fibres and yarns in that component.

### **PART 3 REGIONAL VALUE CONTENT**

**4.** (1) Except as provided in subsections (2) and (3), the regional value content of a good shall be calculated on the basis of the following transaction value method:

$$RVC = \frac{TV - VNM}{TV} \times 100$$

where

RVC is the regional value content of the good, expressed as a percentage;

TV is the transaction value of the good, adjusted to an F.O.B. basis; and

VNM is the value of non-originating materials used by the producer in the production of the good, determined in accordance with section 5.

(2) For an automotive good of headings 87.01 through 87.02, subheadings 8703.21 through 8703.90 or headings 87.04 through 87.08, the regional value content shall be calculated on the basis of the following net cost method:

$$RVC = \frac{TV - VNM}{TV} \times 100$$

where

RVC is the regional value content of the good, expressed as a percentage;

NC is the net cost of the good calculated in accordance with subsection (6); and

VNM is the value of non-originating materials used by the producer in the production of the good, determined in accordance with section 5.

(3) For an automotive good of subheadings 8407.31 through 8407.34 or subheading 8703.10, the regional value content of a good shall be calculated, at the choice of the exporter or producer of the good, on the basis of either the transaction value method set out in subsection (1) or the net cost method set out in subsection (2).

(4) For purposes of calculating the regional value content of a good under subsection (1) or (2), the value of non-originating materials used by a producer in the production of the good shall not include

(a) the value of any non-originating materials used by another producer in the production of originating materials that are subsequently acquired and used by the producer of the good in the production of that good; or

(b) the value of any non-originating materials used by the producer in the production of an originating intermediate material.

(5) For purposes of subsection (4), where an originating intermediate material is used by the producer of the good with non-originating materials (whether or not those non-originating materials are produced by that producer) in the production of the good, the value of those non-originating materials shall be included in the value of non-originating materials.

(6) For purposes of subsection (2), the net cost of a good may be calculated, at the choice of the producer of the good, by

(a) calculating the total cost incurred with respect to all goods produced by that producer, subtracting any excluded costs that are included in that total cost and reasonably allocating the remainder to the good;

(b) calculating the total cost incurred with respect to all goods produced by that producer, reasonably allocating that total cost to the good and subtracting any excluded costs that are included in the amount allocated to that good; or

(c) reasonably allocating each cost that forms part of the total cost incurred with respect to the good so that the aggregate of those costs does not include any excluded costs.

(7) For purposes of calculating net cost under subsection (6), excluded costs that are included in the value of a material that is used in the production of the good shall not be subtracted from or otherwise excluded from the total cost.

## **PART 4 MATERIALS**

### General

**5.** (1) Except in the case of intermediate materials, for purposes of calculating the regional value content of a good, the value of a material that is used in the production of the good shall be

(a) the transaction value, determined in accordance with Article 1 of the Customs Valuation Agreement;

(b) the value determined in accordance with Articles 2 through 7 of the Customs Valuation Agreement, where, with respect to the transaction in which the producer acquired the material, there is no transaction value under, or the transaction value is unacceptable, under Article 1 of the Customs Valuation Agreement.

(2) The value of a material referred to in subsection (1) shall

(a) include the costs of freight, insurance and packing and all other costs incurred in transporting the material to the place of importation if they are not included under paragraph (1)(a) or (b); and

(b) in the case of a domestic transaction, be determined in accordance with the principles of the Customs Valuation Agreement in the same manner as an international transaction, with such modifications as the circumstances may require.

### Intermediate Materials

- (3) The value of an intermediate material shall be, at the choice of the producer of the good,
- (a) the total cost incurred with respect to all goods produced by the producer that can be reasonably allocated to that intermediate material; or
  - (b) the sum of all costs that comprise the total cost incurred with respect to that intermediate material that can be reasonably allocated to that intermediate material.

### Indirect Materials

- (4) For purposes of determining whether a good is an originating good, an indirect material that is used in the production of the good shall be considered to be an originating material, regardless of where that indirect material is produced.

### Packaging Materials and Containers for Retail Sale

- (5) Packaging materials and containers in which a good is packaged for retail sale, if classified under the Harmonized System with the good that is packaged therein, shall be disregarded for purposes of determining whether all of the non-originating materials used in the production of the good undergo an applicable change in tariff classification.

- (6) Where packaging materials and containers in which a good is packaged for retail sale are classified under the Harmonized System with the good that is packaged therein and that good is subject to a regional value-content requirement, the value of those packaging materials and containers shall be taken into account as originating materials or non-originating materials, as the case may be, for purposes of calculating the regional value content of the good.

### Packing Materials and Containers for Shipment

- (7) Packing materials and containers in which the good is packed for shipment shall be disregarded for purposes of determining whether
- (a) the non-originating materials used in the production of the good undergo an applicable change in tariff classification, and
  - (b) the good satisfies a regional value-content requirement.

### Fungible Goods and Fungible Materials

- (8) For purposes of determining whether a good is an originating good,
- (a) where originating materials and non-originating materials that are fungible materials are used in the production of the good, the determination of whether the materials are originating materials may be made on the basis of any of the applicable inventory management methods set out in Schedule 2; and
  - (b) where originating goods and non-originating goods that are fungible goods are physically combined or mixed in inventory and prior to exportation do not undergo production or any other operation in the territory of the CCRFTA country in which they were physically combined or mixed in inventory, other than unloading, reloading or any other operation necessary to preserve the goods in good condition or to transport the goods for exportation to the territory of the other CCRFTA country, the determination of whether the good is an originating good may be made on the basis of any of the applicable inventory management methods set out in Schedule 2.



### Sets or Assortments of Goods

(9) Except as provided in Schedule 1, a set or assortment, as defined in Rule 3 of the General Rules for the Interpretation of the Harmonized System, shall be considered as originating, provided that:

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

(b) where the set or assortment contains non-originating component products, including packaging materials and containers,

(i) at least one of the component products, or all the packaging materials and containers for the set, is originating, and

(ii) the regional value content of the set or assortment is not less than 50 per cent under the transaction value method.

(10) For purposes of paragraph (9)(b), the value of packaging materials and containers for the set shall be taken into account as originating materials or non-originating materials, as the case may be, for purposes of calculating the regional value content of the set.

### Accessories, Spare Parts and Tools

(11) Accessories, spare parts or tools that are delivered with a good and form part of the good's standard accessories, spare parts or tools are originating materials if the good is an originating good, and shall be disregarded for purposes of determining whether all the non-originating materials used in the production of the good undergo an applicable change in tariff classification provided that

(a) the accessories, spare parts or tools are not invoiced separately from the good, whether or not each is listed or detailed on the invoice; and

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

(12) Where a good is subject to a regional value-content requirement, the value of accessories, spare parts or tools that are delivered with that good and form part of the good's standard accessories, spare parts or tools shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the regional value content of the good.

## **PART 5 OTHER PROVISIONS**

### Accumulation

**6.** For purposes of determining whether a good is an originating good, an exporter or producer of a good may choose to accumulate the production, by one or more producers in the territory of one or both of the CCRFTA countries, of materials that are incorporated into that good so that the production of the materials shall be considered to have been performed by that exporter or producer provided that

(a) all non-originating materials used in the production of the good undergo the applicable change in tariff classification specified in Schedule 1 and the good satisfies any applicable regional value-content requirement entirely in the territory of one or both of the CCRFTA countries; and

(b) the good satisfies all other applicable requirements of these Regulations.

### Transshipment

**7.** A good is not an originating good by reason of having undergone production that occurs entirely in the territory of one or both of the CCRFTA countries that would enable the good to qualify as an originating good if, subsequent to that production,

(a) the good does not remain under customs control while outside the territories of the CCRFTA countries;

- (b) the good enters into trade or consumption in the territory of a country other than a CCRFTA country; or
- (c) the good undergoes further production or any other operation outside the territories of the CCRFTA countries, other than unloading, reloading or any other operation necessary to preserve the good in good condition or to transport the good to the territory of a CCRFTA country.

#### Non-qualifying Operations

- 8.** Except in the case of sets or as provided in Schedule 1, a good is not an originating good merely by reason of
- (a) a disassembly of the good into parts;
  - (b) a change in the end use of the good;
  - (c) the mere separation of one or more individual materials or components from an artificial mixture;
  - (d) the mere dilution with water or another substance that does not materially alter the characteristics of the good;
  - (e) the removal of dust or damaged parts from, oiling, or applying anti-rust paint or protective coatings to, the good;
  - (f) any testing or calibration, division of loose shipments, grouping into packages or attaching identifying labels, markings or signs to the good or its packaging; or
  - (g) the packaging or repackaging of the good.

### **PART 6 COMING INTO FORCE**

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**9.** These Regulations come into force on the day on which subsection 34(1) of the *Canada — Costa Rica Free Trade Agreement Implementation Act*, chapter 28 of the Statutes of Canada, 2001, comes into force.

\* [Note: Regulations in force November 1, 2002, see SI/2002-146.]

### SCHEDULE I

#### **SPECIFIC RULES OF ORIGIN**

1.

(1) The following definitions apply in this Schedule.

“fry” means immature fish at a post-larval stage and includes fingerlings, parr, smolts and elvers. (*alevin*)

“voile” means fabric, solely of polyester, of single yarns measuring not less than 75 decitex but not more than 80 decitex (prior to twisting/ in the untwisted state), having 24 filaments per yarn and with a twist of 900 or more turns per metre, of subheading 5407.61. (*voile*)

(2) For the purposes of this Schedule,

- (a) the specific rule or set of rules that applies to a tariff provision is set out adjacent to that tariff provision;
- (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) a reference to weight in the rules for goods of any of Chapters 1 through 24 shall be construed as a reference to dry weight unless otherwise specified in the Harmonized System;

(d) where two or more rules are applicable to a tariff provision or group of tariff provisions and the alternative rule contains a phrase beginning with the words “whether or not”:

(i) the change in tariff classification specified in the phrase beginning with the words “whether or not” reflect the change specified in the first rule applicable to the tariff provision or group of tariff provisions,

(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 non-originating materials referred to at the beginning of the alternative rule shall be included in calculating the regional value content set out in the rule, and

(iv) the value of non-originating materials satisfying the change in tariff classification specified in the phrase beginning with the words “whether or not” shall not be included in calculating the regional value content set out in the rule.

## SECTION I

### LIVE ANIMALS; ANIMAL PRODUCTS

#### (CHAPTERS 1 THROUGH 5)

<b>Chapter 1</b>	<b>Live Animals</b>
01.01-01.06	A change to headings 01.01 through 01.06 from any other chapter.
<b>Chapter 2</b>	<b>Meat and Edible Meat Offal</b>
02.01-02.10	A change to headings 02.01 through 02.10 from any other chapter.
<b>Chapter 3</b>	<b>Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates</b>
0301.10-0301.99	(1) A change to subheadings 0301.10 through 0301.99 from any other chapter; or (2) A change to any one of subheadings 0301.10 through 0301.99 from within that subheading.
03.02-03.03	(1) A change to headings 03.02 through 03.03 from any other chapter; or (2) A change to headings 03.02 through 03.03 from fry of heading 03.01.
03.04	(1) A change to heading 03.04 from fry of heading 03.01 or any other chapter; or (2) A change to heading 03.04 from any other heading, except from subheadings 0302.11, 0302.31 through 0302.39, 0302.61, 0302.65, 0302.69, 0303.21, 0303.41 through 0303.49, 0303.71, 0303.75, 0303.77 or 0303.79.
0305.10-0305.20	A change to subheadings 0305.10 through 0305.20 from fry of heading 03.01 or any other chapter.
0305.30	A change to subheading 0305.30 from any other heading, except from subheadings 0302.11, 0302.23, 0302.31 through 0302.39, 0302.61, 0302.65, 0302.69, 0303.21, 0303.33, 0303.41 through 0303.49, 0303.71, 0303.75, 0303.77 or 0303.79.
0305.41-0305.42	A change to subheadings 0305.41 through 0305.42 from any other subheading, including another subheading within that group.
0305.49	A change to subheading 0305.49 from any other heading, except from subheadings 0302.11, 0302.31 through 0302.39, 0302.61, 0302.65, 0302.69, 0303.21, 0303.41 through 0303.49, 0303.71, 0303.75, 0303.77 or 0303.79.

0305.51	A change to subheading 0305.51 from any other subheading.
0305.59	A change to subheading 0305.59 from any other heading, except from subheadings 0302.11, 0302.23, 0302.31 through 0302.39, 0302.61, 0302.65, 0302.69, 0303.21, 0303.33, 0303.41 through 0303.49, 0303.71, 0303.75, 0303.77 or 0303.79.
0305.61- 0305.63	A change to subheadings 0305.61 through 0305.63 from any other subheading, including another subheading within that group.
0305.69	A change to subheading 0305.69 from any other heading, except from subheadings 0302.11, 0302.23, 0302.31 through 0302.39, 0302.61, 0302.65, 0302.69, 0303.21, 0303.33, 0303.41 through 0303.49, 0303.71, 0303.75, 0303.77 or 0303.79.
0306.11- 0306.14	A change to subheadings 0306.11 through 0306.14 from any other heading.
0306.19	A change to subheading 0306.19 from any other subheading, except from subheading 0306.29.
0306.21- 0306.24	(1) A change to subheadings 0306.21 through 0306.24 from any other heading; or (2) A change to market-size crustaceans of any one of subheadings 0306.21 through 0306.24 from larvae of that subheading.
0306.29	A change to subheading 0306.29 from any other subheading, except from subheading 0306.19.
0307.10- 0307.99	(1) A change to subheadings 0307.10 through 0307.99 from any other heading; or (2) A change to market-size molluscs or other aquatic invertebrates of any one of subheadings 0307.10 through 0307.99 from larvae of that subheading.
<b>Chapter 4</b>	<b>Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included</b>
04.01- 04.10	A change to headings 04.01 through 04.10 from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids.
<b>Chapter 5</b>	<b>Products of Animal Origin, Not Elsewhere Specified or Included</b>
05.01- 05.11	A change to headings 05.01 through 05.11 from any other chapter.

## SECTION II

### VEGETABLE PRODUCTS (CHAPTERS 6 THROUGH 14)

**Note:** *Agricultural and horticultural goods grown in the territory of a CCRFTA country shall be treated as originating in the territory of that CCRFTA country even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a CCRFTA country or a non-CCRFTA country.*

<b>Chapter 6</b>	<b>Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage</b>
06.01- 06.04	A change to headings 06.01 through 06.04 from any other chapter.
<b>Chapter 7</b>	<b>Edible Vegetables and Certain Roots and Tubers</b>
07.01- 07.14	A change to headings 07.01 through 07.14 from any other chapter.
<b>Chapter 8</b>	<b>Edible Fruit and Nuts; Peel of Citrus Fruit or Melons</b>

08.01- 08.12	A change to headings 08.01 through 08.12 from any other chapter.
0813.10- 0813.40	A change to subheadings 0813.10 through 0813.40 from any other chapter.
0813.50	A change to subheading 0813.50 from any other subheading, except from heading 08.01, subheading 0802.90, heading 08.03, subheading 0804.30 or 0804.50, heading 08.05 or 08.07 or subheading 0813.40.
08.14	(1) A change to heading 08.14 from any other heading; or (2) A change to frozen, dried or provisionally preserved peel of citrus fruit of heading 08.14 from fresh peel of citrus fruit of heading 08.14, whether or not there is also a change from any other heading.
<b>Chapter 9</b>	<b>Coffee, Tea, Maté and Spices</b>
09.01	A change to heading 09.01 from any other chapter.
0902.10- 0902.40	A change to any one of subheadings 0902.10 through 0902.40 from within that subheading or any other subheading, including another subheading within that group.
09.03	A change to heading 09.03 from any other heading.
0904.11- 0910.99	A change to any one of subheadings 0904.11 through 0910.99 from within that subheading or any other subheading, including another subheading within that group, except from subheading 0709.60, 0904.20, 0908.30 or 0910.10.
<b>Chapter 10</b>	<b>Cereals</b>
10.01- 10.08	A change to headings 10.01 through 10.08 from any other chapter.
<b>Chapter 11</b>	<b>Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten</b>
11.01- 11.03	A change to headings 11.01 through 11.03 from any other chapter.
1104.12	A change to subheading 1104.12 from any other subheading.
1104.19- 1104.30	(1) A change to rolled or flaked grains of barley of subheading 1104.19 from within that subheading or any other subheading; or (2) A change to any other good of subheadings 1104.19 through 1104.30 from any other heading.
11.05- 11.07	A change to headings 11.05 through 11.07 from any other chapter.
1108.11- 1108.13	A change to subheadings 1108.11 through 1108.13 from any other heading.
1108.14	A change to subheading 1108.14 from any other chapter, except from subheading 0714.10.
1108.19- 1108.20	A change to subheadings 1108.19 through 1108.20 from any other heading.
11.09	A change to heading 11.09 from any other heading.
<b>Chapter 12</b>	<b>Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder</b>
12.01- 12.07	A change to headings 12.01 through 12.07 from any other chapter.
12.08	A change to heading 12.08 from any other heading.
12.09- 12.14	A change to headings 12.09 through 12.14 from any other chapter.
<b>Chapter 13</b>	<b>Lac; Gums, Resins and Other Vegetable Saps and Extracts</b>
13.01- 13.02	A change to headings 13.01 through 13.02 from any other chapter, except from concentrates of poppy straw of subheading 2939.11.
<b>Chapter 14</b>	<b>Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included</b>

14.01- A change to headings 14.01 through 14.04 from any other chapter.  
14.04

### SECTION III

#### **ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

##### **(CHAPTER 15)**

<b>Chapter 15</b>	<b>Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes</b>
15.01-15.12	A change to headings 15.01 through 15.12 from any other chapter.
1513.11- 1513.19	A change to subheadings 1513.11 through 1513.19 from any other chapter.
1513.21- 1513.29	A change to subheadings 1513.21 through 1513.29 from any other chapter, except from subheading 1207.10.
15.14-15.15	A change to headings 15.14 through 15.15 from any other chapter.
1516.10	(1) A change to a good of subheading 1516.10, obtained entirely from seals or seal products, from any other heading; or (2) A change to any other good of subheading 1516.10 from any other chapter.
1516.20	A change to subheading 1516.20 from any other chapter.
15.17-15.18	A change to headings 15.17 through 15.18 from any other chapter, except from heading 38.23.
15.20-15.22	A change to headings 15.20 through 15.22 from any other chapter.

### SECTION IV

#### **PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

##### **(CHAPTERS 16 THROUGH 24)**

<b>Chapter 16</b>	<b>Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates</b>
16.01- 16.02	A change to headings 16.01 through 16.02 from any other chapter or mechanically de-boned fowl of heading 02.07, except from headings 02.01 through 02.03, subheadings 0206.10 through 0206.49 or any other good of heading 02.07.
16.03- 16.05	A change to headings 16.03 through 16.05 from any other chapter.
<b>Chapter 17</b>	<b>Sugars and Sugar Confectionery</b>
17.01- 17.03	A change to headings 17.01 through 17.03 from any other chapter.
17.04	A change to heading 17.04 from any other heading.
<b>Chapter 18</b>	<b>Cocoa and Cocoa Preparations</b>
18.01- 18.02	A change to headings 18.01 through 18.02 from any other chapter.
18.03	A change to heading 18.03 from any other heading.
18.04-	A change to headings 18.04 through 18.05 from any other heading, including

18.05	another heading within that group, except from heading 18.03.
18.06	A change to heading 18.06 from any other heading, except from headings 18.03 through 18.05.
<b>Chapter 19</b>	<b>Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products</b>
1901.10	A change to subheading 1901.10 from any other chapter.
1901.20	(1) A change to subheading 1901.20 from any other chapter; or (2) A change to mixes and doughs of subheading 1901.20 containing more than 25 per cent by weight of butterfat, not put up for retail sale, from any other chapter, except from Chapter 4.
1901.90	(1) A change to subheading 1901.90 from any other chapter; or (2) A change to dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids from any other chapter, except from Chapter 4.
19.02-19.03	A change to headings 19.02 through 19.03 from any other heading, including another heading within that group.
1904.10-1904.20	A change to subheadings 1904.10 through 1904.20 from any other heading.
1904.30-1904.90	A change to subheadings 1904.30 through 1904.90 from any other heading, except from heading 10.06.
19.05	A change to heading 19.05 from any other heading.
<b>Chapter 20</b>	<b>Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants</b>
20.01-20.04	A change to headings 20.01 through 20.04 from any other chapter.
2005.10	A change to subheading 2005.10 from any other subheading.
2005.20-2005.90	A change to subheadings 2005.20 through 2005.90 from any other chapter.
20.06	A change to heading 20.06 from any other chapter.
2007.10	A change to subheading 2007.10 from any other subheading.
2007.91-2007.99	A change to subheadings 2007.91 through 2007.99 from any other heading.
2008.11-2008.19	A change to subheadings 2008.11 through 2008.19 from any other chapter.
2008.20	A change to subheading 2008.20 from any other heading, except from subheading 0804.30.
2008.30-2008.99	A change to subheadings 2008.30 through 2008.99 from any other chapter.
2009.11-2009.90	A change to any one of subheadings 2009.11 through 2009.90 from within that subheading or any other subheading, including another subheading within that group.
<b>Chapter 21</b>	<b>Miscellaneous Edible Preparations</b>
2101.11-2101.12	A change to subheadings 2101.11 through 2101.12 from any other chapter, except from Chapter 9.
2101.20-2101.30	A change to subheadings 2101.20 through 2101.30 from any other chapter.
2102.10	A change to subheading 2102.10 from within that subheading or any other subheading.
2102.20-2102.30	A change to subheadings 2102.20 through 2102.30 from any other chapter.
2103.10-2103.20	A change to subheadings 2103.10 through 2103.20 from any other chapter.
2103.30	A change to subheading 2103.30 from within that subheading or any other subheading.

- 2103.90 A change to subheading 2103.90 from any other heading.
- 21.04 A change to heading 21.04 from any other heading.
- 21.05 A change to heading 21.05 from any other heading, except from Chapter 4 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids.
- 21.06 (1) A change to heading 21.06 from any other chapter;  
 (2) A change to concentrated fruit or vegetable juices, fortified with minerals and vitamins, of heading 21.06 from any other heading, provided that it is not the result of merely fortifying with minerals and vitamins;  
 (3) A change to preparations of heading 21.06 containing more than 10 per cent by weight of milk solids from any other chapter, except from Chapter 4 or dairy preparations containing more than 10 per cent by weight of milk solids of subheading 1901.90; or  
 (4) A change to compound preparations of heading 21.06, with an alcoholic strength exceeding 0.5 per cent by volume, of a kind used in the manufacture of beverages from any other heading, except from headings 22.03 through 22.09.

**Chapter 22 Beverages, Spirits and Vinegar**

- 22.01 A change to heading 22.01 from any other chapter.
- 2202.10 A change to subheading 2202.10 from any other chapter.
- 2202.90 (1) A change to subheading 2202.90 from any other chapter;  
 (2) A change to beverages containing juices, not concentrated, fortified with minerals or vitamins of subheading 2202.90 from any other heading, provided that the product is not the result of merely fortifying with minerals or vitamins; or  
 (3) A change to beverages containing milk of subheading 2202.90 from any other heading, except from Chapter 4 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids.
- 22.03-22.07 A change to headings 22.03 through 22.07 from any heading outside that group, except from headings 22.08 through 22.09.
- 2208.20 A change to subheading 2208.20 from any other heading, except from headings 22.03 through 22.07 or 22.09.
- 2208.30 A change to subheading 2208.30 from within that subheading or any other subheading, provided that the total alcoholic volume of the non-originating materials of headings 22.03 through 22.09 does not exceed 10 per cent of the volume of the total alcoholic strength of the good.
- 2208.40 A change to subheading 2208.40 from within that subheading or any other subheading, provided that the total alcoholic volume of the non-originating materials of subheading 2208.40 does not exceed 10 per cent of the volume of the total alcoholic strength of the good.
- 2208.50-2208.60 A change to any one of subheadings 2208.50 through 2208.60 from within that subheading or any other subheading, including another subheading within that group, provided that the total alcoholic volume of the non-originating materials of headings 22.03 through 22.09 does not exceed 10 per cent of the volume of the total alcoholic strength of the good.
- 2208.70 A change to subheading 2208.70 from within that subheading or any other subheading, except from Chapter 9 or 21, provided that the total alcoholic volume of the non-originating materials of headings 22.03 through 22.09 does not exceed 10 per cent of the volume of the total alcoholic strength of the good.
- 2208.90 A change to subheading 2208.90 from any other heading, except from headings 22.03 through 22.07 or 22.09.
- 22.09 A change to heading 22.09 from any other heading, except from headings 22.03 through 22.08.

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



**23**

- 23.01-23.08 A change to headings 23.01 through 23.08 from any other chapter.
- 2309.10 A change to subheading 2309.10 from any other heading, except from heading 23.04 or 23.06.
- 2309.90 (1) A change to preparations used in animal feeding containing more than 10 per cent by weight of milk solids of subheading 2309.90 from any other heading, except from Chapter 4, dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids or heading 23.04 or 23.06; or  
(2) A change to any other good of subheading 2309.90 from any other heading, except from heading 23.04 or 23.06.

**Chapter 24 Tobacco and Manufactured Tobacco Substitutes**

- 24.01 A change to heading 24.01 from any other chapter.
- 24.02 A change to heading 24.02 from any other heading, except from cut tobacco of subheading 2403.10.
- 24.03 A change to heading 24.03 from any other heading.

**SECTION V****MINERAL PRODUCTS****(CHAPTERS 25 THROUGH 27)****Chapter 25 Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement**

- 25.01-25.30 A change to headings 25.01 through 25.30 from any other chapter.

**Chapter 26 Ores, Slag and Ash**

- 26.01-26.21 A change to headings 26.01 through 26.21 from any other chapter.

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

- 27.01-27.03 A change to headings 27.01 through 27.03 from any other chapter.
- 27.04 A change to heading 27.04 from any other heading.
- 27.05-27.09 A change to headings 27.05 through 27.09 from any other chapter.
- 27.10 (1) A change to heading 27.10 from any other heading; or  
(2) A change to a good of heading 27.10 from within that heading, whether or not there is also a change from any other heading, provided that the change is the result of atmospheric distillation, vacuum distillation, catalytic hydroprocessing (hydrocracking, hydrotreating), catalytic reforming, alkylation, catalytic cracking, isomerization, thermal cracking or coking.
- 27.11-27.16 A change to headings 27.11 through 27.16 from any other heading, including another heading within that group.

**SECTION VI****PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES****(CHAPTERS 28 THROUGH 38)**

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

- 2801.10-2803.00 A change to subheadings 2801.10 through 2803.00 from any other subheading, including another subheading within that group.
- 2804.10-2804.50 A change to subheadings 2804.10 through 2804.50 from any other subheading, including another subheading within that group.
- 2804.61-2804.69 (1) A change to subheadings 2804.61 through 2804.69 from any subheading outside that group; or  
(2) A change to subheadings 2804.61 through 2804.69 from any other subheading within that group, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2804.70-2804.90 A change to subheadings 2804.70 through 2804.90 from any other subheading, including another subheading within that group.
- 2805.11-2820.90 A change to subheadings 2805.11 through 2820.90 from any other subheading, including another subheading within that group.
- 2821.10-2821.20 (1) A change to subheadings 2821.10 through 2821.20 from any other heading; or  
(2) A change to subheadings 2821.10 through 2821.20 from any other subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 28.22-28.23 A change to headings 28.22 through 28.23 from any other heading, including another heading within that group.
- 2824.10-2824.90 (1) A change to subheadings 2824.10 through 2824.90 from any other heading; or  
(2) A change to subheadings 2824.10 through 2824.90 from any other subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2825.10-2841.90 A change to subheadings 2825.10 through 2841.90 from any other subheading, including another subheading within that group.
- 2842.10 (1) A change to double or complex silicates, including chemically defined aluminosilicates, of subheading 2842.10 from non-chemically defined aluminosilicates of subheading 2842.10 or any other subheading;  
(2) A change to non-chemically defined aluminosilicates of subheading 2842.10 from any other chapter, except from Chapters 29 through 38; or  
(3) A change to non-chemically defined aluminosilicates of subheading 2842.10 from double or complex silicates, including chemically defined aluminosilicates, of subheading 2842.10 or any other subheading within Chapters 28 through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 2842.90 A change to subheading 2842.90 from any other subheading.
- 2843.10-2850.00 A change to subheadings 2843.10 through 2850.00 from any other subheading, including another subheading within that group.
- 28.51 A change to heading 28.51 from any other heading.

**Chapter 29 Organic Chemicals**

- 2901.10-2902.90 A change to subheadings 2901.10 through 2902.90 from any other subheading, including another subheading within that group.
- 2903.11-2903.14 A change to subheadings 2903.11 through 2903.14 from any other subheading, including another subheading within that group.
- 2903.15 (1) A change to subheading 2903.15 from any other subheading, except from headings 29.01 through 29.02; or

- (2) A change to subheading 2903.15 from headings 29.01 through 29.02, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2903.19 A change to subheading 2903.19 from any other subheading.
- 2903.21 (1) A change to subheading 2903.21 from any other subheading, except from headings 29.01 through 29.02; or  
(2) A change to subheading 2903.21 from headings 29.01 through 29.02, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2903.22-2903.29 A change to subheadings 2903.22 through 2903.29 from any other subheading, including another subheading within that group.
- 2903.30 (1) A change to subheading 2903.30 from any other subheading, except from headings 29.01 through 29.02; or  
(2) A change to subheading 2903.30 from headings 29.01 through 29.02, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2903.41-2903.69 (1) A change to subheadings 2903.41 through 2903.69 from any other subheading, including another subheading within that group, except from headings 29.01 through 29.02; or  
(2) A change to subheadings 2903.41 through 2903.69 from headings 29.01 through 29.02, whether or not there is also a change from any other subheading, including another subheading within subheadings 2903.41 through 2903.69, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2904.10-2904.90 (1) A change to subheadings 2904.10 through 2904.90 from any other subheading, including another subheading within that group, except from headings 29.01 through 29.03; or  
(2) A change to subheadings 2904.10 through 2904.90 from headings 29.01 through 29.03, whether or not there is also a change from any other subheading, including another subheading within subheadings 2904.10 through 2904.90, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2905.11-2907.29 A change to subheadings 2905.11 through 2907.29 from any other subheading, including another subheading within that group.
- 2908.10-2908.90 (1) A change to subheadings 2908.10 through 2908.90 from any other heading, except from heading 29.07; or  
(2) A change to subheadings 2908.10 through 2908.90 from any other subheading within that group or heading 29.07, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2909.11-2912.60 A change to subheadings 2909.11 through 2912.60 from any other subheading, including another subheading within that group.
- 29.13 (1) A change to heading 29.13 from any other heading, except from heading 29.12; or  
(2) A change to heading 29.13 from heading 29.12, whether or not there is also a change from any other heading, provided there is a regional value content or not less than 50 per cent under the transaction value method.
- 2914.11-2914.70 A change to subheadings 2914.11 through 2914.70 from any other subheading, including another subheading within that group.
- 2915.11-2915.21 A change to subheadings 2915.11 through 2915.21 from any other subheading, including another subheading within that group.
- 2915.22-2915.29 (1) A change to subheadings 2915.22 through 2915.29 from any other subheading, including another subheading within that group, except from subheading 2915.21; or

- (2) A change to subheadings 2915.22 through 2915.29 from subheading 2915.21, whether or not there is also a change from any other subheading, including another subheading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2915.31- (1) A change to subheadings 2915.31 through 2915.90 from any other  
2915.90 subheading, including another subheading within that group; or  
(2) A change to valproic salts of subheading 2915.90 from valproic acids of subheading 2915.90.
- 2916.11- A change to subheadings 2916.11 through 2917.39 from any other  
2917.39 subheading, including another subheading within that group.
- 2918.11- A change to subheadings 2918.11 through 2918.21 from any other  
2918.21 subheading, including another subheading within that group.
- 2918.22- (1) A change to subheadings 2918.22 through 2918.23 from any other  
2918.23 subheading, including another subheading within that group, except from subheading 2918.21; or  
(2) A change to subheadings 2918.22 through 2918.23 from subheading 2918.21, whether or not there is also a change from any other subheading, including another subheading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2918.29- (1) A change to subheadings 2918.29 through 2918.30 from any other  
2918.30 subheading, including another subheading within that group; or  
(2) A change to parabens of subheading 2918.29 from p-hydroxybenzoic acid of subheading 2918.29.
- 2918.90 (1) A change to subheading 2918.90 from any other subheading, except from subheading 2908.10 or 2915.40; or  
(2) A change to subheading 2918.90 from subheading 2908.10 or 2915.40, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 29.19 A change to heading 29.19 from any other heading.
- 2920.10- A change to subheadings 2920.10 through 2920.90 from any other  
2920.90 subheading, including another subheading within that group.
- 2921.11- (1) A change to subheadings 2921.11 through 2921.12 from any other heading,  
2921.12 except from heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26; or  
(2) A change to subheadings 2921.11 through 2921.12 from any other subheading within heading 29.21, including another subheading within that group, or heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2921.19 A change to subheading 2921.19 from any other subheading.
- 2921.21- (1) A change to subheadings 2921.21 through 2921.29 from any other heading,  
2921.29 except from heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26; or  
(2) A change to subheadings 2921.21 through 2921.29 from any other subheading within heading 29.21, including another subheading within that group, or heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2921.30 A change to subheading 2921.30 from any other subheading.
- 2921.41- (1) A change to subheadings 2921.41 through 2921.59 from any other heading,  
2921.59 except from heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26; or  
(2) A change to subheadings 2921.41 through 2921.59 from any other subheading within heading 29.21, including another subheading within that group, or heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 2922.11- A change to subheadings 2922.11 through 2923.90 from any other

2923.90	subheading, including another subheading within that group.
2924.10	A change to subheading 2924.10 from any other subheading.
2924.21	(1) A change to subheading 2924.21 from any other subheading, except from subheading 2917.20; or (2) A change to subheading 2924.21 from subheading 2917.20, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
2924.23- 2924.29	(1) A change to subheadings 2924.23 through 2924.29 from any subheading outside that group, except from subheading 2917.20; or (2) A change to subheadings 2924.23 through 2924.29 from any other subheading within that group or subheading 2917.20, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
2925.11- 2928.00	A change to subheadings 2925.11 through 2928.00 from any other subheading, including another subheading within that group.
2929.10	A change to subheading 2929.10 from any other subheading.
2929.90	(1) A change to subheading 2929.90 from any other subheading, except from heading 29.21; or (2) A change to subheading 2929.90 from heading 29.21, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
2930.10- 2930.90	A change to subheadings 2930.10 through 2930.90 from any other subheading, including another subheading within that group.
29.31	A change to heading 29.31 from any other heading.
2932.11- 2933.99	A change to subheadings 2932.11 through 2933.99 from any other subheading, including another subheading within that group.
2934.10- 2934.99	(1) A change to subheadings 2934.10 through 2934.99 from any other subheading, including another subheading within that group; or (2) A change to nucleic acids of subheadings 2934.91 through 2934.99 from other heterocyclic compounds of subheadings 2934.91 through 2934.99.
29.35	A change to heading 29.35 from any other heading.
2936.10- 2937.90	A change to any one of subheadings 2936.10 through 2937.90 from within that subheading or any other subheading, including another subheading within that group.
2938.10- 2938.90	(1) A change to subheadings 2938.10 through 2938.90 from any other heading, except from heading 29.40; or (2) A change to subheadings 2938.10 through 2938.90 from any other subheading within that group or heading 29.40, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
2939.11	(1) A change to concentrates of poppy straw of subheading 2939.11 from any other subheading, except from Chapter 13; or (2) A change to any other good of subheading 2939.11 from within that subheading or any other subheading, except from subheading 2939.19.
2939.19- 2939.99	A change to any one of subheadings 2939.19 through 2939.99 from within that subheading or any other subheading, including another subheading within that group.
29.40	(1) A change to heading 29.40 from any other heading, except from heading 29.38; or (2) A change to heading 29.40 from heading 29.38, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
2941.10- 2941.90	A change to any one of subheadings 2941.10 through 2941.90 from within that subheading or any other subheading, including another subheading within that group.
29.42	A change to heading 29.42 from any other heading.

<b>Chapter 30</b>	<b>Pharmaceutical Products</b>
3001.10-3005.90	A change to any one of subheadings 3001.10 through 3005.90 from within that subheading or any other subheading, including another subheading within that group.
3006.10-3006.60	A change to any one of subheadings 3006.10 through 3006.60 from within that subheading or any other subheading, including another subheading within that group.
3006.70	(1) A change to subheading 3006.70 from any other chapter, except from Chapters 28 through 38; or (2) A change to subheading 3006.70 from any other subheading within Chapters 28 through 38, except from subheading 3006.80, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 30 per cent under the transaction value method.
3006.80	A change to subheading 3006.80 from any other chapter, except from Chapter 38.
<b>Chapter 31</b>	<b>Fertilizers</b>
3101.00-3105.90	A change to any one of subheadings 3101.00 through 3105.90 from within that subheading or any other subheading, including another subheading within that group.
<b>Chapter 32</b>	<b>Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks</b>
3201.10-3210.00	A change to any one of subheadings 3201.10 through 3210.00 from within that subheading or any other subheading, including another subheading within that group.
32.11	A change to heading 32.11 from any other heading.
3212.10-3212.90	A change to subheadings 3212.10 through 3212.90 from any other subheading, including another subheading within that group.
3213.10	A change to a set of subheading 3213.10 from any other subheading, provided that: (a) at least one of the component goods, or all of the packaging materials and containers for the set, is originating, and (b) the regional value content of the set is not less than 50 per cent under the transaction value method.
3213.90	A change to subheading 3213.90 from within that subheading or any other subheading.
32.14-32.15	A change to headings 32.14 through 32.15 from any other heading, including another heading within that group.
<b>Chapter 33</b>	<b>Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations</b>
3301.11-3301.90	A change to subheadings 3301.11 through 3301.90 from any other subheading, including another subheading within that group.
33.02	A change to heading 33.02 from any other heading.
33.03	(1) A change to heading 33.03 from any other heading, except from subheading 3302.90; or (2) A change to heading 33.03 from subheading 3302.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
33.04-33.07	A change to heading 33.04 through 33.07 from any other heading, including another heading within that group.
<b>Chapter 34</b>	<b>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</b>

- 3401.11-3401.20 A change to subheadings 3401.11 through 3401.20 from any other heading.
- 3401.30 A change to subheading 3401.30 from any other subheading, except from subheading 3402.90.
- 3402.11 A change to subheading 3402.11 from any other subheading, except to linear alkylbenzene sulfonic acid or linear alkylbenzene sulfonates of subheading 3402.11 from linear alkylbenzene of heading 38.17.
- 3402.12-3402.19 A change to subheadings 3402.12 through 3402.19 from any other subheading, including another subheading within that group.
- 3402.20 A change to subheading 3402.20 from any other subheading, except from subheading 3402.90.
- 3402.90 A change to subheading 3402.90 from any other subheading.
- 3403.11-3404.90 A change to subheadings 3403.11 through 3404.90 from any other subheading, including another subheading within that group.
- 34.05-34.06 A change to headings 34.05 through 34.06 from any other heading, including another heading within that group.
- 34.07 (1) A change to heading 34.07 from any other heading; or  
(2) A change to a set of heading 34.07 from within that heading, whether or not there is also a change from any other heading, provided that:  
(a) at least one of the component goods, or all of the packaging materials and containers for the set, is originating, and  
(b) the regional value content of the set is not less than 50 per cent under the transaction value method.

**Chapter 35**

**Albuminoidal Substances; Modified Starches; Glues; Enzymes**

- 3501.10-3501.90 A change to subheadings 3501.10 through 3501.90 from any other subheading, including another subheading within that group.
- 3502.11-3502.19 A change to subheadings 3502.11 through 3502.19 from any subheading outside that group.
- 3502.20-3502.90 A change to subheadings 3502.20 through 3502.90 from any other subheading, including another subheading within that group.
- 35.03-35.04 A change to headings 35.03 through 35.04 from any other heading, including another heading within that group.
- 3505.10 A change to subheading 3505.10 from any other heading.
- 3505.20 (1) A change to subheading 3505.20 from any other subheading, except from subheading 3505.10; or  
(2) A change to subheading 3505.20 from subheading 3505.10, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 35.06 A change to heading 35.06 from any other heading.
- 3507.10-3507.90 A change to subheadings 3507.10 through 3507.90 from any other subheading, including another subheading within that group.

**Chapter 36**

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

- 36.01-36.06 A change to headings 36.01 through 36.06 from any other heading, including another heading within that group.

**Chapter 37**

**Photographic or Cinematographic Goods**

- 37.01-37.02 A change to headings 37.01 through 37.02 from any heading outside that group.
- 37.03-37.07 A change to headings 37.03 through 37.07 from any other heading, including another heading within that group.

**Chapter 38**

**Miscellaneous Chemical Products**

- 3801.10- A change to subheadings 3801.10 through 3802.90 from any other

3802.90	subheading, including another subheading within that group.
38.03- 38.04	A change to headings 38.03 through 38.04 from any other heading, including another heading within that group.
3805.10- 3806.90	A change to subheadings 3805.10 through 3806.90 from any other subheading, including another subheading within that group.
38.07	A change to heading 38.07 from any other heading.
3808.10- 3809.93	A change to subheadings 3808.10 through 3809.93 from any other subheading, including another subheading within that group.
38.10	A change to heading 38.10 from any other heading.
3811.11- 3811.90	A change to subheadings 3811.11 through 3811.90 from any other subheading, including another subheading within that group.
38.12- 38.14	A change to headings 38.12 through 38.14 from any other heading, including another heading within that group.
3815.11- 3815.90	A change to subheadings 3815.11 through 3815.90 from any other subheading, including another subheading within that group.
38.16	A change to heading 38.16 from any other heading.
38.17- 38.19	A change to headings 38.17 through 38.19 from any other heading, including another heading within that group.
38.20	(1) A change to heading 38.20 from any other heading, except from subheading 2905.31 or 2905.49; or (2) A change to heading 38.20 from subheading 2905.31 or 2905.49, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
38.21- 38.22	A change to headings 38.21 through 38.22 from any other heading, including another heading within that group.
3823.11- 3823.70	A change to subheadings 3823.11 through 3823.70 from any other subheading, including another subheading within that group.
3824.10- 3824.20	A change to subheadings 3824.10 through 3824.20 from any other subheading, including another subheading within that group.
3824.30	(1) A change to subheading 3824.30 from any other subheading, except from heading 28.49; or (2) A change to subheading 3824.30 from heading 28.49, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
3824.40- 3824.60	A change to subheadings 3824.40 through 3824.60 from any other subheading, including another subheading within that group.
3824.71- 3824.79	(1) A change to subheadings 3824.71 through 3824.79 from any other chapter, except from Chapters 28 through 38; or (2) A change to subheadings 3824.71 through 3824.79 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 50 per cent under the transaction value method.
3824.90	(1) A change to subheading 3824.90 from any other chapter, except from Chapters 28 through 38; or (2) A change to subheading 3824.90 from any other subheading within Chapters 28 through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 30 per cent under the transaction value method.
3825.10- 3825.69	A change to subheadings 3825.10 through 3825.69 from any other chapter, except from Chapters 28 through 37, 40 or 90.
3825.90	(1) A change to subheading 3825.90 from any other chapter, except from Chapters 28 through 37; or (2) A change to subheading 3825.90 from any other subheading within Chapters 28 through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 30 per cent under



the transaction value method.

## SECTION VII

### PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

#### (CHAPTERS 39 THROUGH 40)

<b>Chapter 39</b>	<b>Plastics and Articles Thereof</b>
39.01- 39.19	A change to headings 39.01 through 39.19 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
3920.10- 3921.90	A change to any one of subheadings 3920.10 through 3921.90 from within that subheading or any other subheading, including another subheading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
39.22- 39.26	A change to headings 39.22 through 39.26 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
<b>Chapter 40</b>	<b>Rubber and Articles Thereof</b>
40.01- 40.04	A change to headings 40.01 through 40.04 from any other heading, including another heading within that group.
40.05	(1) A change to heading 40.05 from any other chapter; or (2) A change to heading 40.05 from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 55 per cent under the transaction value method.
4006.10	(1) A change to subheading 4006.10 from any other chapter; or (2) A change to subheading 4006.10 from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 55 per cent under the transaction value method.
4006.90	(1) A change to articles of subheading 4006.90 from any other heading; (2) A change to other forms of subheading 4006.90 from any other chapter; or (3) A change to other forms of subheading 4006.90 from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 55 per cent under the transaction value method.
40.07- 40.17	A change to headings 40.07 through 40.17 from any other heading, including another heading within that group.

## 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 THROUGH 43)

<b>Chapter 41</b>	<b>Raw Hides and Skins (Other Than Furskins) and Leather</b>
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41.01	(1) A change to hides or skins of heading 41.01 which have undergone a tanning (including pre-tanning) process which is reversible from any other good of heading 41.01 or any other chapter; or (2) A change to any other good of heading 41.01 from any other chapter.
41.02	(1) A change to hides or skins of heading 41.02 which have undergone a tanning (including pre-tanning) process which is reversible from any other good of heading 41.02 or any other chapter; or (2) A change to any other good of heading 41.02 from any other chapter.
41.03	(1) A change to hides or skins of heading 41.03 which have undergone a tanning (including pre-tanning) process which is reversible from any other good of heading 41.03 or any other chapter; or (2) A change to any other good of heading 41.03 from any other chapter.
4104.11- 4104.19	A change to subheadings 4104.11 through 4104.19 from any other heading, except from hides or skins of heading 41.01 which have undergone a tanning (including pre-tanning) process which is reversible.
4104.41- 4104.49	(1) A change to subheadings 4104.41 through 4104.49 from any other heading, except from hides or skins of heading 41.01 which have undergone a tanning (including pre-tanning) process which is reversible; or (2) A change to subheadings 4104.41 through 4104.49 from pretanned or tanned but not retanned leather of subheadings 4104.11 through 4104.19, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 45 per cent under the transaction value method.
41.05	A change to heading 41.05 from heading 41.02, pretanned or tanned but not retanned leather of heading 41.05 or any other chapter.
41.06	A change to heading 41.06 from heading 41.03, pretanned or tanned but not retanned leather of heading 41.06 or any other chapter.
41.07	(1) A change to heading 41.07 from heading 41.01 or any other chapter, except from hides or skins of heading 41.01 which have undergone a tanning (including pre-tanning) process which is reversible; or (2) A change to heading 41.07 from hides or skins of heading 41.01 which have undergone a tanning (including pre-tanning) process which is reversible or pretanned or tanned but not retanned leather of heading 41.04, whether or not there is also a change from any other good of heading 41.01 or any other chapter, provided there is a regional value content of not less than 45 per cent under the transaction value method.
41.12	A change to heading 41.12 from heading 41.02, pretanned or tanned but not retanned leather of heading 41.05 or any other chapter.
41.13	A change to heading 41.13 from heading 41.03, pretanned or tanned but not retanned leather of heading 41.06 or any other chapter.
4114.10	A change to subheading 4114.10 from any other subheading.
4114.20	A change to subheading 4114.20 from any other subheading, except from leather of headings 41.04 through 41.13 that has been retanned or prepared after tanning.
4115.10- 4115.20	A change to subheadings 4115.10 through 4115.20 from any other subheading, including another subheading within that group.
<b>Chapter 42</b>	<b>Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut)</b>
42.01- 42.06	A change to headings 42.01 through 42.06 from any other heading, including another heading within that group.
<b>Chapter 43</b>	<b>Furskins and Artificial Fur; Manufactures Thereof</b>
43.01- 43.04	A change to headings 43.01 through 43.04 from any other heading, including another heading within that group.

## 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 THROUGH 46)

<b>Chapter 44</b>	<b>Wood and Articles of Wood; Wood Charcoal</b>
44.01-44.06	A change to headings 44.01 through 44.06 from any other heading, including another heading within that group.
44.07	A change to heading 44.07 from any other chapter.
44.08	(1) A change to sheets for veneering, obtained by slicing laminated wood, of heading 44.08 from any other good of heading 44.08 or any other heading, except from heading 44.12; or (2) A change to any other good of heading 44.08 from any other heading.
44.09-44.21	A change to headings 44.09 through 44.21 from any other heading, including another heading within that group.
<b>Chapter 45</b>	<b>Cork and Articles of Cork</b>
45.01-45.04	A change to headings 45.01 through 45.04 from any other heading, including another heading within that group.
<b>Chapter 46</b>	<b>Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork</b>
46.01-46.02	A change to headings 46.01 through 46.02 from any other heading, including another heading within that group.

## 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 THROUGH 49)

<b>Chapter 47</b>	<b>Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard</b>
47.01-47.07	A change to headings 47.01 through 47.07 from any other heading, including another heading within that group.
<b>Chapter 48</b>	<b>Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard</b>
48.01	A change to heading 48.01 from any other heading.
48.02	(1) A change to paper or paperboard in strips or rolls of a width not exceeding 15 cm or in rectangular (including square) sheets with the larger dimension not exceeding 36 cm or the other dimension not exceeding 15 cm in the unfolded state of heading 48.02 from any other good of heading 48.02 or any other heading; or (2) A change to any other good of heading 48.02 from any other heading.
48.03-48.09	A change to headings 48.03 through 48.09 from any other heading, including another heading within that group.
4810.13-4811.90	(1) A change to paper or paperboard in strips or rolls of a width not exceeding 15 cm or in rectangular (including square) sheets with the larger dimension not exceeding 36 cm or the other dimension not exceeding 15 cm in the unfolded

	state of subheadings 4810.13 through 4811.90 from any other good of subheadings 4810.13 through 4811.90 or any other subheading; or
	(2) A change to any other good of any one of subheadings 4810.13 through 4811.90 from within that subheading or any other subheading, including another subheading within that group.
48.12-48.15	A change to headings 48.12 through 48.15 from any other heading, including another heading within that group.
48.16	A change to heading 48.16 from any other heading, except from heading 48.09.
48.17	A change to heading 48.17 from any other heading.
4818.10-4818.30	A change to subheadings 4818.10 through 4818.30 from any other heading, except from heading 48.03.
4818.40-4818.90	A change to subheadings 4818.40 through 4818.90 from any other heading.
48.19-48.22	A change to headings 48.19 through 48.22 from any other heading, including another heading within that group.
48.23	(1) A change to paper or paperboard in strips or rolls of a width not exceeding 15 cm or in rectangular (including square) sheets with the larger side not exceeding 36 cm or the other side not exceeding 15 cm, in the unfolded state, of heading 48.23 from within that heading or any other heading; or (2) A change to any other good of heading 48.23 from any other heading.
<b>Chapter 49</b>	<b>Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans</b>
49.01-49.11	A change to headings 49.01 through 49.11 from any other chapter.

## SECTION XI

### TEXTILES AND TEXTILE ARTICLES

#### (CHAPTERS 50 THROUGH 63)

**Note:** *The textile and apparel rules should be read in conjunction with Annex III.1 (Textile and Apparel Goods) of the Agreement. For purposes of the rules of this Section, the term "wholly" means that the good is made entirely or solely of the named material.*

<b>Chapter 50</b>	<b>Silk</b>
50.01-50.03	A change to headings 50.01 through 50.03 from any other chapter.
50.04-50.06	A change to headings 50.04 through 50.06 from any heading outside that group.
50.07	A change to heading 50.07 from any other heading.
<b>Chapter 51</b>	<b>Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric</b>
51.01-51.05	A change to headings 51.01 through 51.05 from any other chapter.
51.06-51.10	A change to headings 51.06 through 51.10 from any heading outside that group.
51.11-51.13	A change to headings 51.11 through 51.13 from any heading outside that group, except from headings 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04 or 55.09 through 55.10.
<b>Chapter 52</b>	<b>Cotton</b>

52.01- 52.07		A change to headings 52.01 through 52.07 from any other chapter, except from headings 54.01 through 54.05 or 55.01 through 55.07.
52.08- 52.12		A change to headings 52.08 through 52.12 from any heading outside that group, except from headings 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04 or 55.09 through 55.10.
<b>Chapter 53</b>		<b>Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn</b>
53.01- 53.05		A change to headings 53.01 through 53.05 from any other chapter.
53.06- 53.08		A change to headings 53.06 through 53.08 from any heading outside that group.
53.09		A change to heading 53.09 from any other heading, except from headings 53.07 through 53.08.
53.10- 53.11		A change to headings 53.10 through 53.11 from any heading outside that group, except from headings 53.07 through 53.08.
<b>Chapter 54</b>		<b>Man-Made Filaments</b>
54.01- 54.06		A change to headings 54.01 through 54.06 from any other chapter, except from headings 52.01 through 52.03 or 55.01 through 55.07.
54.07	(1)	A change to voile of subheading 5407.61 from any other heading; or
	(2)	A change to any other good of heading 54.07 from any other chapter, except from headings 51.06 through 51.10, 52.05 through 52.06 or 55.09 through 55.10.
54.08		A change to heading 54.08 from any other chapter, except from headings 51.06 through 51.10, 52.05 through 52.06 or 55.09 through 55.10.
<b>Chapter 55</b>		<b>Man-Made Staple Fibres</b>
55.01- 55.11		A change to headings 55.01 through 55.11 from any other chapter, except from headings 52.01 through 52.03 or 54.01 through 54.05.
55.12- 55.16		A change to headings 55.12 through 55.16 from any heading outside that group, except from headings 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04 or 55.09 through 55.10.
<b>Chapter 56</b>		<b>Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof</b>
56.01- 56.09		A change to headings 56.01 through 56.09 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.
<b>Chapter 57</b>		<b>Carpets and Other Textile Floor Coverings</b>
57.01- 57.05		A change to headings 57.01 through 57.05 from any other chapter.
<b>Chapter 58</b>		<b>Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery</b>
58.01- 58.11		A change to headings 58.01 through 58.11 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.
<b>Chapter 59</b>		<b>Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable For Industrial Use</b>
59.01		A change to heading 59.01 from any other chapter, except from headings 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
59.02		A change to heading 59.02 from any other heading, except from headings 51.06 through 51.13, 52.04 through 52.12 or 53.06 through 53.11 or Chapters 54 through 55.
59.03- 59.08		A change to headings 59.03 through 59.08 from any other chapter, except from headings 51.11 through 51.13, 52.08 through 52.12, 53.10 through

- 53.11, 54.07 through 54.08 or 55.12 through 55.16.
- 59.09 A change to heading 59.09 from any other chapter, except from headings 51.11 through 51.13, 52.08 through 52.12 or 53.10 through 53.11, Chapter 54 or headings 55.12 through 55.16.
- 59.10 A change to heading 59.10 from any other heading, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.
- 59.11 A change to heading 59.11 from any other chapter, except from headings 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.

**Chapter 60 Knitted or Crocheted Fabrics**

- 60.01-60.06 A change to headings 60.01 through 60.06 from any other chapter, except from headings 51.06 through 51.13, Chapter 52, headings 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.

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

**Note 1:** *A change to any of the following headings or subheadings for visible lining fabrics:* 51.11 through 51.12, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24 (excluding cuprammonium rayon fabric of any of these subheadings), 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6005.31 through 6005.44 or 6006.10 through 6006.44,

*from any heading outside that group.*

**Note 2:** *For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in Note 1 to this Chapter, such requirements shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.*

- 6101.10-6101.30 A change to subheadings 6101.10 through 6101.30 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and
  - (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6101.90 A change to subheading 6101.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
- 6102.10-6102.30 A change to subheadings 6102.10 through 6102.30 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled

- in the territory of one or both of the CCRFTA countries, and  
 (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6102.90 A change to subheading 6102.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
- 6103.11-  
6103.12 A change to subheadings 6103.11 through 6103.12 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:  
 (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and  
 (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6103.19 (1) A change to a suit, of other than artificial fibres or cotton, of subheading 6103.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or  
 (2) A change to any other good of subheading 6103.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:  
 (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and  
 (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6103.21-  
6103.29 A change to subheadings 6103.21 through 6103.29 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:  
 (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and  
 (b) with respect to a garment described in heading 61.01 or a jacket or a blazer described in heading 61.03, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheadings, the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6103.31-  
6103.33 A change to subheadings 6103.31 through 6103.33 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:  
 (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and  
 (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6103.39 (1) A change to a jacket or blazer, of other than artificial fibres, of subheading 6103.39 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or  
 (2) A change to any other good of subheading 6103.39 from any other chapter,

except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:

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

6103.41-6103.49 A change to subheadings 6103.41 through 6103.49 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.

6104.11-6104.13 A change to subheadings 6104.11 through 6104.13 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:

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

6104.19 (1) A change to a suit, of other than artificial fibres, of subheading 6104.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or

(2) A change to any other good of subheading 6104.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:

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

6104.21-6104.29 A change to subheadings 6104.21 through 6104.29 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and
- (b) with respect to a garment described in heading 61.02, a jacket or a blazer described in heading 61.04 or a skirt described in heading 61.04, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheadings, the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.31-6104.33 A change to subheadings 6104.31 through 6104.33 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:

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

6104.39 (1) A change to a jacket or blazer, of other than artificial fibres, of subheading 6104.39 from any other chapter, except from headings 51.06 through



		51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or
	(2)	A change to any other good of subheading 6104.39 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
		(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and
		(b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
6104.41- 6104.49		A change to subheadings 6104.41 through 6104.49 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
6104.51- 6104.53		A change to subheadings 6104.51 through 6104.53 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
		(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and
		(b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
6104.59	(1)	A change to a skirt or divided skirt, of other than artificial fibres, of subheading 6104.59 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or
	(2)	A change to any other good of subheading 6104.59 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
		(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and
		(b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
6104.61- 6104.69		A change to subheadings 6104.61 through 6104.69 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
61.05- 61.06		A change to headings 61.05 through 61.06 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
6107.11- 6107.19		A change to subheadings 6107.11 through 6107.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one

- or both of the CCRFTA countries.
- 6107.21 (1) A change to subheading 6107.21 from circular knit fabric, wholly of cotton yarns exceeding 100 metric number per single yarn, of subheadings 6006.21 through 6006.24, provided that the good, exclusive of collar, cuffs, waistband or elastic, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or
- (2) A change to subheading 6107.21 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
- 6107.22-6107.99 A change to subheadings 6107.22 through 6107.99 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
- 6108.11-6108.19 A change to subheadings 6108.11 through 6108.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
- 6108.21 (1) A change to subheading 6108.21 from circular knit fabric, wholly of cotton yarns exceeding 100 metric number per single yarn, of subheadings 6006.21 through 6006.24, provided that the good, exclusive of waistband, elastic or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or
- (2) A change to subheading 6108.21 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
- 6108.22-6108.29 A change to subheadings 6108.22 through 6108.29 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
- 6108.31 (1) A change to subheading 6108.31 from circular knit fabric, wholly of cotton yarns exceeding 100 metric number per single yarn, of subheadings 6006.21 through 6006.24, provided that the good, exclusive of collar, cuffs, waistband, elastic or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or
- (2) A change to subheading 6108.31 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
- 6108.32-6108.39 A change to subheadings 6108.32 through 6108.39 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08

	through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
6108.91- 6108.99	A change to subheadings 6108.91 through 6108.99 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
61.09- 61.11	A change to headings 61.09 through 61.11 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
6112.11- 6112.19	A change to subheadings 6112.11 through 6112.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
6112.20	A change to subheading 6112.20 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that: (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and (b) with respect to a garment described in heading 61.01, 61.02, 62.01 or 62.02, of wool, fine animal hair, cotton or man-made fibres, imported as part of a ski-suit of this subheading, the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
6112.31- 6112.49	A change to subheadings 6112.31 through 6112.49 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
61.13- 61.17	A change to headings 61.13 through 61.17 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.

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

**Note 1:** *A change to any of the following headings or subheadings for visible lining fabrics*  
51.11 through 51.12, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24 (excluding cuprammonium rayon fabric of any of these subheadings), 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6005.31 through 6005.44 or 6006.10 through 6006.44,

from any heading outside that group.

**Note 2:** *Apparel goods of this Chapter shall be considered to originate if they are both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:*

- (a) *Velveteen fabrics of subheading 5801.23, containing 85 per cent or more by weight of cotton;*
- (b) *Corduroy fabrics of subheading 5801.22, containing 85 per cent or more by weight of cotton and containing more than 7.5 wales per centimetre;*
- (c) *Fabrics of subheading 5111.11 or 5111.19, if hand-woven, with a loom width of less than 76 cm, woven in the United Kingdom in accordance with the rules and regulations of the Harris Tweed Association, Ltd., and so certified by the Association;*
- (d) *Fabrics of subheading 5112.30, weighing not more than 340 grams per square metre, containing wool, not less than 20 per cent by weight of fine animal hair and not less than 15 per cent by weight of man-made staple fibres; or*
- (e) *Batiste fabrics of subheading 5513.11 or 5513.21, of square construction, of single yarns exceeding 76 metric count, containing between 60 and 70 warp ends and filling picks per square centimetre, of a weight not exceeding 110 grams per square metre.*

**Note 3:** *For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in Note 1 to this Chapter, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.*

6201.11-  
6201.13 A change to subheadings 6201.11 through 6201.13 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:

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

6201.19 A change to subheading 6201.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.

6201.91-  
6201.93 A change to subheadings 6201.91 through 6201.93 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:

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

6201.99 A change to subheading 6201.99 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.

6202.11- 6202.13	<p>A change to subheadings 6202.11 through 6202.13 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:</p> <p>(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and</p> <p>(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.</p>
6202.19	<p>A change to subheading 6202.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.</p>
6202.91- 6202.93	<p>A change to subheadings 6202.91 through 6202.93 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:</p> <p>(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and</p> <p>(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.</p>
6202.99	<p>A change to subheading 6202.99 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.</p>
6203.11- 6203.12	<p>A change to subheadings 6203.11 through 6203.12 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:</p> <p>(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and</p> <p>(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.</p>
6203.19	<p>(1) A change to a suit, of other than cotton or artificial fibres, of subheading 6203.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or</p> <p>(2) A change to any other good of subheading 6203.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:</p> <p>(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and</p> <p>(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.</p>
6203.21- 6203.29	<p>A change to subheadings 6203.21 through 6203.29 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:</p> <p>(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and</p> <p>(b) with respect to a garment described in heading 62.01 or a jacket or a</p>

blazer described in heading 62.03, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheadings, the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

- 6203.31-  
6203.33 A change to subheadings 6203.31 through 6203.33 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and
  - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6203.39 (1) A change to a jacket or blazer, of other than artificial fibres, of subheading 6203.39 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or
- (2) A change to any other good of subheading 6203.39 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and
  - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6203.41-  
6203.49 A change to subheadings 6203.41 through 6203.49 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
- 6204.11-  
6204.13 A change to subheadings 6204.11 through 6204.13 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and
  - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6204.19 (1) A change to a suit, of other than artificial fibres, of subheading 6204.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or
- (2) A change to any other good of subheading 6204.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and
  - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6204.21-  
6204.29 A change to subheadings 6204.21 through 6204.29 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08

through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and
- (b) with respect to a garment described in heading 62.02, a jacket or a blazer described in heading 62.04 or a skirt described in heading 62.04, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheadings, the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.31-  
6204.33 A change to subheadings 6204.31 through 6204.33 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:

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

6204.39 (1) A change to a jacket or blazer, of other than artificial fibres, of subheading 6204.39 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or

(2) A change to any other good of subheading 6204.39 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:

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

6204.41-  
6204.49 A change to subheadings 6204.41 through 6204.49 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.

6204.51-  
6204.53 A change to subheadings 6204.51 through 6204.53 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:

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

6204.59 (1) A change to a skirt or divided skirt, of other than artificial fibres, of subheading 6204.59 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries; or

(2) A change to any other good of subheading 6204.59 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of

one or both of the CCRFTA countries, and  
(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.61-  
6204.69 A change to subheadings 6204.61 through 6204.69 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.

6205.10 A change to subheading 6205.10 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.

6205.20-  
6205.30

**Note:** *Men's or boys' shirts of cotton or man-made fibres shall be considered to originate if they are both cut and assembled in the territory of one or both of the CCRFTA countries and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:*

- (a) *Fabrics of subheading 5208.21, 5208.22, 5208.29, 5208.31, 5208.32, 5208.39, 5208.41, 5208.42, 5208.49, 5208.51, 5208.52 or 5208.59, of average yarn number exceeding 135 metric;*
- (b) *Fabrics of subheading 5513.11 or 5513.21, not of square construction, containing more than 70 warp ends and filling picks per square centimetre, of average yarn number exceeding 70 metric;*
- (c) *Fabrics of subheading 5210.21 or 5210.31, not of square construction, containing more than 70 warp ends and filling picks per square centimetre, of average yarn number exceeding 70 metric;*
- (d) *Fabrics of subheading 5208.22 or 5208.32, not of square construction, containing more than 75 warp ends and filling picks per square centimetre, of average yarn number exceeding 65 metric;*
- (e) *Fabrics of subheading 5407.81, 5407.82 or 5407.83, weighing less than 170 grams per square metre, having a dobby weave created by a dobby attachment;*
- (f) *Fabrics of subheading 5208.42 or 5208.49, not of square construction, containing more than 85 warp ends and filling picks per square centimetre, of average yarn number exceeding 85 metric;*
- (g) *Fabrics of subheading 5208.51, of square construction, containing more than 75 warp ends and filling picks per square centimetre, made with single yarns, of average yarn number 95 or greater metric;*
- (h) *Fabrics of subheading 5208.41, of square construction, with a gingham pattern, containing more than 85 warp ends and filling picks per square centimetre, made with single yarns, of average yarn number 95 or greater metric, and characterized by a check effect produced by the variation in colour of the yarns in the warp and filling; or*
- (i) *Fabrics of subheading 5208.41, with the warp coloured with vegetable dyes, and the filling yarns white or coloured with vegetable dyes, of average yarn number greater than 65 metric.*

*For purposes of the above note, "average yarn number", as applied to woven fabrics of cotton or man-made fibres, means the average yarn number of the yarns contained therein. In computing the average yarn number, the length of the yarn is considered to be equal to the distance covered by it in the fabric, with all clipped yarn being measured as if continuous and with the count being taken of the total single yarns in the fabric including the single yarns in any multiple (folded) or cabled yarns. The weight shall be taken after any excessive sizing is removed by*



boiling or other suitable process. Any of the following formulas can be used to determine the average yarn number:

$$N = \frac{BYT}{1,000}, \frac{100T}{Z}, \frac{BT}{Z} \text{ or } \frac{ST}{10}$$

when:

*N* is the average yarn number,  
*B* is the breadth (width) of the fabric in centimetres,  
*Y* is the metres (linear) of the fabric per kilogram,  
*T* is the total single yarns per square centimetre,  
*S* is the square metres of fabric per kilogram,  
*Z* is the grams per linear metre of fabric, and  
*Z'* is the grams per square metre of fabric.

Fractions in the resulting "average yarn number" shall be disregarded.

6205.90	A change to subheadings 6205.20 through 6205.30 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
62.06- 62.10	A change to headings 62.06 through 62.10 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
6211.11- 6211.12	A change to subheadings 6211.11 through 6211.12 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
6211.20	A change to subheading 6211.20 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that: (a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries, and (b) with respect to a garment described in heading 61.01, 61.02, 62.01 or 62.02, of wool, fine animal hair, cotton or man-made fibres, imported as part of a ski-suit of this subheading, the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
6211.31- 6211.49	A change to subheadings 6211.31 through 6211.49 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
6212.10	A change to subheading 6212.10 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 CCRFTA countries.
6212.20- 6212.90	A change to subheadings 6212.20 through 6212.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
62.13- 62.17	A change to headings 62.13 through 62.17 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.
<b>Chapter 63</b>	<b>Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags</b>
<b>Note:</b>	<i>For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.</i>
63.01- 63.10	A change to headings 63.01 through 63.10 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapters 54 through 55 or headings 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the CCRFTA countries.

## 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 THROUGH 67)

<b>Chapter 64</b>	<b>Footwear, Gaiters and the Like; Parts of Such Articles</b>
64.01- 64.05	(1) A change to headings 64.01 through 64.05 from any heading outside that group, except from heading 64.06; or (2) A change to headings 64.01 through 64.05 from heading 64.06, except from formed uppers of subheading 6406.10, whether or not there is also a change from any heading outside that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
6406.10	(1) A change to subheading 6406.10 from any other heading; or (2) A change to subheading 6406.10 from within that subheading, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
6406.20- 6406.99	A change to subheadings 6406.20 through 6406.99 from any other heading.
<b>Chapter 65</b>	<b>Headgear and Parts Thereof</b>
65.01- 65.07	A change to headings 65.01 through 65.07 from any other heading, including another heading within that group.
<b>Chapter 66</b>	<b>Umbrellas, Sun Umbrellas, Walking Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof</b>

66.01	(1) A change to heading 66.01 from any other heading except from heading 66.03; or (2) A change to heading 66.01 from heading 66.03, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
66.02- 66.03	A change to headings 66.02 through 66.03 from any other heading, including another heading within that group.
<b>Chapter 67</b>	<b>Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair</b>
67.01	(1) A change to heading 67.01 from any other heading; or (2) A change to articles of feathers or down from feathers or down of heading 67.01.
67.02- 67.04	A change to headings 67.02 through 67.04 from any other heading, including another heading within that group.

### SECTION XIII

#### ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

##### (CHAPTERS 68 THROUGH 70)

<b>Chapter 68</b>	<b>Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials</b>
68.01-68.11	A change to headings 68.01 through 68.11 from any other chapter.
6812.50- 6812.70	A change to subheadings 6812.50 through 6812.70 from any other subheading, including another subheading within that group.
6812.90	A change to subheading 6812.90 from within that subheading or any other subheading.
68.13-68.15	A change to headings 68.13 through 68.15 from any other heading, including another heading within that group.
<b>Chapter 69</b>	<b>Ceramic Products</b>
69.01-69.14	A change to headings 69.01 through 69.14 from any other heading, including another heading within that group.
<b>Chapter 70</b>	<b>Glass and Glassware</b>
70.01-70.08	A change to headings 70.01 through 70.08 from any other heading, including another heading within that group.
7009.10	A change to subheading 7009.10 from any other subheading.
7009.91- 7009.92	A change to subheadings 7009.91 through 7009.92 from any other heading.
70.10-70.18	A change to headings 70.10 through 70.18 from any other heading, including another heading within that group.
7019.11- 7019.40	A change to subheadings 7019.11 through 7019.40 from any other subheading, including another subheading within that group.
7019.51	A change to subheading 7019.51 from any other subheading, except from subheadings 7019.52 through 7019.59.
7019.52- 7019.90	A change to subheadings 7019.52 through 7019.90 from any other subheading, including another subheading within that group.
70.20	A change to heading 70.20 from any other heading.

## SECTION XIV

### NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

#### (CHAPTER 71)

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

71.01-71.18     A change to headings 71.01 through 71.18 from any other heading, including another heading within that group.

## SECTION XV

### BASE METALS AND ARTICLES OF BASE METAL

#### (CHAPTERS 72 THROUGH 83)

**Chapter 72**     **Iron and Steel**

72.01-72.29     A change to headings 72.01 through 72.29 from any other heading, including another heading within that group.

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

73.01-73.03     A change to headings 73.01 through 73.03 from any other chapter.

7304.10-7304.39     A change to subheadings 7304.10 through 7304.39 from any other chapter.

7304.41     A change to subheading 7304.41 from any other subheading.

7304.49-7304.90     A change to subheadings 7304.49 through 7304.90 from any other chapter.

73.05-73.06     A change to headings 73.05 through 73.06 from any other chapter.

73.07     (1) A change to heading 73.07 from any other chapter; or  
(2) A change to heading 73.07 from any other heading within Chapter 73, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 35 per cent under the transaction value method.

73.08     (1) A change to heading 73.08 from any other heading, except from heading 72.16; or  
(2) A change to heading 73.08 from within that heading or heading 72.16, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

73.09-73.14     A change to headings 73.09 through 73.14 from any other heading, including another heading within that group.

7315.11-7315.12     (1) A change to subheadings 7315.11 through 7315.12 from any other heading; or  
(2) A change to subheadings 7315.11 through 7315.12 from subheading 7315.19, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

7315.19	A change to subheading 7315.19 from any other heading.
7315.20-7315.89	(1) A change to subheadings 7315.20 through 7315.89 from any other heading; or (2) A change to subheadings 7315.20 through 7315.89 from subheading 7315.90, whether or not there is also a change from any other heading, provided there is regional value content of not less than 50 per cent under the transaction value method.
7315.90	A change to subheading 7315.90 from any other heading.
73.16-73.20	A change to headings 73.16 through 73.20 from any other heading, including another heading within that group.
7321.11	A change to subheading 7321.11 from any other subheading, except from cooking chambers, whether or not assembled, top surface panels, with or without burners or controls, or door assemblies, incorporating more than one of: inner panel, outer panel, window or insulation, of subheading 7321.90.
7321.12-7321.83	(1) A change to subheadings 7321.12 through 7321.83 from any other heading; or (2) A change to subheadings 7321.12 through 7321.83 from subheading 7321.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
7321.90	A change to subheading 7321.90 from any other heading.
73.22-73.23	A change to headings 73.22 through 73.23 from any other heading, including another heading within that group.
7324.10-7324.29	(1) A change to subheadings 7324.10 through 7324.29 from any other heading; or (2) A change to subheadings 7324.10 through 7324.29 from subheading 7324.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
7324.90	A change to subheading 7324.90 from any other heading.
73.25-73.26	A change to headings 73.25 through 73.26 from any other heading, including another heading within that group.
<b>Chapter 74</b>	<b>Copper and Articles Thereof</b>
74.01-74.07	A change to headings 74.01 through 74.07 from any other heading, including another heading within that group.
74.08	(1) A change to heading 74.08 from any other heading, except from heading 74.07; or (2) A change to heading 74.08 from heading 74.07, whether or not there is also a change from any other heading, provided that, if rod is used, the cross-sectional area of the rod is reduced by at least 50 per cent.
74.09-74.11	A change to headings 74.09 through 74.11 from any other heading, including another heading within that group.
74.12	A change to heading 74.12 from any other heading, except from heading 74.11.
74.13	(1) A change to heading 74.13 from any other heading, except from heading 74.08; or (2) A change to heading 74.13 from heading 74.08, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
74.14-74.19	A change to headings 74.14 through 74.19 from any other heading, including another heading within that group.
<b>Chapter 75</b>	<b>Nickel and Articles Thereof</b>
75.01-75.04	A change to headings 75.01 through 75.04 from any other heading, including another heading within that group.

7505.11- 7505.12	A change to subheadings 7505.11 through 7505.12 from any other heading.
7505.21- 7505.22	(1) A change to subheadings 7505.21 through 7505.22 from any other heading; or (2) A change to subheadings 7505.21 through 7505.22 from subheadings 7505.11 through 7505.12, whether or not there is also a change from any other heading, provided that, if rod is used, the cross-sectional area of the rod is reduced by at least 50 per cent.
75.06	(1) A change to heading 75.06 from any other heading; or (2) A change to foil, not backed, of a thickness of 0.15 mm or less, of heading 75.06 from within that heading, whether or not there is also a change from any other heading.
75.07- 75.08	A change to headings 75.07 through 75.08 from any other heading, including another heading within that group.
<b>Chapter 76</b>	<b>Aluminum and Articles Thereof</b>
76.01- 76.04	A change to headings 76.01 through 76.04 from any other heading, including another heading within that group.
76.05	(1) A change to heading 76.05 from any other heading, except from heading 76.04; or (2) A change to heading 76.05 from heading 76.04, whether or not there is also a change from any other heading, provided that, if rod is used, the cross-sectional area of the rod is reduced by at least 50 per cent.
76.06	A change to heading 76.06 from any other heading.
7607.11	A change to subheading 7607.11 from any other heading.
7607.19- 7607.20	(1) A change to subheadings 7607.19 through 7607.20 from any subheading outside that group, except from subheading 7607.11; or (2) A change to subheadings 7607.19 through 7607.20 from subheading 7607.11, whether or not there is also a change from any other subheading outside that group, provided there is a regional value content of not less than 30 per cent under the transaction value method.
76.08	A change to heading 76.08 from any other heading.
76.09	A change to heading 76.09 from any other heading, except from heading 76.08.
76.10- 76.13	A change to headings 76.10 through 76.13 from any other heading, including another heading within that group.
76.14	(1) A change to heading 76.14 from any other heading, except from heading 76.05; or (2) A change to heading 76.14 from heading 76.05, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
76.15- 76.16	A change to headings 76.15 through 76.16 from any other heading, including another heading within that group.
<b>Chapter 78</b>	<b>Lead and Articles Thereof</b>
78.01- 78.02	A change to headings 78.01 through 78.02 from any other heading, including another heading within that group.
78.03	(1) A change to heading 78.03 from any other heading; or (2) A change to wire of heading 78.03 from within that heading, whether or not there is also a change from any other heading, provided that, if rod is used, the cross-sectional area of the rod is reduced by at least 50 per cent.
7804.11- 7804.20	(1) A change to subheadings 7804.11 through 7804.20 from any other subheading, including another subheading within that group; or (2) A change to foil, not backed, of subheadings 7804.11 from within that subheading, whether or not there is also a change from any other subheading.

78.05- 78.06	A change to headings 78.05 through 78.06 from any other heading, including another heading within that group.
<b>Chapter 79</b>	<b>Zinc and Articles Thereof</b>
79.01- 79.03	A change to headings 79.01 through 79.03 from any other heading, including another heading within that group.
79.04	(1) A change to heading 79.04 from any other heading; or (2) A change to wire of heading 79.04 from within that heading, whether or not there is also a change from any other heading, provided that, if rod is used, the cross-sectional area of the rod is reduced by at least 50 per cent.
79.05	(1) A change to heading 79.05 from any other heading; or (2) A change to foil, not backed, of heading 79.05 from within that heading, whether or not there is also a change from any other heading.
79.06- 79.07	A change to headings 79.06 through 79.07 from any other heading, including another heading within that group.
<b>Chapter 80</b>	<b>Tin and Articles Thereof</b>
80.01- 80.02	A change to headings 80.01 through 80.02 from any other heading, including another heading within that group.
80.03	(1) A change to heading 80.03 from any other heading; or (2) A change to wire of heading 80.03 from within that heading, whether or not there is also a change from any other heading, provided that, if rod is used, the cross-sectional area of the rod is reduced by at least 50 per cent.
80.04- 80.07	A change to headings 80.04 through 80.07 from any other heading, including another heading within that group.
<b>Chapter 81</b>	<b>Other Base Metals; Cermets; Articles Thereof</b>
8101.10- 8113.00	A change to subheadings 8101.10 through 8113.00 from any other subheading, including another subheading within that group.
<b>Chapter 82</b>	<b>Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal</b>
	<i>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.</i>
82.01	A change to heading 82.01 from any other heading.
8202.10- 8202.20	A change to subheadings 8202.10 through 8202.20 from any other heading.
8202.31	(1) A change to subheading 8202.31 from any other heading; or (2) A change to subheading 8202.31 from subheading 8202.39, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
8202.39- 8202.99	A change to subheadings 8202.39 through 8202.99 from any other heading.
82.03- 82.04	A change to headings 82.03 through 82.04 from any other heading, including another heading within that group.
8205.10- 8205.80	A change to subheadings 8205.10 through 8205.80 from any other heading.
8205.90	(1) A change to subheading 8205.90 from any other heading; or (2) A change to a set of subheading 8205.90 from subheadings 8205.10 through 8205.80, whether or not there is also a change from any other heading, provided that: (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and (b) the regional value content of the set is not less than 50 per cent under the transaction value method.
82.06	(1) A change to heading 82.06 from any other heading, except from headings

- 82.02 through 82.05; or
- (2) A change to a set of heading 82.06 from headings 82.02 through 82.05, whether or not there is also a change from any other heading, provided that:
- (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and
  - (b) the regional value content of the set is not less than 50 per cent under the transaction value method.
- 8207.13 (1) A change to subheading 8207.13 from any other heading, except from heading 82.09; or
- (2) A change to subheading 8207.13 from subheading 8207.19 or heading 82.09, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 8207.19-8207.90 A change to subheadings 8207.19 through 8207.90 from any other heading.
- 82.08-82.10 A change to headings 82.08 through 82.10 from any other heading, including another heading within that group.
- 8211.10 (1) A change to subheading 8211.10 from any other heading, except from headings 82.14 through 82.15; or
- (2) A change to a set of subheading 8211.10 from subheadings 8211.91 through 8211.93 or headings 82.14 through 82.15, whether or not there is also a change from any other heading, provided that:
- (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and
  - (b) the regional value content of the set is not less than 50 per cent under the transaction value method.
- 8211.91-8211.93 (1) A change to subheadings 8211.91 through 8211.93 from any other heading; or
- (2) A change to subheadings 8211.91 through 8211.93 from subheadings 8211.94 through 8211.95, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 8211.94-8211.95 A change to subheadings 8211.94 through 8211.95 from any other heading.
- 82.12-82.13 A change to headings 82.12 through 82.13 from any other heading, including another heading within that group.
- 82.14 (1) A change to heading 82.14 from any other heading; or
- (2) A change to a set of subheading 8214.20 from within that subheading or any other heading, provided that:
- (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and
  - (b) the regional value content of the set is not less than 50 per cent under the transaction value method.
- 8215.10-8215.20 (1) A change to subheadings 8215.10 through 8215.20 from any other heading, except from heading 82.11; or
- (2) A change to a set of subheadings 8215.10 through 8215.20 from heading 82.11 or subheadings 8215.91 through 8215.99, whether or not there is also a change from any other heading, provided that:
- (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and
  - (b) the regional value content of the set is not less than 50 per cent under the transaction value method.
- 8215.91-8215.99 A change to subheadings 8215.91 through 8215.99 from any other heading.



8301.10- 8301.50	(1) A change to subheadings 8301.10 through 8301.50 from any other heading; or  (2) A change to subheadings 8301.10 through 8301.50 from subheading 8301.60, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
8301.60- 8301.70	A change to subheadings 8301.60 through 8301.70 from any other heading.
83.02- 83.04	A change to headings 83.02 through 83.04 from any other heading, including another heading within that group.
8305.10- 8305.20	(1) A change to subheadings 8305.10 through 8305.20 from any other heading; or  (2) A change to subheadings 8305.10 through 8305.20 from subheading 8305.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
8305.90	A change to subheading 8305.90 from any other heading.
83.06- 83.07	A change to headings 83.06 through 83.07 from any other heading, including another heading within that group.
8308.10- 8308.20	(1) A change to subheadings 8308.10 through 8308.20 from any other heading; or  (2) A change to subheadings 8308.10 through 8308.20 from subheading 8308.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
8308.90	A change to subheading 8308.90 from any other heading.
83.09- 83.10	A change to headings 83.09 through 83.10 from any other heading, including another heading within that group.
8311.10- 8311.30	(1) A change to subheadings 8311.10 through 8311.30 from any other heading; or  (2) A change to subheadings 8311.10 through 8311.30 from subheading 8311.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
8311.90	A change to subheading 8311.90 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 THROUGH 85)

<b>Chapter 84</b>	<b>Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof</b>
8401.10- 8401.30	A change to subheadings 8401.10 through 8401.30 from any other subheading, including another subheading within that group.
8401.40	A change to subheading 8401.40 from any other heading.
8402.11	(1) A change to subheading 8402.11 from any other heading; or  (2) A change to subheading 8402.11 from subheading 8402.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.

- 8402.12-8402.20 (1) A change to subheadings 8402.12 through 8402.20 from any other heading; or  
(2) A change to subheadings 8402.12 through 8402.20 from subheading 8402.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8402.90 A change to subheading 8402.90 from any other heading.
- 8403.10 (1) A change to subheading 8403.10 from any other heading; or  
(2) A change to subheading 8403.10 from subheading 8403.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8403.90 A change to subheading 8403.90 from any other heading.
- 8404.10-8404.20 (1) A change to subheadings 8404.10 through 8404.20 from any other heading; or  
(2) A change to subheadings 8404.10 through 8404.20 from subheading 8404.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8404.90 A change to subheading 8404.90 from any other heading.
- 8405.10 A change to subheading 8405.10 from any other subheading.
- 8405.90 A change to subheading 8405.90 from any other heading.
- 8406.10-8406.82 (1) A change to subheadings 8406.10 through 8406.82 from any other heading; or  
(2) A change to subheadings 8406.10 through 8406.82 from subheading 8406.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8406.90 A change to subheading 8406.90 from any other heading.
- 8407.10-8407.29 A change to subheadings 8407.10 through 8407.29 from any other heading.
- 8407.31-8407.34 (1) A change to subheadings 8407.31 through 8407.34 from any other heading, except from heading 84.09; or  
(2) A change to subheadings 8407.31 through 8407.34 from heading 84.09, whether or not there is also a change from any heading outside that group, provided there is a regional value content of not less than:  
(a) 35 per cent where the transaction value method is used, or  
(b) 25 per cent where the net cost method used.
- 8407.90 A change to subheading 8407.90 from any other heading.
- 84.08-84.09 A change to headings 84.08 through 84.09 from any other heading, including another heading within that group.
- 8410.11-8410.13 (1) A change to subheadings 8410.11 through 8410.13 from any other heading; or  
(2) A change to subheadings 8410.11 through 8410.13 from subheading 8410.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8410.90 A change to subheading 8410.90 from any other heading.
- 8411.11-8411.22 A change to subheadings 8411.11 through 8411.22 from any other subheading, including another subheading within that group.
- 8411.81-8411.82 (1) A change to subheadings 8411.81 through 8411.82 from any other heading; or  
(2) A change to subheadings 8411.81 through 8411.82 from subheading 8411.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

8411.91- 8411.99	A change to subheadings 8411.91 through 8411.99 from any other heading.
8412.10- 8412.80	A change to subheadings 8412.10 through 8412.80 from any other subheading, including another subheading within that group.
8412.90	A change to subheading 8412.90 from any other heading.
8413.11- 8413.82	(1) A change to subheadings 8413.11 through 8413.82 from any other heading; or  (2) A change to subheadings 8413.11 through 8413.82 from subheadings 8413.91 through 8413.92, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
8413.91- 8413.92	A change to subheadings 8413.91 through 8413.92 from any other heading.
8414.10- 8414.80	(1) A change to subheadings 8414.10 through 8414.80 from any other heading; or  (2) A change to subheadings 8414.10 through 8414.80 from subheading 8414.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8414.90	A change to subheading 8414.90 from any other heading.
8415.10- 8415.83	(1) A change to subheadings 8415.10 through 8415.83 from any other heading; or  (2) A change to subheadings 8415.10 through 8415.83 from subheading 8415.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8415.90	A change to subheading 8415.90 from any other heading.
8416.10- 8416.30	(1) A change to subheadings 8416.10 through 8416.30 from any other heading; or  (2) A change to subheadings 8416.10 through 8416.30 from subheading 8416.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8416.90	A change to subheading 8416.90 from any other heading.
8417.10- 8417.80	A change to subheadings 8417.10 through 8417.80 from any other subheading, including another subheading within that group.
8417.90	A change to subheading 8417.90 from any other heading.
8418.10- 8418.29	A change to subheadings 8418.10 through 8418.29 from any subheading outside that group, except from subheading 8418.91.
8418.30- 8418.69	(1) A change to subheadings 8418.30 through 8418.69 from any other heading; or  (2) A change to subheadings 8418.30 through 8418.69 from subheadings 8418.91 through 8418.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8418.91- 8418.99	A change to subheadings 8418.91 through 8418.99 from any other heading.
8419.11- 8419.89	(1) A change to subheadings 8419.11 through 8419.89 from any other heading; or  (2) A change to subheadings 8419.11 through 8419.89 from subheading 8419.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
8419.90	A change to subheading 8419.90 from any other heading.
8420.10	(1) A change to subheading 8420.10 from any other heading; or  (2) A change to subheading 8420.10 from subheadings 8420.91 through 8420.99,

whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

- 8420.91-  
8420.99 A change to subheadings 8420.91 through 8420.99 from any other heading.
- 8421.11-  
8421.19 A change to subheadings 8421.11 through 8421.19 from any other subheading, including another subheading within that group.
- 8421.21-  
8421.39 (1) A change to subheadings 8421.21 through 8421.39 from any other heading; or  
(2) A change to subheadings 8421.21 through 8421.39 from subheadings 8421.91 through 8421.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 8421.91-  
8421.99 A change to subheadings 8421.91 through 8421.99 from any other heading.
- 8422.11-  
8422.40 (1) A change to subheadings 8422.11 through 8422.40 from any other heading; or  
(2) A change to subheadings 8422.11 through 8422.40 from subheading 8422.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8422.90 A change to subheading 8422.90 from any other heading.
- 8423.10-  
8423.89 (1) A change to subheadings 8423.10 through 8423.89 from any other heading; or  
(2) A change to subheadings 8423.10 through 8423.89 from subheading 8423.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8423.90 A change to subheading 8423.90 from any other heading.
- 8424.10-  
8424.89 A change to subheadings 8424.10 through 8424.89 from any other subheading, including another subheading within that group.
- 8424.90 A change to subheading 8424.90 from any other heading.
- 84.25-  
84.26 A change to headings 84.25 through 84.26 from any other heading, including another heading within that group.
- 84.27 (1) A change to heading 84.27 from any other heading, except from heading 84.31; or  
(2) A change to heading 84.27 from heading 84.31, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 84.28-  
84.31 A change to headings 84.28 through 84.31 from any other heading, including another heading within that group.
- 8432.10-  
8432.80 A change to subheadings 8432.10 through 8432.80 from any other subheading, including another subheading within that group.
- 8432.90 A change to subheading 8432.90 from any other heading.
- 8433.11-  
8433.60 A change to subheadings 8433.11 through 8433.60 from any other subheading, including another subheading within that group.
- 8433.90 A change to subheading 8433.90 from any other heading.
- 8434.10-  
8434.20 A change to subheadings 8434.10 through 8434.20 from any other subheading, including another subheading within that group.
- 8434.90 A change to subheading 8434.90 from any other heading.
- 8435.10 A change to subheading 8435.10 from any other subheading.
- 8435.90 A change to subheading 8435.90 from any other heading.
- 8436.10-  
8436.29 A change to subheadings 8436.10 through 8436.29 from any other subheading, including another subheading within that group.
- 8436.80 (1) A change to subheading 8436.80 from any other heading; or

	(2) A change to subheading 8436.80 from subheading 8436.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8436.91-8436.99	A change to subheadings 8436.91 through 8436.99 from any other heading.
8437.10-8437.80	A change to subheadings 8437.10 through 8437.80 from any other subheading, including another subheading within that group.
8437.90	A change to subheading 8437.90 from any other heading.
8438.10-8438.80	(1) A change to subheadings 8438.10 through 8438.80 from any other heading; or (2) A change to subheadings 8438.10 through 8438.80 from subheading 8438.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8438.90	A change to subheading 8438.90 from any other heading.
8439.10-8439.30	(1) A change to subheadings 8439.10 through 8439.30 from any other heading; or (2) A change to subheadings 8439.10 through 8439.30 from subheadings 8439.91 through 8439.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8439.91-8439.99	A change to subheadings 8439.91 through 8439.99 from any other heading.
8440.10	(1) A change to subheading 8440.10 from any other heading; or (2) A change to subheading 8440.10 from subheading 8440.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8440.90	A change to subheading 8440.90 from any other heading.
8441.10	(1) A change to subheading 8441.10 from any other heading; or (2) A change to subheading 8441.10 from subheading 8441.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8441.20-8441.80	A change to subheadings 8441.20 through 8441.80 from any other subheading, including another subheading within that group.
8441.90	A change to subheading 8441.90 from any other heading.
8442.10-8442.30	A change to subheadings 8442.10 through 8442.30 from any other subheading, including another subheading within that group.
8442.40-8442.50	A change to subheadings 8442.40 through 8442.50 from any other heading.
8443.11-8443.59	(1) A change to subheadings 8443.11 through 8443.59 from any other heading; or (2) A change to subheadings 8443.11 through 8443.59 from subheadings 8443.60 or 8443.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8443.60	(1) A change to subheading 8443.60 from any other heading; or (2) A change to subheading 8443.60 from subheading 8443.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8443.90	A change to subheading 8443.90 from any other heading.
84.44-84.47	A change to headings 84.44 through 84.47 from any other heading, including another heading within that group.
8448.11-8448.19	A change to subheadings 8448.11 through 8448.19 from any other subheading, including another subheading within that group.
8448.20-	A change to subheadings 8448.20 through 8448.59 from any other heading.

8448.59	
84.49	A change to heading 84.49 from any other heading.
8450.11- 8450.20	(1) A change to subheadings 8450.11 through 8450.20 from any other heading; or  (2) A change to subheadings 8450.11 through 8450.20 from subheading 8450.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8450.90	A change to subheading 8450.90 from any other heading.
8451.10- 8451.80	(1) A change to subheadings 8451.10 through 8451.80 from any other heading; or  (2) A change to subheadings 8451.10 through 8451.80 from subheading 8451.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8451.90	A change to subheading 8451.90 from any other heading.
8452.10- 8452.30	(1) A change to subheadings 8452.10 through 8452.30 from any other heading; or  (2) A change to subheadings 8452.10 through 8452.30 from subheadings 8452.40 through 8452.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8452.40- 8452.90	A change to subheadings 8452.40 through 8452.90 from any other heading.
8453.10- 8453.80	(1) A change to subheadings 8453.10 through 8453.80 from any other heading; or  (2) A change to subheadings 8453.10 through 8453.80 from subheading 8453.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8453.90	A change to subheading 8453.90 from any other heading.
8454.10- 8454.30	(1) A change to subheadings 8454.10 through 8454.30 from any other heading; or  (2) A change to subheadings 8454.10 through 8454.30 from subheading 8454.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8454.90	A change to subheading 8454.90 from any other heading.
8455.10- 8455.22	A change to subheadings 8455.10 through 8455.22 from any other subheading, including another subheading within that group.
8455.30- 8455.90	A change to subheadings 8455.30 through 8455.90 from any other heading.
84.56	(1) A change to heading 84.56 from any other heading, except from heading 84.66; or  (2) A change to heading 84.56 from heading 84.66, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
84.57	(1) A change to heading 84.57 from any other heading, except from heading 84.59 or 84.66; or  (2) A change to heading 84.57 from heading 84.59 or 84.66, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
84.58- 84.63	(1) A change to headings 84.58 through 84.63 from any other heading, including another heading within that group, except from heading 84.66; or  (2) A change to headings 84.58 through 84.63 from heading 84.66, whether or not there is also a change from any other heading, including another heading

- within that group, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 84.64 (1) A change to heading 84.64 from any other heading, except from subheading 8466.91; or  
(2) A change to heading 84.64 from subheading 8466.91, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 84.65 (1) A change to heading 84.65 from any other heading, except from subheading 8466.92; or  
(2) A change to heading 84.65 from subheading 8466.92, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 84.66 A change to heading 84.66 from any other heading.
- 8467.11-8467.89 (1) A change to subheadings 8467.11 through 8467.89 from any other heading; or  
(2) A change to subheadings 8467.11 through 8467.89 from subheadings 8467.91 through 8467.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8467.91-8467.99 A change to subheadings 8467.91 through 8467.99 from any other heading.
- 8468.10-8468.80 (1) A change to subheadings 8468.10 through 8468.80 from any other heading; or  
(2) A change to subheadings 8468.10 through 8468.80 from subheadings 8468.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8468.90 A change to subheading 8468.90 from any other heading.
- 8469.11-8469.30 A change to subheadings 8469.11 through 8469.30 from any other heading.
- 8470.10-8471.90 A change to subheadings 8470.10 through 8471.90 from any other subheading, including another subheading within that group.
- 84.72 (1) A change to heading 84.72 from any other heading, except from heading 84.73; or  
(2) A change to heading 84.72 from heading 84.73, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8473.10-8473.50 A change to any one of subheadings 8473.10 through 8473.50 from within that subheading or any other subheading, including another subheading within that group.
- 8474.10-8474.80 A change to subheadings 8474.10 through 8474.80 from any other subheading, including another subheading within that group.
- 8474.90 A change to subheading 8474.90 from any other heading.
- 8475.10-8475.29 A change to subheadings 8475.10 through 8475.29 from any other subheading, including another subheading within that group.
- 8475.90 A change to subheading 8475.90 from any other heading.
- 8476.21-8476.89 (1) A change to subheadings 8476.21 through 8476.89 from any other heading; or  
(2) A change to subheadings 8476.21 through 8476.89 from subheading 8476.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8476.90 A change to subheading 8476.90 from any other heading.
- 8477.10-8477.80 (1) A change to subheadings 8477.10 through 8477.80 from any other heading; or  
(2) A change to subheadings 8477.10 through 8477.80 from subheading 8477.90,

whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

- 8477.90 A change to subheading 8477.90 from any other heading.
- 8478.10 A change to subheading 8478.10 from any other subheading.
- 8478.90 A change to subheading 8478.90 from any other heading.
- 8479.10-8479.89 (1) A change to subheadings 8479.10 through 8479.89 from any other heading; or  
(2) A change to subheadings 8479.10 through 8479.89 from subheading 8479.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8479.90 A change to subheading 8479.90 from any other heading.
- 84.80 A change to heading 84.80 from any other heading.
- 8481.10-8481.80 A change to subheadings 8481.10 through 8481.80 from any other subheading, including another subheading within that group.
- 8481.90 A change to subheading 8481.90 from any other heading.
- 8482.10-8482.80 (1) A change to subheadings 8482.10 through 8482.80 from any other heading; or  
(2) A change to subheadings 8482.10 through 8482.80 from subheadings 8482.91 through 8482.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8482.91-8482.99 A change to subheadings 8482.91 through 8482.99 from any other heading.
- 8483.10 (1) A change to subheading 8483.10 from any other heading; or  
(2) A change to subheading 8483.10 from subheading 8483.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8483.20 (1) A change to subheading 8483.20 from any other heading, except from heading 84.82; or  
(2) A change to subheading 8483.20 from heading 84.82 or subheading 8483.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8483.30-8483.60 (1) A change to subheadings 8483.30 through 8483.60 from any other heading; or  
(2) A change to subheadings 8483.30 through 8483.60 from subheading 8483.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8483.90 A change to subheading 8483.90 from any other heading.
- 8484.10-8484.20 A change to subheadings 8484.10 through 8484.20 from any other heading.
- 8484.90 A change to a set of subheading 8484.90 from any other subheading, provided that:  
(a) at least one of the component products, or all the packaging materials and containers for the set, is originating, and  
(b) the regional value content of the set is not less than 50 per cent under the transaction value method.

84.85 A change to heading 84.85 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 (1) A change to heading 85.01 from any other heading, except from heading



- 85.03; or
- (2) A change to heading 85.01 from heading 85.03, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 85.02 (1) A change to heading 85.02 from any other heading, except from heading 84.06, 84.11, 85.01 or 85.03; or
- (2) A change to heading 85.02 from heading 84.06, 84.11, 85.01 or 85.03, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 85.03 A change to heading 85.03 from any other heading.
- 8504.10-8504.50 (1) A change to subheadings 8504.10 through 8504.50 from any other heading; or
- (2) A change to subheadings 8504.10 through 8504.50 from subheading 8504.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8504.90 A change to subheading 8504.90 from any other heading.
- 8505.11-8505.30 (1) A change to subheadings 8505.11 through 8505.30 from any other heading; or
- (2) A change to subheadings 8505.11 through 8505.30 from subheading 8505.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8505.90 A change to subheading 8505.90 from any other heading.
- 8506.10-8506.80 (1) A change to subheadings 8506.10 through 8506.80 from any other heading; or
- (2) A change to subheadings 8506.10 through 8506.80 from subheading 8506.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8506.90 A change to subheading 8506.90 from any other heading.
- 8507.10-8507.80 (1) A change to subheadings 8507.10 through 8507.80 from any other heading; or
- (2) A change to subheadings 8507.10 through 8507.80 from subheading 8507.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8507.90 A change to subheading 8507.90 from any other heading.
- 8509.10-8509.80 (1) A change to subheadings 8509.10 through 8509.80 from any other heading; or
- (2) A change to subheadings 8509.10 through 8509.80 from subheading 8509.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8509.90 A change to subheading 8509.90 from any other heading.
- 8510.10-8510.30 (1) A change to subheadings 8510.10 through 8510.30 from any other heading; or
- (2) A change to subheadings 8510.10 through 8510.30 from subheading 8510.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8510.90 A change to subheading 8510.90 from any other heading.
- 8511.10-8511.80 (1) A change to subheadings 8511.10 through 8511.80 from any other heading; or
- (2) A change to subheadings 8511.10 through 8511.80 from subheading 8511.90,

whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.

- 8511.90 A change to subheading 8511.90 from any other heading.
- 8512.10-8512.40 (1) A change to subheadings 8512.10 through 8512.40 from any other heading; or  
(2) A change to subheadings 8512.10 through 8512.40 from subheading 8512.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8512.90 A change to subheading 8512.90 from any other heading.
- 8513.10 (1) A change to subheading 8513.10 from any other heading; or  
(2) A change to subheading 8513.10 from subheading 8513.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8513.90 A change to subheading 8513.90 from any other heading.
- 8514.10-8514.40 (1) A change to subheadings 8514.10 through 8514.40 from any other heading; or  
(2) A change to subheadings 8514.10 through 8514.40 from subheading 8514.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8514.90 A change to subheading 8514.90 from any other heading.
- 8515.11-8515.80 (1) A change to subheadings 8515.11 through 8515.80 from any other heading; or  
(2) A change to subheadings 8515.11 through 8515.80 from subheading 8515.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8515.90 A change to subheading 8515.90 from any other heading.
- 8516.10-8516.29 (1) A change to subheadings 8516.10 through 8516.29 from subheading 8516.80 or any other heading; or  
(2) A change to subheadings 8516.10 through 8516.29 from subheading 8516.90, whether or not there is also a change from subheading 8516.80 or any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 8516.31-8516.32 A change to subheadings 8516.31 through 8516.32 from any other subheading, including another subheading within that group.
- 8516.33-8516.40 (1) A change to subheadings 8516.33 through 8516.40 from subheading 8516.80 or any other heading; or  
(2) A change to subheadings 8516.33 through 8516.40 from subheading 8516.90, whether or not there is also a change from subheading 8516.80 or any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
- 8516.50 (1) A change to subheading 8516.50 from any other heading; or  
(2) A change to subheading 8516.50 from subheading 8516.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 8516.60 A change to subheading 8516.60 from any other subheading, except from cooking chambers, whether or not assembled, top surface panels, with or without burners or controls, or door assemblies, incorporating more than one of: inner panel, outer panel, window or insulation, of subheading 8516.90.
- 8516.71-8516.79 (1) A change to subheadings 8516.71 through 8516.79 from subheading 8516.80 or any other heading; or  
(2) A change to subheadings 8516.71 through 8516.79 from subheading 8516.90, whether or not there is also a change from subheading 8516.80 or any other

	heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8516.80-8516.90	A change to subheadings 8516.80 through 8516.90 from any other heading.
8517.11-8517.90	A change to any one of subheadings 8517.11 through 8517.90 from within that subheading or any other subheading, including another subheading within that group.
8518.10-8518.21	(1) A change to subheadings 8518.10 through 8518.21 from any other heading; or (2) A change to subheadings 8518.10 through 8518.21 from subheading 8518.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8518.22	(1) A change to subheading 8518.22 from any other heading; or (2) A change to subheading 8518.22 from subheading 8518.29 or 8518.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8518.29	(1) A change to subheading 8518.29 from any other heading; or (2) A change to subheading 8518.29 from subheading 8518.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8518.30	(1) A change to subheading 8518.30 from any other heading; (2) A change to a set of subheading 8518.30 from subheadings 8518.10, 8518.21 through 8518.29 or 8518.90, whether or not there is also a change from any other heading, provided that: (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and (b) the regional value content of the set is not less than 50 per cent under the transaction value method; or (3) A change to any other good of subheading 8518.30 from subheadings 8518.10, 8518.21 through 8518.29 or 8518.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8518.40	(1) A change to subheading 8518.40 from any other heading; or (2) A change to subheading 8518.40 from subheading 8518.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8518.50	(1) A change to subheading 8518.50 from any other heading; or (2) A change to a set of subheading 8518.50 from any other subheading within heading 85.18, whether or not there is also a change from any other heading, provided that: (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and (b) the regional value content of the set is not less than 50 per cent under the transaction value method.
8518.90	A change to subheading 8518.90 from any other heading.
8519.10-8521.90	A change to any one of subheadings 8519.10 through 8521.90 from within that subheading or any other subheading, including another subheading within that group.
85.22	A change to heading 85.22 from any other heading.
85.23-85.24	A change to headings 85.23 through 85.24 from any other heading, including another heading within that group.
8525.10-8525.40	(1) A change to subheadings 8525.10 through 8525.40 from any other subheading, including another subheading within that group; or (2) A change to a gyro-stabilized camera of subheading 8525.30 from within that

	subheading, whether or not there is also a change from any other subheading.
8526.10- 8526.92	A change to subheadings 8526.10 through 8526.92 from any other subheading, including another subheading within that group.
8527.12- 8527.90	A change to subheadings 8527.12 through 8527.90 from any other subheading, including another subheading within that group.
85.28	(1) A change to heading 85.28 from any other heading, except from heading 85.29; or (2) A change to heading 85.28 from heading 85.29, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
85.29	A change to heading 85.29 from any other heading.
8530.10- 8530.80	(1) A change to subheadings 8530.10 through 8530.80 from any other heading; or (2) A change to subheadings 8530.10 through 8530.80 from subheading 8530.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8530.90	A change to subheading 8530.90 from any other heading.
8531.10- 8531.80	(1) A change to subheadings 8531.10 through 8531.80 from any other heading; or (2) A change to subheadings 8531.10 through 8531.80 from subheading 8531.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8531.90	A change to subheading 8531.90 from any other heading.
8532.10- 8532.30	A change to subheadings 8532.10 through 8532.30 from any other subheading, including another subheading within that group.
8532.90	A change to subheading 8532.90 from any other heading.
8533.10- 8533.90	A change to any one of subheadings 8533.10 through 8533.90 from within that subheading or any other subheading, including another subheading within that group.
85.34	A change to heading 85.34 from any other heading.
8535.10- 8535.90	(1) A change to subheadings 8535.10 through 8535.90 from any other heading, except from subheading 8538.90; or (2) A change to subheadings 8535.10 through 8535.90 from subheading 8538.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
8536.10- 8536.90	(1) A change to subheadings 8536.10 through 8536.90 from any other heading, except from subheading 8538.90; or (2) A change to subheadings 8536.10 through 8536.90 from subheading 8538.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
85.37	(1) A change to heading 85.37 from any other heading, except from heading 85.38; or (2) A change to heading 85.37 from heading 85.38, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
85.38	A change to heading 85.38 from any other heading.
8539.10- 8539.49	(1) A change to subheadings 8539.10 through 8539.49 from any other heading; or (2) A change to subheadings 8539.10 through 8539.49 from subheading 8539.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.

8539.90	A change to subheading 8539.90 from any other heading.
8540.11-8540.89	(1) A change to subheadings 8540.11 through 8540.89 from any other heading; or (2) A change to subheadings 8540.11 through 8540.89 from subheadings 8540.91 through 8540.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8540.91-8540.99	A change to subheadings 8540.91 through 8540.99 from any other heading.
8541.10-8542.90	A change to any one of subheadings 8541.10 through 8542.90 from within that subheading or any other subheading, including another subheading within that group.
8543.11-8543.89	(1) A change to subheadings 8543.11 through 8543.89 from any other heading; or (2) A change to subheadings 8543.11 through 8543.89 from subheading 8543.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8543.90	A change to subheading 8543.90 from any other heading.
8544.11-8544.60	A change to subheadings 8544.11 through 8544.60 from any other heading.
8544.70	A change to subheading 8544.70 from any other subheading.
85.45-85.48	A change to headings 85.45 through 85.48 from any other heading, including another heading within that group.

## SECTION XVII

### VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT (CHAPTERS 86 THROUGH 89)

<b>Chapter 86</b>	<b>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</b>
86.01-86.06	(1) A change to headings 86.01 through 86.06 from any other heading, including another heading within that group, except from heading 86.07; or (2) A change to headings 86.01 through 86.06 from heading 86.07, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than 35 per cent under the transaction value method.
86.07-86.09	A change to headings 86.07 through 86.09 from any other heading, including another heading within that group.
<b>Chapter 87</b>	<b>Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof</b>
87.01-87.02	A change to headings 87.01 through 87.02 from any other heading, including another heading within that group, provided there is a regional value content of not less than 20 per cent under the net cost method.
8703.10	A change to subheading 8703.10 from any other heading, provided there is a regional value content of not less than: (a) 35 per cent where the transaction value method is used, or (b) 25 per cent where the net cost method is used.
8703.21-8703.90	A change to subheadings 8703.21 through 8703.90 from any other heading, provided there is a regional value content of not less than 20 per cent under the net cost method.

87.04- 87.06	A change to headings 87.04 through 87.06 from any other heading, including another heading within that group, provided there is a regional value content of not less than 20 per cent under the net cost method.
87.07	(1) A change to heading 87.07 from any other chapter; or (2) A change to heading 87.07 from heading 87.08, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 30 per cent under the net cost method.
8708.10- 8708.94	(1) A change to subheadings 8708.10 through 8708.94 from any other heading; or (2) A change to any one of subheadings 8708.10 through 8708.94 from within that subheading or subheading 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the net cost method.
8708.99	(1) A change to subheading 8708.99 from any other heading; or (2) A change to subheading 8708.99 from within that subheading, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the net cost method.
8709.11- 8709.19	(1) A change to subheadings 8709.11 through 8709.19 from any other heading; or (2) A change to subheadings 8709.11 through 8709.19 from subheading 8709.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8709.90	A change to subheading 8709.90 from any other heading.
87.10	A change to heading 87.10 from any other heading.
87.11- 87.12	(1) A change to headings 87.11 through 87.12 from any other heading, including another heading within that group, except from heading 87.14; or (2) A change to headings 87.11 through 87.12 from heading 87.14, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than 30 per cent under the transaction value method.
87.13	A change to heading 87.13 from any other heading.
87.14- 87.15	A change to headings 87.14 through 87.15 from any other heading, including another heading within that group.
8716.10- 8716.80	(1) A change to subheadings 8716.10 through 8716.80 from any other heading; or (2) A change to subheadings 8716.10 through 8716.80 from subheading 8716.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
8716.90	A change to subheading 8716.90 from any other heading.
<b>Chapter 88</b>	<b>Aircraft, Spacecraft, and Parts Thereof</b>
88.01- 88.05	A change to headings 88.01 through 88.05 from any other heading, including another heading within that group.
<b>Chapter 89</b>	<b>Ships, Boats and Floating Structures</b>
89.01- 89.02	(1) A change to headings 89.01 through 89.02 from any other chapter; or (2) A change to headings 89.01 through 89.02 from any other heading within Chapter 89, including another heading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 60 per cent under the transaction value method.
8903.10	A change to subheading 8903.10 from within that subheading or any other subheading.
8903.91-	A change to subheadings 8903.91 through 8903.99 from any other heading,

8903.99	provided there is a regional value content of not less than 30 per cent under the transaction value method.
89.04- 89.05	(1) A change to headings 89.04 through 89.05 from any other chapter; or  (2) A change to headings 89.04 through 89.05 from any other heading within Chapter 89, including another heading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 60 per cent under the transaction value method.
89.06	A change to heading 89.06 from any other heading.
8907.10	A change to subheading 8907.10 from within that subheading or any other subheading.
8907.90	A change to subheading 8907.90 from any other heading.
89.08	A change to heading 89.08 from any other heading.

## SECTION XVIII

### OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

#### (CHAPTERS 90 THROUGH 92)

<b>Chapter 90</b>	<b>Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof</b>
90.01	A change to heading 90.01 from any other heading.
90.02	A change to heading 90.02 from any other heading, except from heading 90.01.
9003.11- 9003.19	(1) A change to subheadings 9003.11 through 9003.19 from any other heading; or  (2) A change to subheadings 9003.11 through 9003.19 from subheading 9003.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
9003.90	A change to subheading 9003.90 from any other heading.
90.04	(1) A change to heading 90.04 from any other chapter; or (2) A change to heading 90.04 from any other heading within Chapter 90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 35 per cent under the transaction value method.
9005.10- 9005.80	(1) A change to subheadings 9005.10 through 9005.80 from any other heading; or  (2) A change to subheadings 9005.10 through 9005.80 from subheading 9005.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
9005.90	A change to subheading 9005.90 from any other heading.
9006.10- 9006.69	(1) A change to subheadings 9006.10 through 9006.69 from any other heading; or  (2) A change to subheadings 9006.10 through 9006.69 from subheadings 9006.91 through 9006.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

- 9006.91- A change to subheadings 9006.91 through 9006.99 from any other heading.  
9006.99
- 9007.11- (1) A change to subheadings 9007.11 through 9007.19 from any other heading;  
9007.19 (2) A change to a gyrostabilized camera of subheading 9007.19 from within that subheading, whether or not there is also a change from any other subheading; or  
(3) A change to any other good of subheadings 9007.11 through 9007.19 from subheading 9007.91, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9007.20 (1) A change to subheading 9007.20 from any other heading; or  
(2) A change to subheading 9007.20 from subheading 9007.92, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9007.91- A change to subheadings 9007.91 through 9007.92 from any other heading.  
9007.92
- 9008.10- (1) A change to subheadings 9008.10 through 9008.40 from any other heading; or  
9008.40 (2) A change to subheadings 9008.10 through 9008.40 from subheading 9008.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9008.90 A change to subheading 9008.90 from any other heading.
- 9009.11- A change to subheadings 9009.11 through 9009.30 from any other  
9009.30 subheading, including another subheading within that group.
- 9009.91- A change to any one of subheadings 9009.91 through 9009.99 from within that  
9009.99 subheading or any other subheading within that group or any other heading.
- 9010.10- A change to subheadings 9010.10 through 9010.49 from any other  
9010.49 subheading, including another subheading within that group.
- 9010.50- (1) A change to subheadings 9010.50 through 9010.60 from any other heading; or  
9010.60 (2) A change to subheadings 9010.50 through 9010.60 from subheading 9010.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9010.90 A change to subheading 9010.90 from any other heading.
- 9011.10- A change to subheadings 9011.10 through 9011.80 from any other  
9011.80 subheading, including another subheading within that group.
- 9011.90 A change to subheading 9011.90 from any other heading.
- 9012.10 A change to subheading 9012.10 from any other subheading.
- 9012.90 A change to subheading 9012.90 from any other heading.
- 9013.10- (1) A change to subheadings 9013.10 through 9013.80 from any other heading; or  
9013.80 (2) A change to subheadings 9013.10 through 9013.80 from subheading 9013.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9013.90 A change to subheading 9013.90 from any other heading.
- 9014.10- (1) A change to subheadings 9014.10 through 9014.80 from any other heading; or  
9014.80 (2) A change to subheadings 9014.10 through 9014.80 from subheading 9014.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9014.90 A change to subheading 9014.90 from any other heading.



- 9015.10-9015.80 (1) A change to subheadings 9015.10 through 9015.80 from any other heading; or
- (2) A change to subheadings 9015.10 through 9015.80 from subheading 9015.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9015.90 A change to subheading 9015.90 from any other heading.
- 90.16 A change to heading 90.16 from any other heading.
- 9017.10-9017.80 (1) A change to subheadings 9017.10 through 9017.80 from any other heading; or
- (2) A change to subheadings 9017.10 through 9017.80 from subheading 9017.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9017.90 A change to subheading 9017.90 from any other heading.
- 9018.11-9021.90 A change to any one of subheadings 9018.11 through 9021.90 from within that subheading or any other subheading, including another subheading within that group.
- 9022.12-9022.30 A change to subheadings 9022.12 through 9022.30 from any other subheading, including another subheading within that group.
- 9022.90 A change to subheading 9022.90 from any other heading.
- 90.23 A change to heading 90.23 from within that heading or any other heading.
- 9024.10-9024.80 (1) A change to subheadings 9024.10 through 9024.80 from any other heading; or
- (2) A change to subheadings 9024.10 through 9024.80 from subheading 9024.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9024.90 A change to subheading 9024.90 from any other heading.
- 9025.11-9025.80 (1) A change to subheadings 9025.11 through 9025.80 from any other heading; or
- (2) A change to subheadings 9025.11 through 9025.80 from subheading 9025.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9025.90 A change to subheading 9025.90 from any other heading.
- 9026.10-9026.80 A change to subheadings 9026.10 through 9026.80 from any other subheading, including another subheading within that group.
- 9026.90 A change to subheading 9026.90 from any other heading.
- 9027.10-9027.80 A change to subheadings 9027.10 through 9027.80 from any other subheading, including another subheading within that group.
- 9027.90 A change to subheading 9027.90 from any other heading.
- 9028.10-9028.30 (1) A change to subheadings 9028.10 through 9028.30 from any other heading; or
- (2) A change to subheadings 9028.10 through 9028.30 from subheading 9028.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
- 9028.90 A change to subheading 9028.90 from any other heading.
- 9029.10-9029.20 (1) A change to subheadings 9029.10 through 9029.20 from any other heading; or
- (2) A change to subheadings 9029.10 through 9029.20 from subheading 9029.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.

9029.90	A change to subheading 9029.90 from any other heading.
9030.10-9030.89	A change to any one of subheadings 9030.10 through 9030.89 from within that subheading or any other subheading, including another subheading within that group.
9030.90	A change to subheading 9030.90 from any other heading.
9031.10-9031.80	(1) A change to subheadings 9031.10 through 9031.80 from any other heading; or (2) A change to subheadings 9031.10 through 9031.80 from subheading 9031.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
9031.90	A change to subheading 9031.90 from any other heading.
9032.10-9032.89	(1) A change to subheadings 9032.10 through 9032.89 from any other heading; or (2) A change to subheadings 9032.10 through 9032.89 from subheading 9030.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
9032.90	A change to subheading 9032.90 from any other heading.
90.33	A change to heading 90.33 from any other heading.
<b>Chapter 91</b>	<b>Clocks and Watches and Parts Thereof</b>
91.01-91.07	(1) A change to headings 91.01 through 91.07 from any other heading, including another heading within that group, except from headings 91.08 through 91.14; or (2) A change to headings 91.01 through 91.07 from headings 91.08 through 91.14, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
91.08-91.10	A change to headings 91.08 through 91.10 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
9111.10-9111.80	(1) A change to subheadings 9111.10 through 9111.80 from any other heading; or (2) A change to subheadings 9111.10 through 9111.80 from subheading 9111.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
9111.90	A change to subheading 9111.90 from any other heading.
9112.20	(1) A change to subheading 9112.20 from any other heading; or (2) A change to subheading 9112.20 from subheading 9112.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
9112.90	A change to subheading 9112.90 from any other heading.
91.13-91.14	A change to headings 91.13 through 91.14 from any other heading, including another heading within that group.
<b>Chapter 92</b>	<b>Musical Instruments; Parts and Accessories of Such Articles</b>
92.01	(1) A change to heading 92.01 from any other heading, except from heading 92.09; or (2) A change to heading 92.01 from heading 92.09, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
9202.10-9202.90	(1) A change to subheadings 9202.10 through 9202.90 from any other heading, except from heading 92.09; (2) A change to guitars of subheading 9202.90 from heading 92.09, whether or

not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method; or

- (3) A change to any other good of subheadings 9202.10 through 9202.90 from heading 92.09, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 92.03- (1) A change to headings 92.03 through 92.08 from any other heading, including  
92.08 another heading within that group, except from heading 92.09; or
- (2) A change to headings 92.03 through 92.08 from heading 92.09, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 92.09 A change to heading 92.09 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- (1) A change to headings 93.01 through 93.04 from any other heading, including  
93.04 another heading within that group, except from heading 93.05; or
- (2) A change to headings 93.01 through 93.04 from heading 93.05, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 93.05 A change to heading 93.05 from any other heading.
- 9306.10- (1) A change to subheadings 9306.10 through 9306.90 from any other heading; or  
9306.90
- (2) A change to subheadings 9306.10 through 9306.90 from any other subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
- 93.07 A change to heading 93.07 from any other heading.

## SECTION XX

### MISCELLANEOUS MANUFACTURED ARTICLES

#### (CHAPTERS 94 THROUGH 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- (1) A change to subheadings 9401.10 through 9401.80 from any other heading; or  
9401.80
- (2) A change to subheadings 9401.10 through 9401.80 from subheading 9401.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 40 per cent under the transaction value method.

9401.90	A change to subheading 9401.90 from any other heading.
94.02	A change to heading 94.02 from any other heading.
9403.10- 9403.80	(1) A change to subheadings 9403.10 through 9403.80 from any other heading; or  (2) A change to subheadings 9403.10 through 9403.80 from subheading 9403.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 40 per cent under the transaction value method.
9403.90	A change to subheading 9403.90 from any other heading.
9404.10- 9404.30	A change to subheadings 9404.10 through 9404.30 from any other heading.
9404.90	A change to subheading 9404.90 from any other chapter, except from headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
9405.10- 9405.60	(1) A change to subheadings 9405.10 through 9405.60 from any other heading; or  (2) A change to subheadings 9405.10 through 9405.60 from subheadings 9405.91 through 9405.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
9405.91- 9405.99	A change to subheadings 9405.91 through 9405.99 from any other heading.
94.06	A change to heading 94.06 from any other heading.
<b>Chapter 95</b>	<b>Toys, Games and Sport Requisites; Parts and Accessories Thereof</b>
95.01	A change to heading 95.01 from any other heading.
9502.10	(1) A change to subheading 9502.10 from any other heading; or  (2) A change to subheading 9502.10 from subheadings 9502.91 through 9502.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
9502.91- 9502.99	A change to subheadings 9502.91 through 9502.99 from any other heading.
9503.10- 9503.90	(1) A change to subheadings 9503.10 through 9503.90 from any other heading; or  (2) A change to a set of any one of subheadings 9503.10 through 9503.90 from within that subheading or any other subheading, provided that: (a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and (b) the regional value content of the set is not less than 50 per cent under the transaction value method.
95.04- 95.05	A change to headings 95.04 through 95.05 from any other heading, including another heading within that group.
9506.11- 9506.29	A change to subheadings 9506.11 through 9506.29 from any other heading.
9506.31	(1) A change to subheading 9506.31 from any other heading; or  (2) A change to subheading 9506.31 from subheading 9506.39, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
9506.32- 9506.99	A change to subheadings 9506.32 through 9506.99 from any other heading.
95.07- 95.08	A change to headings 95.07 through 95.08 from any other heading, including another heading within that group.
<b>Chapter 96</b>	<b>Miscellaneous Manufactured Articles</b>

96.01- 96.04	A change to headings 96.01 through 96.04 from any other heading, including another heading within that group.
96.05	A change to a set of heading 96.05 from any other heading, provided that: <ul style="list-style-type: none"> <li>(a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and</li> <li>(b) the regional value content of the set is not less than 50 per cent under the transaction value method.</li> </ul>
9606.10	A change to subheading 9606.10 from any other heading.
9606.21- 9606.29	(1) A change to subheadings 9606.21 through 9606.29 from any other heading; or  (2) A change to subheadings 9606.21 through 9606.29 from subheading 9606.30, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 30 per cent under the transaction value method.
9606.30	A change to subheading 9606.30 from any other heading.
9607.11- 9607.19	A change to subheadings 9607.11 through 9607.19 from any other subheading, including another subheading within that group.
9607.20	A change to subheading 9607.20 from any other heading.
9608.10- 9608.40	(1) A change to subheadings 9608.10 through 9608.40 from any other heading; or  (2) A change to subheadings 9608.10 through 9608.40 from subheadings 9608.60 through 9608.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
9608.50	(1) A change to subheading 9608.50 from any other heading; or (2) A change to a set of subheading 9608.50 from subheadings 9608.10 through 9608.40, whether or not there is also a change from any other heading, provided that: <ul style="list-style-type: none"> <li>(a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and</li> <li>(b) the regional value content of the set is not less than 50 per cent under the transaction value method.</li> </ul>
9608.60- 9608.99	A change to subheadings 9608.60 through 9608.99 from any other subheading, including another subheading within that group.
9609.10- 9609.90	A change to subheadings 9609.10 through 9609.90 from any other subheading, including another subheading within that group.
96.10	A change to heading 96.10 from any other heading.
96.11	(1) A change to heading 96.11 from any other heading; or (2) A change to a set of heading 96.11 from within that heading or any other heading, provided that: <ul style="list-style-type: none"> <li>(a) at least one of the component goods, or all the packaging materials and containers for the set, is originating, and</li> <li>(b) the regional value content of the set is not less than 50 per cent under the transaction value method.</li> </ul>
96.12	A change to heading 96.12 from any other heading.
9613.10- 9613.80	(1) A change to subheadings 9613.10 through 9613.80 from any other heading; or  (2) A change to subheadings 9613.10 through 9613.80 from subheading 9613.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the transaction value method.
9613.90	A change to subheading 9613.90 from any other heading.
96.14	(1) A change to heading 96.14 from any other heading; or (2) A change to a pipe or pipe bowl of subheading 9614.20 from within that heading, whether or not there is also a change from any other heading.

9615.11- 9615.19	(1) A change to subheadings 9615.11 through 9615.19 from any other heading; or  (2) A change to subheadings 9615.11 through 9615.19 from subheading 9615.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 35 per cent under the transaction value method.
9615.90	A change to subheading 9615.90 from any other heading.
96.16- 96.18	A change to headings 96.16 through 96.18 from any other heading, including another heading within that group.

## 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 to headings 97.01 through 97.06 from any other heading, including another heading within that group.
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## SCHEDULE II

### INVENTORY MANAGEMENT METHODS

#### PART 1

#### FUNGIBLE MATERIALS

##### Interpretation

1. The following definitions apply in this Part,

"average method" means the method by which the origin of fungible materials withdrawn from materials inventory is based on the ratio, calculated under section 5, of originating materials and non-originating materials in materials inventory. (*méthode de la moyenne*)

"FIFO method" means the method by which the origin of fungible materials first received in materials inventory is considered to be the origin of fungible materials first withdrawn from materials inventory. (*méthode PEPS*)

"LIFO method" means the method by which the origin of fungible materials last received in materials inventory is considered to be the origin of fungible materials first withdrawn from materials inventory. (*méthode DEPS*)

"materials inventory" means

(a) with respect to a producer of a good, an inventory of fungible materials that are used in the production of the good, and

(b) with respect to a person from whom the producer of the good acquired those fungible materials, an inventory from which fungible materials are sold or otherwise transferred to the producer of the good. (*stock de matières*)

"opening inventory" means the materials inventory at the time an inventory management method is chosen. (*stock d'ouverture*)

"origin identifier" means any mark that identifies fungible materials as originating materials or non-originating materials. (*identificateur d'origine*)

#### General

**2.** The inventory management methods for determining whether fungible materials referred to in paragraph 5(8)(a) of these Regulations are originating materials are the following:

- (a) specific identification method;
- (b) FIFO method;
- (c) LIFO method; and
- (d) average method.

**3.** Where a producer of a good or a person from whom the producer acquired the materials that are used in the production of the good chooses an inventory management method referred to in section 2, that method, including the averaging period chosen in the case of the average method, shall be used from the time the choice is made until the end of the fiscal year of the producer or person.

#### Specific Identification Method

**4.** (1) Except as otherwise provided under subsection (2), where the producer or person referred to in section 3 chooses the specific identification method, the producer or person shall physically segregate, in materials inventory, originating materials that are fungible materials from non-originating materials that are fungible materials.

(2) Where originating materials or non-originating materials that are fungible materials are marked with an origin identifier, the producer or person need not physically segregate those materials under subsection (1) if the origin identifier remains visible throughout the production of the good.

#### Average Method

**5.** Where the producer or person referred to in section 3 chooses the average method, the origin of fungible materials withdrawn from materials inventory is determined on the basis of the ratio of originating materials and non-originating materials in materials inventory that is calculated under sections 6 and 7.

**6.** (1) The ratio is calculated with respect to a one-month or three-month period, at the choice of the producer or person, by dividing

(a) the sum of

(i) the total units of originating materials or non-originating materials that are fungible materials and that were in materials inventory at the beginning of the preceding one-month or three-month period, and

(ii) the total units of originating materials or non-originating materials that are fungible materials and that were received in materials inventory during that preceding one-month or three-month period

by

(b) the sum of

(i) the total units of originating materials and non-originating materials that are fungible materials and that were in materials inventory at the beginning of the preceding one-month or three-month period, and

(ii) the total units of originating materials and non-originating materials that are fungible materials and that were received in materials inventory during that preceding one-month or three-month period.

(2) The ratio calculated with respect to a preceding one-month or three-month period under subsection (1) is applied to the fungible materials remaining in materials inventory at the end of the preceding one-month or three-month period.

**7.** (1) Where the good is subject to a regional value-content requirement and the regional value content of that good is calculated under the transaction value method or the net cost method, the ratio is calculated with respect to each shipment of the good by dividing

(a) the total units of originating materials or non-originating materials that are fungible materials and that were in materials inventory prior to the shipment by

(b) the total units of originating materials and non-originating materials that are fungible materials and that were in materials inventory prior to the shipment.

(2) The ratio calculated with respect to a shipment of a good under subsection (1) is applied to the fungible materials remaining in materials inventory after the shipment.

#### Manner of Dealing with Opening Inventory

**8.** (1) Except as otherwise provided under subsections (2) and (3), where the producer or person referred to in section 3 has fungible materials in opening inventory, the origin of those fungible materials is determined by

(a) identifying, in the books of the producer or person, the latest receipts of fungible materials that add up to the amount of fungible materials in opening inventory;

(b) determining the origin of the fungible materials that make up those receipts; and  
(c) considering the origin of those fungible materials to be the origin of the fungible materials in opening inventory.

(2) Where the producer or person chooses the specific identification method and has, in opening inventory, originating materials or non-originating materials that are fungible materials and that are marked with an origin identifier, the origin of those fungible materials is determined on the basis of the origin identifier.

(3) The producer or person may consider all fungible materials in opening inventory to be non-originating materials.

## PART 2

### FUNGIBLE GOODS

#### Interpretation

**9.** The following definitions apply in this Part.

“average method” means the method by which the origin of fungible goods withdrawn from finished goods inventory is based on the ratio, calculated under section 13, of originating goods and non-originating goods in finished goods inventory. (*méthode de la moyenne*)

“FIFO method” means the method by which the origin of fungible goods first received in finished goods inventory is considered to be the origin of fungible goods first withdrawn from finished goods inventory. (*méthode PEPS*)

“finished goods inventory” means an inventory from which fungible goods are sold or otherwise transferred to another person. (*stock de produits finis*)



"LIFO method" means the method by which the origin of fungible goods last received in finished goods inventory is considered to be the origin of fungible goods first withdrawn from finished goods inventory. (*méthode DEPS*)

"opening inventory" means the finished goods inventory at the time an inventory management method is chosen. (*stock d'ouverture*)

"origin identifier" means any mark that identifies fungible goods as originating goods or non-originating goods. (*identificateur d'origine*)

#### General

**10.** The inventory management methods for determining whether fungible goods referred to in paragraph 5(8)(b) of these Regulations are originating goods are the following:

- (a) specific identification method;
- (b) FIFO method;
- (c) LIFO method; and
- (d) average method.

**11.** Where an exporter of a good or a person from whom the exporter acquired the good chooses an inventory management method referred to in section 10, that method, including the averaging period chosen in the case of the average method, shall be used from the time the choice is made until the end of the fiscal year of the exporter or person.

#### Specific Identification Method

**12.** (1) Except as provided under subsection (2), where the exporter or person referred to in section 11 chooses the specific identification method, the exporter or person shall physically segregate, in finished goods inventory, originating goods that are fungible goods from non-originating goods that are fungible goods.

(2) Where originating goods or non-originating goods that are fungible goods are marked with an origin identifier, the exporter or person need not physically segregate those goods under subsection (1) if the origin identifier is visible on the fungible goods.

#### Average Method

**13.** (1) Where the exporter or person referred to in section 11 chooses the average method, the origin of each shipment of fungible goods withdrawn from finished goods inventory during a one-month or three-month period, at the choice of the exporter or person, is determined on the basis of the ratio of originating goods and non-originating goods in finished goods inventory for the preceding one-month or three-month period that is calculated by dividing

(a) the sum of

(i) the total units of originating goods or non-originating goods that are fungible goods and that were in finished goods inventory at the beginning of the preceding one-month or three-month period, and

(ii) the total units of originating goods or non-originating goods that are fungible goods and that were received in finished goods inventory during that preceding one-month or three-month period

by

(b) the sum of

- (i) the total units of originating goods and non-originating goods that are fungible goods and that were in finished goods inventory at the beginning of the preceding one-month or three-month period, and
  - (ii) the total units of originating goods and non-originating goods that are fungible goods and that were received in finished goods inventory during that preceding one-month or three-month period.
- (2) The ratio calculated with respect to a preceding one-month or three-month period under subsection (1) is applied to the fungible goods remaining in finished goods inventory at the end of the preceding one-month or three-month period.

#### Manner of Dealing with Opening Inventory

- 14.** (1) Except as otherwise provided under subsections (2) and (3), where the exporter or person referred to in section 11 has fungible goods in opening inventory, the origin of those fungible goods is determined by
- (a) identifying, in the books of the exporter or person, the latest receipts of fungible goods that add up to the amount of fungible goods in opening inventory;
  - (b) determining the origin of the fungible goods that make up those receipts; and
  - (c) considering the origin of those fungible goods to be the origin of the fungible goods in opening inventory.
- (2) Where the exporter or person chooses the specific identification method and has, in opening inventory, originating goods or non-originating goods that are fungible goods and that are marked with an origin identifier, the origin of those fungible goods is determined on the basis of the origin identifier.
- (3) The exporter or person may consider all fungible goods in opening inventory to be non-originating goods.