

## **CIFTA Rules of Origin Regulations (SOR/97-63)**

Enabling Statute: Customs Tariff

Regulation current to January 25th, 2011

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

# **CIFTA Rules of Origin Regulations**

SOR/97-63

Registration December 30, 1996

## **CUSTOMS TARIFF**

CIFTA Rules of Origin Regulations

P.C. 1996-2075 December 30, 1996

His Excellency the Governor General in Council, on the recommendation of the Minister of Finance, pursuant to paragraph 13(2)(a.1)<sup>a</sup> of the *Customs Tariff*<sup>b</sup>, hereby makes the annexed *CIFTA Rules of Origin Regulations*.

a S.C. 1994, c. 47, s. 75(1)

b R.S., c. 41 (3rd Supp.)

## **CIFTA RULES OF ORIGIN REGULATIONS**

### **INTERPRETATION**

1. The definitions in this section apply in these Regulations.

"adjusted to an F.O.B. basis" means, with respect to the value of a good, adjusted by

(a) deducting

(i) the costs of transporting the good after it is shipped from the point of direct shipment,

(ii) the costs of unloading, loading, handling and insurance that are associated with that transportation, and

(iii) the cost of packing materials and containers,

where those costs are included in the transaction value of the good, and

(b) adding

(i) the costs of transporting the good from the place of production to the point of direct shipment,

(ii) the costs of loading, unloading, handling and insurance that are associated with that transportation, and

(iii) the costs of loading the good for shipment at the point of direct shipment,

where those costs are not included in the transaction value of the good. (*rajustée en fonction d'une base FAB*)

"Agreement" means the Canada-Israel Free Trade Agreement. (*Accord*)

"alteration" means a modification, other than a repair, that does not include an operation or process that either destroys the essential characteristics of a good or creates a new or commercially different good. (*modification*)

"category of identical or similar materials" means those materials that are identical materials or similar materials with respect to each other and that are used in the production of the good for which origin is being determined under these Regulations, and includes a category consisting of a single material if no other material used in the production of the good is an identical material or a similar material with respect to that single material. (*catégorie de matières identiques ou similaires*)

"CIFTA country" means Canada or Israel or another CIFTA beneficiary. (*pays ALÉCI*)

"Customs Valuation Code" 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*. (*Code de la valeur en douane*)

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

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

"identical materials" means materials that are the same in all respects, including physical characteristics, quality and reputation but excluding minor differences in appearance. (*matières identiques*)

"indirect material" means a good used in the production, testing or inspection of another good but not physically incorporated into the other good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of another 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 good;
- (g) catalysts and solvents; and
- (h) any good that is not incorporated into the other good but the use of which in the production of the other good can reasonably be demonstrated to be part of that production. (*matière indirecte*)

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

"minor processing" means, with respect to a good,

- (a) mere dilution with water or any other substance that does not materially alter the characteristics of the good;
- (b) cleaning, including removal of rust, grease, paint or any other coating;
- (c) applying any preservative or decorative coating, including any lubricant, protective encapsulation, preservative or decorative paint, or metallic coating;
- (d) trimming, filing or cutting off small amounts of excess material;
- (e) packing or repacking of the good for transport, storage or sale;
- (f) packaging or repackaging of the good for retail sale or relabelling of the good in one or more official languages of a party to the Agreement; or
- (g) repairs or alterations, washing, laundering or sterilizing. (*traitement mineur*)

"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*)

"point of direct shipment" means the location from which a producer of a good normally ships that good to the buyer of the good. (*point d'expédition directe*)

"packaging materials and containers" means materials and containers in which a good is packaged for retail sale. (*matières de conditionnement et contenants*)

"packing materials and containers" means materials and containers that are used to protect a good during transportation, but does not include packaging materials and containers. (*matières d'emballage et contenants*)

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

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

"repair" means the adjustment of a machine, instrument, electrical device or other article, including replacing or refitting parts to restore the article to its original operating condition. (*réparation*)

"similar materials" means materials that, although not alike in all respects, have similar characteristics and component materials that enable the materials to perform the same functions and to be commercially interchangeable when used in the production of a good. (*matières similaires*)

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

"territory" means, with respect to Canada, the territory to which its customs laws apply, including any areas beyond the territorial seas of Canada within which, in accordance with international law and its domestic law, Canada may exercise rights with respect to the seabed and subsoil and their natural resources; (*territoire*)

"used" means used or consumed in the production of a good. (*utilisé*)  
SOR/2002-252, s. 1.

## **ORIGINATING GOODS**

**2.** (1) Except as otherwise provided in these Regulations, a good originates in a CIFTA country where

(a) the good is

(i) a mineral good extracted in the territory of one or more of the CIFTA countries,

(ii) a vegetable or other good harvested in the territory of one or more of the CIFTA countries,

(iii) a live animal born and raised in the territory of one or more of the CIFTA countries,

(iv) a good obtained from hunting, trapping or fishing in the territory of one or more of the CIFTA countries,

(v) a fish, shellfish or other marine life taken from the sea by a vessel registered or recorded with a CIFTA country and flying that country's flag,

(vi) a good produced on board a factory ship from a good referred to in subparagraph (v), where that factory ship is registered or recorded with a CIFTA country and flies that country's flag,

(vii) a good taken by a CIFTA country or a person of a CIFTA country from or beneath the seabed outside the territorial waters of that country, where a CIFTA country has the right to exploit that seabed,

(viii) a good taken from outer space, where the good is obtained by a CIFTA country or a person of a CIFTA country and does not undergo production outside the territory of any of the CIFTA countries,

(ix) waste and scrap derived from

(A) production in the territory of one or more of the CIFTA countries, or

(B) used goods collected in the territory of one or more of the CIFTA countries, where those goods are fit only for the recovery of raw materials, or

(x) a good produced in the territory of one or more of the CIFTA countries exclusively from a good referred to in any of subparagraphs (i) through (ix), or from its derivatives, at any stage of production;

(b) each non-originating material used in the production of the good undergoes a change in tariff classification specified in the rule set out in Schedule I for the tariff provision under which the good is classified, and the good satisfies any other applicable requirement specified in that rule, as a result of production occurring entirely in the territory of one or more of the CIFTA countries;

(c) the good satisfies, as a result of production occurring entirely in the territory of one or more of the CIFTA countries, the applicable requirements specified in the rule set out in Schedule I for the tariff provision under which the good is classified, where no change in tariff classification is specified in that rule;

(d) the good is produced entirely in the territory of one or more of the CIFTA countries exclusively from originating materials; or

(e) except in the case of a good of any of Chapters 61 through 63, the good is produced entirely in the territory of one or more of the CIFTA countries, but one or more of the non-originating materials that are used in the production of the good do not undergo a change in tariff classification because

(i) the heading under which the good is classified provides for both the good and its parts and is not further subdivided into subheadings, or

(ii) the subheading under which the good is classified provides for both the good and its parts,

and at least one category of identical or similar materials of that heading or subheading consists entirely of originating materials.

(2) For the purposes of determining whether a good is an originating good under paragraph (1)(e),

(a) only those parts that are classified under the same heading, subheading or tariff item as the good shall be considered as parts for the purposes of determining whether at least one category of identical or similar materials consists entirely of originating materials; and

(b) the determination of whether a heading or subheading provides for both a good and its parts shall be made on the basis of the nomenclature of the heading or subheading and the relevant Section or Chapter Notes, in accordance with the General Rules for the Interpretation of the Harmonized System.

(3) Paragraph (1)(e) does not apply for purposes of determining whether a part provided for in a heading referred to in subparagraph (1)(e)(i) or in a subheading referred to in subparagraph (1)(e)(ii) is an originating good.

### **DE MINIMIS**

**3.** (1) For the purposes of this section and section 4, "*de minimis* content", in respect of a good, means the value of all the non-originating materials used in the production of the good that do not, as a result of production occurring entirely in the territory of one or more of the CIFTA countries, undergo a change in tariff classification specified in the rule set out in Schedule I for the tariff provision under which the good is classified.

(2) Subject to subsections (3) and (4), a good originates in a CIFTA country where the *de minimis* content of the good is not more than 10 per cent of the value of the

good, adjusted to an F.O.B. basis, and the good satisfies any other applicable requirement specified in the rule set out in Schedule I for the tariff provision under which the good is classified as a result of production occurring entirely in the territory of one or more of the CIFTA countries.

(3) Subsection (2) does not apply in respect of

(a) a non-originating material of Chapter 4 or of any of tariff item Nos. 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 and 1901.90.59 that is used in the production of a good of Chapter 4 or of any of tariff item Nos. 1901.20.11, 1901.20.12, 1901.20.21, 1901.20.22, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 and 1901.90.59, heading No. 21.05 and tariff items Nos. 2106.90.31, 2106.90.32, 2106.90.93, 2106.90.94, 2202.90.41, 2202.90.42, 2202.90.43, 2202.90.49, 2309.90.31, 2309.90.33 and 2309.90.35;

(b) a non-originating material of any of subheading Nos. 0201.10 through 0201.30 and 0202.10 through 0202.30 that is used in the production of a good in Chapter 16;

(c) a printed circuit assembly (PCA) that is a non-originating material used in the production of a good, where a Chapter Note set out in Schedule I requires that the PCA be disregarded for the purposes of applying the rule set out in that Schedule for the tariff provision under which the good is classified;

(d) a non-originating material used in the production of a good of any of Chapters 1 through 19, heading Nos. 20.01 through 20.08, subheading No. 2009.90, heading Nos. 21.01 through 21.05, subheading No. 2106.10, tariff item No. 2106.90.92, heading No. 22.01, tariff item No. 2202.90.32 and heading Nos. 22.03 through 22.07, unless that non-originating material is of a different subheading than the good for which origin is being determined;

(e) a non-originating material of any of Chapters 50 through 64 that is used in the production of a good of any of Chapters 50 through 64; and

(f) a non-originating material used in the production of a good of any of subheading Nos. 3824.90, 8406.10 through 8406.82, 8415.10 through 8415.83, 8418.10 through 8418.69, 8421.12, 8422.11, 8450.11 through 8450.20, 8451.21 through 8451.29, heading Nos. 84.56 through 84.61, 84.62 through 84.63, subheading Nos. 8477.10 through 8477.20, 8477.30, heading Nos. 84.83, 85.01, subheading Nos. 8502.11 through 8502.39, 8516.31, 8516.33, 8516.40, tariff item No. 8516.60.20, subheading Nos. 8516.72, 8526.10 and 8540.71 through 8540.79.

(4) Where Schedule I sets out alternative rules for a good, subsection (2) applies only if the determination of whether the good is an originating good is being made under the first rule specified for that good.

**4.** (1) For the purposes of subsection 3(2), the *de minimis* content of a good shall be calculated as follows:

$$DMC = \frac{VNM}{VG} \times 100$$

where

DMC is the *de minimis* content of the good, expressed as a percentage;

VNM is the value of all the non-originating materials used in the production of the good, determined in accordance with subsection (2) or (3), that do not undergo a change in tariff classification specified in the rule set out in Schedule I for the tariff provision under which the good is classified; and

VG is the value of the good, determined in accordance with subsection (4), adjusted to an F.O.B. basis.

(2) For the purposes of subsection (1), the value of a non-originating material

(a) shall be

(i) the transaction value of the material, determined in accordance with Article 1 of the Customs Valuation Code with respect to the transaction in which the producer of the good acquired the material, or

(ii) determined in accordance with Articles 2 through 7 of the Customs Valuation Code, where there is no transaction value or the transaction value of the material is unacceptable under Article 1 of that Code; and

(b) if not included under paragraph (a), shall include freight, insurance, packing and all other costs incurred in transporting the material to the point of importation.

(3) For the purposes of subsection (1), where identical materials or fungible materials are used in the production of the good, the value of non-originating materials may be determined, at the choice of the producer of the good, by one of the methods set out in Schedule II.

(4) For the purposes of subsection (1), the value of a good shall be

(a) the transaction value of the good, determined in accordance with Article 1 of the Customs Valuation Code with respect to the transaction in which the producer of the good sold the good; or

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

(5) For the purposes of subsections (2) and (4), the principles of the Customs Valuation Code shall apply to domestic transactions, with such modifications as the circumstances may require.

(6) For the purposes of determining transaction value under subsections (2) and (4), Article 8(2) of the Customs Valuation Code does not apply.

SOR/2002-252, s. 2.

#### **ACCESSORIES, SPARE PARTS AND TOOLS, INDIRECT MATERIALS, PACKAGING MATERIALS AND CONTAINERS AND PACKING MATERIALS AND CONTAINERS**

5. For the purposes of determining whether a good is an originating good, the following materials shall be deemed to be originating materials:

(a) accessories, spare parts or tools delivered with the good that form part of the good's standard accessories, spare parts or tools, where the accessories, spare parts or tools are not invoiced separately from the good and the quantities and value of the accessories, spare parts or tools are customary for the good;

(b) indirect materials used in the production of the good;

(c) packaging materials and containers in which the good is packaged for retail sale, where the packaging materials and containers are classified with the good that is packaged within; and

(d) packing materials and containers in which the good is packed for shipment.

#### **NON-QUALIFYING OPERATIONS**

6. A good is not an originating good merely by reason of

(a) any work, process or practice in respect of which it may be demonstrated, on the basis of a preponderance of evidence, that the object was to circumvent these Regulations;

(b) minor processing; or

(c) a change in tariff classification that is the result of

(i) a change in the end use of the good, or

(ii) collecting parts so that the collection of parts is classified as if it were an assembled good under Rule 2(a) of the General Rules for the Interpretation of the Harmonized System.

#### **CONDITIONS GOVERNING SHIPMENT**

7. An originating good that is exported from a CIFTA country shall maintain its originating status only if

(a) the good is shipped from a CIFTA country to another CIFTA country without being shipped through another country;

(b) the good is shipped through a country other than the United States or a CIFTA country and

(i) the good does not undergo further production or any other operation in the territory of the country through which the good is shipped, other than unloading, splitting up of loads, reloading or any other operation necessary to preserve it in good condition or to ship it to a CIFTA country, and

(ii) the good remains under customs control in any country through which the good is shipped to a CIFTA country;

(c) except for a good listed in any of Chapters 50 through 63 of the List of Tariff Provisions, the good is shipped through the United States and

(i) the good does not undergo further production in the territory of the United States, other than minor processing, or

(ii) any processing that occurs in the territory of the United States with respect to that good does not increase the transaction value of the good by greater than 10%;  
or

(d) the good is a good that is listed in any of Chapters 50 through 63 of the List of Tariff Provisions and that is shipped through the United States and

(i) the good does not undergo further production or any other operation in the territory of the United States, while in transit, other than unloading, splitting up of loads, reloading or any other operation necessary to preserve it in good condition or to ship it to a CIFTA country, and

(ii) the good remains under customs control in the United States while in transit to a CIFTA country.

SOR/2002-252, s. 3.

**7.1** For the purpose of section 7, "territory", with respect to the United States, has the same meaning as in subsection 2(1) of the *NAFTA Rules of Origin Regulations*.

SOR/2002-252, s. 4.

### **NON-PARTY MATERIALS**

**8.** (1) A good that would qualify for preferential tariff treatment under the *Agreement on the Establishment of a Free Trade Area between the Government of the United States of America and the Government of Israel*, dated April 22, 1985, if it were imported into Israel, is considered to be an originating material under these Regulations when used in the production in the territory of Canada of a good that is exported to Israel.

(2) A good that would be entitled to the benefit of the United States Tariff under section 3 of the *NAFTA Tariff Preference Regulations* if it were imported into Canada is considered to be an originating material under these Regulations when used in the production in the territory of Israel or another CIFTA beneficiary of a good that is exported to Canada.

### **FUNGIBLE MATERIALS AND FUNGIBLE GOODS**

**9.** For the purposes of determining whether a material is an originating material or 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 material is an originating material may, at the choice of the producer of the good, be made on the basis of any of the inventory management methods set out in Part I of Schedule III;

(b) where originating goods and non-originating goods that are fungible goods are physically combined or mixed in inventory in a CIFTA country and, before exportation to another CIFTA country, do not undergo production or any other operation in the territory of the CIFTA country in which they were physically combined or mixed in inventory, other than unloading, reloading or any other operation necessary to preserve them in good condition or to ship them to another CIFTA country, the

determination of whether the good is an originating good may, at the choice of the exporter of the good, be made on the basis of any of the inventory management methods set out in Part II of Schedule III; and

(c) where originating goods and non-originating goods that are fungible goods are physically combined or mixed in inventory in a CIFTA country and, before acquisition by a person in that country, do not undergo production or any other operation in the territory of that country, other than unloading, reloading or any other operation necessary to preserve them in good condition or to ship them to that person, the determination of whether the good is an originating good may, at the choice of the person who physically combined or mixed the goods in inventory, be made on the basis of any of the inventory management methods set out in Part II of Schedule III.

### **SELF-PRODUCED MATERIALS**

**10.** For the purposes of determining whether a good is an originating good, the producer of the good may designate any material that the producer produces and that is used in the production of the good as a material to be taken into account as an originating material or non-originating material, as the case may be, in determining whether the good satisfies the requirements of section 2 or for the purposes of the calculation in section 4.

### **COMING INTO FORCE**

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**11.** These Regulations come into force on the day on which section 45 of the *Canada-Israel Free Trade Agreement Implementation Act*, being chapter 33 of the Statutes of Canada, 1996, comes into force.

\* [Note: Regulations in force January 1, 1997, see SI/97-9.]

## **SCHEDULE I**

*(Sections 2 and 3)*

### **SPECIFIC RULES OF ORIGIN**

For the purposes of this Schedule,

(a) the specific rule, or specific set of rules, that applies to a particular tariff provision is set out immediately adjacent to that tariff provision;

(b) a rule applicable to a tariff item shall take precedence over a rule applicable to the heading or subheading which is parent to that tariff item; and

(c) a requirement of a change in tariff classification applies only to non-originating material.

## **SECTION I**

### **LIVE ANIMALS; ANIMAL PRODUCTS (Chapters 1-5)**

#### **Chapter Live Animals**

**1**

A change to this chapter from any other chapter.

#### **Chapter Meat and Edible Meat Offal**

**2**

A change to this chapter from any other chapter.

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



3

A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.

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

A change to this chapter from any other chapter, except from any of tariff item Nos. 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 and 1901.90.59.

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

A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.

## SECTION II

### VEGETABLE PRODUCTS (Chapters 6-14)

**Note to Chapters 6-14** *Agricultural and horticultural goods grown in the territory of a CIFTA country shall be treated as originating in the territory of that country even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from another country.*

**Chapter 6 Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage**

A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.

**Chapter 7 Edible Vegetables and Certain Roots and Tubers**

A change to this chapter from any other chapter.

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

A change to this chapter from any other chapter.

**Chapter 9 Coffee, Tea, Maté and Spices**

09.01 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No.

09.02

0902.10.10 A change to this tariff item No. from subheading No. 0902.20.

0902.30.10 A change to this tariff item No. from subheading No. 0902.40.

09.02 A change to this heading No. from any other chapter.

09.03-09.09 A change to any of these heading Nos. from any other chapter; or  
A change to crushed, ground or powdered items of any of heading Nos. 09.04-09.09 from any other tariff item No., provided that the crushed, ground or powdered items of any of heading Nos. 09.04-09.09 are put up for retail sale.

09.10 A change to this heading No. from any other chapter;  
A change to crushed, ground or powdered items of this heading No. from any other tariff item No., provided that the crushed, ground or powdered items of this heading No. are put up for retail sale; or  
A change to subheading No. 0910.91 from any other subheading No., provided that a single non-originating spice ingredient constitutes not more than 60 per cent by weight of the product.

**Chapter 10 Cereals**

A change to this chapter from any other chapter.

**Chapter 11 Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten**

- A change to this chapter from any other chapter.
- Chapter 12 Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder**
- 12.01-12.10 A change to any of these heading Nos. from any other chapter.
- 12.11
- 1211.10.10 A change to this tariff item No. from any other tariff item No.
- 1211.20.10 A change to this tariff item No. from any other tariff item No.
- 1211.90.10 A change to this tariff item No. from any other tariff item No.
- 12.11 A change to this heading No. from any other chapter.
- 12.12-12.14 A change to any of these heading Nos. from any other chapter.
- Chapter 13 Lac; Gums, Resins and Other Vegetable Saps and Extracts**
- A change to a heading No. of this chapter from any other heading No., including another heading No. within this chapter.
- Chapter 14 Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included**
- A change to this chapter from any other chapter.

### SECTION III

#### ANIMAL OR VEGETABLE FAT AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES (Chapter 15)

- Chapter 15 Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes**
- A change to this chapter from any other chapter.

### SECTION IV

#### PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES (Chapters 16-24)

- Chapter 16 Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates**
- A change to this chapter from any other chapter, except from any of subheading Nos. 0201.10-0201.30 and 0202.10-0202.30; or
- A change to this chapter from any of subheading Nos. 0201.10-0201.30 and 0202.10-0202.30, provided that the change involves cooking, smoking or similar types of curing of any material of any of subheading Nos. 0201.10-0201.30 and 0202.10-0202.30.
- Chapter 17 Sugars and Sugar Confectionery**
- 17.01-17.02 A change to any of these heading Nos. from any other chapter.
- 17.03-17.04 A change to any of these heading Nos. from any heading No. outside this group.
- Chapter 18 Cocoa and Cocoa Preparations**
- 18.01-18.04 A change to any of these heading Nos. from any other chapter.
- 18.05 A change to this heading No. from any other heading No., except from heading No. 18.03.
- 18.06 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No.

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

- 1901.10 A change to this subheading No. from any other chapter.
- 1901.20
- 1901.20.11
- 1901.20.12
- 1901.20.21
- 1901.20.22 A change to any of these tariff item Nos. from any other chapter, except from Chapter 4.
- 1901.20 A change to this subheading No. from any other chapter.
- 1901.90
- 1901.90.51
- 1901.90.52
- 1901.90.53
- 1901.90.54
- 1901.90.59 A change to any of these tariff item Nos. from any other chapter, except from Chapter 4.
- 1901.90 A change to this subheading No. from any other chapter.
- 19.02-19.05 A change to any of these heading Nos. from any other chapter.

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

**Note:** *A fruit, nut or vegetable preparation of Chapter 20 that has been prepared or preserved merely by freezing, by packing (including canning) in water, brine or natural juices, or by roasting, either dry or in oil (including processing incidental to freezing, packing, or roasting), shall be treated as an originating good only if the value of fresh goods that are wholly produced or obtained entirely in the territory of any of the CIFTA countries constitutes at least 90 per cent of the value of all fresh goods used in the production of the fruit, nut or vegetable preparation.*

- 20.01-20.08 A change to any of these heading Nos. from any other chapter.
- 2009.11-2009.80 A change to any of these subheading Nos. from any other chapter.
- 2009.90 A change to this subheading No. from any other chapter; or  
A change to this subheading No. from any other subheading No. within Chapter 20, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single non-Party, constitute in single strength form no more than 60 per cent by volume of the good.

## **Chapter 21 Miscellaneous Edible Preparations**

- 21.01-21.04 A change to any of these heading Nos. from any other chapter.
- 21.05 A change to this heading No. from any other heading No., except from Chapter 4 or any of tariff item Nos. 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 and 1901.90.59.
- 21.06
- 2106.90.91 A change to this tariff item No. from any other chapter, except from heading No. 20.09 or tariff item No. 2202.90.31 or 2202.90.32.
- 2106.90.92 A change to this tariff item No. from any other chapter, except from heading No. 20.09 or tariff item No. 2202.90.31 or 2202.90.32; or  
A change to this tariff item No. from any other subheading No. within Chapter 21 or heading No. 20.09, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single non-Party, constitute in single strength form no more than 60 per cent by volume of the good.
- 2106.90.31

- 2106.90.32
- 2106.90.93
- 2106.90.94 A change to any of these tariff item Nos. from any other chapter, except from Chapter 4 or any of tariff item Nos. 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 and 1901.90.59.
- 2106.90.96 A change to this tariff item No. from any other tariff item No., except from any of heading Nos. 22.03-22.09.
- 21.06 A change to this heading No. from any other chapter.
- Chapter 22 Beverages, Spirits and Vinegar**
- 22.01 A change to this heading No. from any other chapter.
- 2202.10 A change to this subheading No. from any other chapter.
- 2202.90
- 2202.90.31 A change to this tariff item No. from any other chapter, except from heading No. 20.09 or tariff item No. 2106.90.91 or 2106.90.92.
- 2202.90.32 A change to this tariff item No. from any other chapter, except from heading No. 20.09 or tariff item No. 2106.90.91 or 2106.90.92; or  
A change to this tariff item No. from any other subheading No. within Chapter 22 or heading No. 20.09, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single non-Party, constitute in single strength form no more than 60 per cent by volume of the good.
- 2202.90.41
- 2202.90.42
- 2202.90.43
- 2202.90.49 A change to any of these tariff item Nos. from any other chapter, except from Chapter 4 or any of tariff item Nos. 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 and 1901.90.59.
- 2202.90 A change to this subheading No. from any other chapter.
- 22.03-22.09 A change to any of these heading Nos. from any heading No. outside this group.
- Chapter 23 Residues and Waste From the Food Industries; Prepared Animal Fodder**
- 23.01-23.08 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 2309.10 A change to this subheading No. from any other heading No.
- 2309.90
- 2309.90.31
- 2309.90.33
- 2309.90.35 A change to any of these tariff item Nos. from any other heading No., except from Chapter 4 or any of tariff item Nos. 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 and 1901.90.59.
- 2309.90 A change to this subheading No. from any other heading No.
- Chapter 24 Tobacco and Manufactured Tobacco Substitutes**
- A change to a heading No. of this chapter from any other heading No., including another heading No. within this chapter.

## SECTION V

### MINERAL PRODUCTS (Chapters 25-27)

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

A change to a heading No. of this chapter from any other heading No., including another heading No. within this chapter.

**Chapter Ores, Slag and Ash**  
**26**

A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.

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

**Note:** *For the purposes of this chapter, "chemical reaction" means a process in which chemical bonds in molecules are broken and new chemical bonds are formed between the fragmented molecules or added elements so that one or more of the original bonds no longer link the same chemical elements or functional groups.*

27.01- A change to any of these heading Nos. from any other chapter.  
27.09

27.10- A change to any of these heading Nos. from any heading No. outside this  
27.15 group; or

A change to a heading of heading No. 27.10 from any other heading of heading No. 27.10, whether or not there is also a change from any other heading No., provided that the change is the result of a chemical reaction.

## SECTION VI

### PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES (Chapters 28-38)

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

A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.

**Chapter Organic Chemicals**  
**29**

29.01- A change to a subheading No. of any of these heading Nos. from any other  
29.33 subheading No., including another subheading No. within these heading Nos.

2934.10- A change to any of these subheading Nos. from any other subheading No.,  
2934.90 including another subheading No. within this group; or

A change to nucleic acids of subheading No. 2934.90 from other heterocyclic compounds of subheading No. 2934.90.

29.35- A change to a subheading No. of any of these heading Nos. from any other  
29.42 subheading No., including another subheading No. within these heading Nos.

**Chapter Pharmaceutical Products**  
**30**

A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.

**Chapter Fertilizers**  
**31**

A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.

**Chapter Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks**  
**32**

- 32.01- A change to any of these heading Nos. from any other chapter.  
32.03
- 3204.11- A change to any of these subheading Nos. from any other chapter.  
3204.17
- 3204.19 A change to this subheading No. from any other heading No.
- 3204.20- A change to any of these subheading Nos. from any other chapter.  
3204.90
- 32.05- A change to any of these heading Nos. from any other chapter.  
32.07
- 32.08- A change to any of these heading Nos. from any heading No. outside this  
32.10 group.
- 32.11- A change to any of these heading Nos. from any heading No. outside this  
32.12 group.
- 32.13 A change to this heading No. from any other heading No., except from any of  
heading Nos. 32.08-32.10.
- 32.14- A change to any of these heading Nos. from any heading No. outside this  
32.15 group.

**Chapter 33 Essential Oils and Resinoids: Perfumery, Cosmetic or Toilet Preparations**

- 33.01 A change to this heading No. from any other heading No.
- 33.02 A change to this heading No. from any other heading No., except from any of  
heading Nos. 22.07-22.08.
- 33.03 A change to this heading No. from any other heading No., except from  
heading No. 33.02.
- 33.04- A change to any of these heading Nos. from any other heading No., including  
33.05 another heading No. within this group.
- 3306.10 A change to this subheading No. from any other heading No.
- 3306.20 A change to this subheading No. from any other subheading No., except from  
Chapter 54.
- 33.07 A change to this heading No. from any other heading No.

**Chapter 34 Soap, Organic Surface-Active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modelling Paste, "Dental Waxes" and Dental Preparations with a Basis of Plaster**

- 34.01 A change to this heading No. from any other heading No.
- 34.02 A change to this heading No. from any other heading No., except from  
heading No. 38.17.
- 34.03- A change to a subheading No. of any of these heading Nos. from any other  
34.07 subheading No., including another subheading No. within any of these  
heading Nos.

**Chapter 35 Albuminoidal Substances; Modified Starches; Glues; Enzymes**

- 3501.10- A change to any of these subheading Nos. from any other subheading No.,  
3501.90 including another subheading No. within this group.
- 3502.11- A change to any of these subheading Nos. from any subheading No. outside  
3502.19 this group.
- 3502.20- A change to any of these subheading Nos. from any other subheading No.,  
3502.90 including another subheading No. within this group.
- 3503.00- A change to any of these subheading Nos. from any other subheading No.,  
3507.90 including another subheading No. within this group.

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

- A change to a heading No. of this chapter from any other heading No.,

including another heading No. within this chapter.

**Chapter 37 Photographic or Cinematographic Goods**

- 37.01-37.03 A change to any of these heading Nos. from any other chapter.
- 37.04-37.06 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 37.07 A change to this heading No. from any other chapter.

**Chapter 38 Miscellaneous Chemical Products**

- 38.01-38.02 A change to a subheading No. of any of these heading Nos. from any other subheading No., including another subheading No. within these heading Nos.
- 38.03-38.04 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 38.05-38.06 A change to a subheading No. of any of these heading Nos. from any other subheading No., including another subheading No. within these heading Nos.
- 38.07 A change to this heading No. from any other heading No.
- 38.08-38.12 A change to a subheading No. of any of these heading Nos. from any other subheading No., including another subheading No. within these heading Nos.
- 38.13-38.14 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 38.15 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No.
- 38.16 A change to this heading No. from any other heading No.
- 38.17 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No.
- 38.18-38.22 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 38.23 A change to this heading No. from any other heading No., except from Chapter 15.
- 3824.10-3824.60 A change to any of these subheading Nos. from any other subheading No., including another subheading No. within this group.
- 3824.90 A change to this subheading No. from any other subheading No., provided that non-originating materials constitute no more than 60 per cent by weight of the good.

**SECTION VII**

**PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF  
(Chapters 39-40)**

**Chapter 39 Plastics and Articles Thereof**

- 39.01-39.15 A change to any of these heading Nos. from any other heading No., including another heading No. within this group; or  
A change to a subheading No. of any of these heading Nos. from any other subheading No., including another subheading No. within these heading Nos. whether or not there is also a change from any other heading No., provided that non-originating polymer materials of Chapter 39 constitute no more than 60 per cent by weight of the total polymer content.
- 39.16-39.21 A change to any of these heading Nos. from any heading No. outside this group.

39.22- A change to any of these heading Nos. from any heading No. outside this  
39.26 group.

**Chapter Rubber and Articles Thereof  
40**

40.01- A change to a subheading No. of any of these heading Nos. from any other  
40.04 subheading No., including another subheading No. within these heading Nos.  
40.05 A change to this heading No. from any other chapter.  
40.06 A change to this heading No. from any other heading No., except from heading  
No. 40.05.  
40.07- A change to any of these heading Nos. from any heading No. outside this  
40.08 group.  
40.09- A change to any of these heading Nos. from any heading No. outside this  
40.17 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 41-43)**

**Chapter Raw Hides and Skins, (Other than Furskins) and Leather  
41**

41.01- A change to any of these heading Nos. from any other chapter.  
41.03  
41.04- A change to any of these heading Nos. from any heading No. outside this  
41.07 group.  
41.08- A change to any of these heading Nos. from any other heading No., except  
41.11 from any of heading Nos. 41.04-41.11.

**Chapter Article of Leather; Saddlery and Harness Travel Goods, Handbags and  
42 similar Containers; Articles of Animal Gut (Other than Silk-Worm Gut)**

A change to this chapter from any other chapter.

**Chapter Furskins and Artificial Fur; Manufactures thereof  
43**

43.01 A change to this heading No. from any other chapter.  
43.02 A change to this heading No. from any other heading No.  
43.03- A change to any of these heading Nos. from any heading No. outside this  
43.04 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 44-46)**

**Chapter Wood and Articles of Wood; Wood Charcoal  
44**

A change to a heading No. of this chapter from any other heading No.,  
including another heading No. within this chapter.

**Chapter Cork and Articles of Cork  
45**



A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.

**Chapter 46 Manufactures of Straw, of Esparto or of other Plaiting materials; Basketware and Wickerwork**

A change to a heading No. of this chapter from any other heading No., including another heading No. within this chapter.

**SECTION X**

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF  
(Chapters 47-49)**

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

A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.

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

A change to a heading No. of this chapter from any other heading No., including another heading No. within this chapter.

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

A change to this chapter from any other chapter.

**SECTION XI**

**TEXTILES AND TEXTILE ARTICLES  
(Chapters 50-63)**

**Chapter 50 Silk**

50.01-50.03 A change to any of these heading Nos. from any other chapter.

50.04-50.06 A change to any of these heading Nos. from any heading No. outside this group.

50.07 A change to this heading No. from any other heading No.

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

51.01-51.05 A change to any of these heading Nos. from any other chapter.

51.06-51.10 A change to any of these heading Nos. from any heading No. outside this group.

51.11-51.13 A change to any of these heading Nos. from any heading No. outside this group.

**Chapter 52 Cotton**

52.01-52.03 A change to any of these heading Nos. from any other chapter.

52.04 A change to this heading No. from any other heading No., except from any of heading Nos. 52.05-52.07; or

A change to this heading No. from any of heading Nos. 52.05-52.07, whether or not there is also a change from any other heading No., provided that the change is the result of dyeing or bleaching, and lubrication and precision winding.

52.05-52.07 A change to any of these heading Nos. from any heading No. outside this group, except from heading No. 52.04.

52.08-52.12 A change to any of these heading Nos. from any heading No. outside this group.

**Chapter 53 Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn**

53.01-53.05 A change to any of these heading Nos. from any other chapter.

53.06-53.08 A change to any of these heading Nos. from any heading No. outside this group.

53.09-53.11 A change to any of these heading Nos. from any heading No. outside this group.

**Chapter 54 Man-Made Filaments**

54.01 A change to this heading No. from any other chapter; or  
A change to this heading No. from tariff item No. 5402.41.11 or 5402.41.91 or subheading No. 5402.42, whether or not there is also a change from any other chapter, provided that the change involves texturizing, lubrication, dyeing and precision winding.

54.02-54.03 A change to any of these heading Nos. from any other chapter.

54.04-54.06 A change to any of these heading Nos. from any other chapter.

54.07-54.08 A change to any of these heading Nos. from any heading No. outside this group.

**Chapter 55 Man-Made Staple Fibres**

55.01-55.07 A change to any of these heading Nos. from any other chapter, except from any of heading Nos. 54.01-54.05.

55.08 A change to this heading No. from any other heading No., except from any of heading Nos. 55.09-55.11; or  
A change to this heading No. from any of heading Nos. 55.09-55.11, whether or not there is also a change from any other heading No., provided that the change is the result of dyeing or bleaching, and lubrication and precision winding.

55.09-55.11 A change to any of these heading Nos. from any heading No. outside this group, except from heading No. 55.08.

55.12-55.16 A change to any of these heading Nos. from any heading No. outside this group.

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

56.01 A change to this heading No. from any other heading No.

56.02-56.05 A change to any of these heading Nos. from any heading No. outside this group.

56.06 A change to this heading No. from any other heading No., except from any of heading Nos. 50.04-50.05, 51.06-51.08, 52.04-52.06, 53.06-53.08, 54.01-54.05 and 55.08-55.10.

56.07 A change to twine, cordage, ropes and cables, neither plaited or braided, nor covered or sheathed with rubber or plastics, of this heading No. from any

other heading No., except from any of heading Nos. 50.04-50.05, 51.06-51.08, 51.10, 52.04-52.06, 53.06-53.08, 54.01-54.05 and 55.08-55.10; or  
A change to twine, cordage, ropes and cables, either plaited or braided, or covered or sheathed with rubber or plastics, of this heading No. from any other heading No.

56.08 A change to this heading No. from any other heading No., except from heading No. 58.04.

56.09 A change to this heading No. from any other heading No., except from any of heading Nos. 50.04-50.05, 51.06-51.08, 51.10, 52.04-52.06, 53.06-53.08, 54.01-54.05, 55.08-55.10 and 56.04-56.07.

**Chapter 57 Carpets and Other Textile Floor Coverings**

A change to this chapter from any other chapter.

**Chapter 58 Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery**

58.01-58.02 A change to any of these heading Nos. from any heading No. outside this group.

58.03-58.05 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.

5806.10-5806.39 A change to any of these subheading Nos. from any other heading No., except from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16 and 58.01.

5806.40 A change to this subheading No. from any other heading No.

58.07 A change to labels and similar articles of this heading No. from any other heading No., except from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08 and 55.12-55.16 and any of subheading Nos. 5806.10-5806.39; or

A change to badges and similar articles of this heading No. from any other heading No., except from subheading No. 6307.90.

5808.10 A change to this subheading No. from any other heading No.

5808.90 A change to ornamental trimmings of this subheading No. from any other heading No.; or

A change to tassels, pompoms and similar articles of this subheading No. from any other heading No., except from any of heading Nos. 50.04-50.05, 51.06-51.09, 52.04-52.06, 53.06-53.08, 54.01-54.05, 55.08-55.10 and 56.04-56.06.

58.09 A change to this heading No. from any other heading No.

58.10 A change to this heading No. from ground fabric of any other chapter, except from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.02-56.03, 58.04, 58.06 and 60.01-60.02; or  
A change to this heading No. from ground fabric of any other heading No., provided that the weight of the embroidery equals or exceeds seven per cent of the weight of the ground fabric.

58.11 A change to this heading No. from any other heading No., except from printed fabric, dyed fabric or fabric made of coloured yarn, of any of Chapters 51, 52 and 54-60.

**Chapter 59 Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a kind suitable for Industrial Use**

59.01-59.02 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.

59.03 A change to this heading No. from any other heading No., except from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 58.03, 58.08 and 60.02 and any of subheading Nos. 5806.10-

5806.39;

A change to woven fabric of this heading No. from any other heading No., provided that the impregnation, coating, covering or lamination accounts for at least 15 per cent of the total weight of the fabric; or

A change to knitted fabric of this heading No. from any other heading No., provided that the impregnation, coating, covering or lamination accounts for at least 20 per cent of the total weight of the fabric.

59.04-  
59.06 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.

59.07 A change to this heading No. from any other heading No., except from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 58.03, 58.08 and 60.02 and any of subheading Nos. 5806.10-5806.39;

A change to woven fabric of this heading No. from any other heading No., provided that the impregnation, coating, covering or lamination accounts for at least 15 per cent of the total weight of the fabric; or

A change to knitted fabric of this heading No. from any other heading No., provided that the impregnation, coating, covering or lamination accounts for at least 20 per cent of the total weight of the fabric.

59.08-  
59.10 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.

59.11 A change to this heading No. from any other heading No., except from any of heading Nos. 56.02-56.03.

#### **Chapter 60 Knitted or Crocheted Fabrics**

60.01 A change to this heading No. from any other heading No.; or

A change to fabric of this heading No., impregnated, coated, covered or laminated with rubber, plastics or other substances, from other fabric of heading No. 60.01, provided that the impregnation, coating, covering or lamination accounts for at least 20 per cent of the total weight of the fabric.

60.02 A change to this heading No. from any other heading No.

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

**Note 1:** *For the purposes of this chapter, "substantial assembly" means the sewing together or other assembly of*

*(a) all the major garment parts of a good of this chapter; or*

*(b) six or more major or other garment parts of a good of this chapter.*

**Note 2:** *For the purposes of this chapter, "major garment parts" means integral components of the garment, but does not include such parts as collars, cuffs, waistbands, plackets, pockets, linings, paddings, accessories or the like.*

A change to garment parts of this chapter from any other chapter, except from subheading No. 6307.90.

A change to any good of this chapter, other than garment parts, from any other chapter; or

A change to any good of this chapter, other than garment parts, from garment parts of this chapter, whether or not there is also a change from any other chapter, provided that the change is the result of substantial assembly.

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

**Note 1:** *For the purposes of this chapter, "substantial assembly" means the sewing together or other assembly of*

*(a) all the major garment parts of a good of this chapter; or*

*(b) six or more major or other garment parts of a good of this chapter.*

**Note 2:** *For the purposes of this chapter, "major garment parts" means integral components of the garment, but does not include such parts as collars, cuffs, waistbands, plackets, pockets, linings, paddings, accessories or the like.*

A change to garment parts of this chapter from any other chapter, except from subheading No. 6307.90.

A change to any good of this chapter, other than garment parts, from any other chapter; or

A change to any good of this chapter, other than garment parts, from garment parts of this chapter, whether or not there is also a change from any other chapter, provided that the change is the result of substantial assembly.

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

6301.10 A change to this subheading No. from any other heading No.

6301.20-6301.90 A change to any of these subheading Nos. from any other heading No., except from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.02-56.03, 58.01-58.02, 58.09-58.10, 59.03, 59.07 and 60.01-60.02.

63.02 A change to this heading No. from any other chapter, except from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.02-56.03, 58.01-58.04, 58.09-58.11, 59.03, 59.07 and 60.01-60.02;

A change to this heading No. from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.02-56.03, 58.01-58.04, 58.09-58.11, 59.03, 59.07 and 60.01-60.02, provided that the change involves printing or dyeing and two or more of the following operations: bleaching, shrinking, fulling, napping, decatizing, permanent stiffening, weighting, permanent embossing or moireing;

A change to quilted goods of this heading No. from any other heading No., except from subheading No. 6307.90, provided that the change involves both the cutting of the top and bottom fabrics and the assembly of the quilted goods; or

A change to other goods of this heading No. from any other heading No., provided that the change involves at least cutting on all sides, hemming all cut edges, and a substantial amount of either sewing or other assembly operations.

63.03 A change to this heading No. from any other chapter, except from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.02-56.03, 58.01-58.04, 58.06, 58.09-58.10, 59.03, 59.06-59.07 and 60.01-60.02;

A change to this heading No. from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.02-56.03, 58.01-58.04, 58.06, 58.09-58.10, 59.03, 59.06-59.07 and 60.01-60.02, provided that the change involves printing or dyeing and two or more of the following operations: bleaching, shrinking, fulling, napping, decatizing, permanent stiffening, weighting, permanent embossing or moireing;

A change to quilted goods of this heading No. from any other heading No., except from subheading No. 6307.90, provided that the change involves both the cutting of the top and bottom fabrics and the assembly of the quilted goods; or

A change to curtains, drapes or curtain or bed valances, other than quilted goods, of this heading No. from any other heading No., provided that the change involves at least cutting on all sides, hemming all cut edges, and a substantial amount of either sewing or other assembly operations.

63.04 A change to this heading No. from any other chapter, except from any of

heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.02-56.03, 58.01-58.04, 58.06, 58.09-58.10, 59.03, 59.06-59.07 and 60.01-60.02;

A change to this heading No. from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.02-56.03, 58.01-58.04, 58.06, 58.09-58.10, 59.03, 59.06-59.07 and 60.01-60.02, provided that the change involves printing or dyeing and two or more of the following operations: bleaching, shrinking, fulling, napping, decatizing, permanent stiffening, weighting, permanent embossing or moireing;

A change to quilted goods of this heading No. from any other heading No., provided that the change involves both the cutting of the top and bottom fabrics and the entire assembly of the quilted goods; or

A change to pillow covers and pillow shams of this heading No. from any other heading No.

63.05 A change to this heading No. from any other heading No., except from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.02-56.03, 58.01, 58.04, 58.06, 58.09-58.11, 59.03-59.06, 59.07 and 60.01-60.02.

6306.11- A change to awnings of any of these subheading Nos. from any other chapter;  
6306.19 or

A change to tarpaulins and sunblinds of any of these subheading Nos. from any other heading No., except from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.03, 58.01-58.02, 58.09-58.11, 59.03, 59.06-59.07 and 60.01-60.02.

6306.21- A change to any of these subheading Nos. from any other chapter.  
6306.49

6306.91- A change to any of these subheading Nos. from any other chapter, except  
6306.99 from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.03, 58.01-58.02, 58.09-58.11, 59.03, 59.06-59.07 and 60.01-60.02; or

A change to any of these subheading Nos. from any other heading No., except from subheading No. 6307.90, provided that the change involves more than cutting and hemming processes.

6307.10 A change to this subheading No. from any other heading No., except from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.02-56.03, 58.01-58.04, 58.06, 58.09-58.11, 59.03, 59.07 and 60.01-60.02.

6307.20 A change to this subheading No. from any other heading No.

6307.90 A change to this subheading No. from any other chapter, except from any of heading Nos. 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.02-56.03, 58.01-58.04, 58.06, 58.09-58.11, 59.03, 59.07 and 60.01-60.02; or

A change to this subheading No. from any other heading No., provided that the change involves at least cutting and a substantial amount of either sewing or other assembly operations.

63.08 A change to this heading No. from any other heading No., provided that either the fabric or the yarn originates.

63.09 A change to this heading No. from any other heading No., provided that the goods were last collected and packaged for shipment in the territory of a CIFTA country.

63.10 A change to worn out articles of this heading No. from any other heading No., provided that they were last collected and packaged for shipment in the territory of a CIFTA country; or

A change to other goods of this heading No. from any other heading No.,

provided that the change involves more than cutting and hemming processes.

## SECTION XII

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

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

- 64.01- A change to any of these heading Nos. from any heading No. outside this  
64.05 group, except from subheading No. 6406.10.  
64.06 A change to this heading No. from any other chapter.

#### **Chapter Headgear and Parts Thereof 65**

- 65.01- A change to any of these heading Nos. from any heading No. outside this  
65.02 group.  
65.03- A change to any of these heading Nos. from any heading No. outside this  
65.06 group, except from any of heading Nos. 65.01-65.02;  
A change to any of these heading Nos. from heading No. 65.01, provided that the change is the result of a blocking process; or  
A change to any of these heading Nos. from heading No. 65.02, provided that the change is the result of at least three processing steps such as dyeing, blocking, trimming or adding a sweatband.  
65.07 A change to this heading No. from any other heading No.

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

- 66.01 A change to this heading No. from any other heading No., except from more than one of the following:  
— subheading No. 6603.20,  
— any of heading Nos. 39.20-39.21, 50.07, 51.11-51.13, 52.08-52.12, 53.09-53.11, 54.07-54.08, 55.12-55.16, 56.02-56.03, 58.01-58.11, 59.01-59.11 and 60.01-60.02.  
66.02 A change to this heading No. from any other heading No.  
66.03 A change to this heading No. from any other chapter.

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

- 67.01- A change to any of these heading Nos. from any other chapter; or  
67.03  
A change to articles of feather or down of any of these heading Nos. from feathers or down of any of these heading Nos.  
67.04 A change to this heading No. from any other heading No.

## SECTION XIII

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

#### **Chapter 68 Articles of Stone, Plaster, Cement, Asbestos, Mica or similar**

### **Materials**

- 68.01-68.11 A change to any of these heading Nos. from any other chapter.  
6812.10 A change to this subheading No. from any other chapter.  
6812.20-6812.90 A change to any of these subheading Nos. from any other heading No.  
68.13 A change to this heading No. from any other heading No.  
68.14-68.15 A change to any of these heading Nos. from any other chapter.

### **Chapter 69 Ceramic Products**

- 69.01-69.07 A change to any of these heading Nos. from any other chapter.  
69.08 A change to this heading No. from any other heading No.  
69.09-69.14 A change to any of these heading Nos. from any other chapter.

### **Chapter 70 Glass and Glassware**

- 70.01-70.02 A change to any of these heading Nos. from any other chapter.  
70.03-70.09 A change to any of these heading Nos. from any heading No. outside this group.  
70.10-70.20 A change to any of these heading Nos. from any other heading No., except from any of heading Nos. 70.07-70.20.

## **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**

- 71.01-71.12 A change to any of these heading Nos. from any other heading No., including another heading No. within this group, except from any of heading Nos. 71.07, 71.09 and 71.11.  
71.13 A change to this heading No. from any other heading No., except from any of heading Nos. 71.14-71.18; or  
A change to finished or complete articles of jewellery of this heading No. from parts or unfinished or incomplete articles of jewellery of this heading No., provided that the precious or semi-precious stones of any of heading Nos. 71.02-71.04 used in the production of the good have been cut and polished in the territory of a CIFTA country.  
71.14-71.18 A change to any of these heading Nos. from any heading No. outside this group.

## **SECTION XV**

### **BASE METALS AND ARTICLES OF BASE METAL (Chapters 72-83)**

#### **Chapter 72 Iron and Steel**

- 72.01-72.07 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.  
72.08-72.16 A change to any of these heading Nos. from any heading No. outside this group.  
72.17 A change to this heading No. from any other heading No., except from any



- of heading Nos. 72.13-72.15; or  
 A change to this heading No. from any of heading Nos. 72.13-72.15, whether or not there is also a change from any other heading No., provided that the cross-sectional area of the rod is reduced by at least 50 per cent.
- 72.18 A change to this heading No. from any other heading No.
- 72.19-72.20 A change to any of these heading Nos. from any heading No. outside this group.
- 72.21-72.22 A change to any of these heading Nos. from any heading No. outside this group.
- 72.23 A change to this heading No. from any other heading No., except from any of heading Nos. 72.21-72.22; or  
 A change to this heading No. from any of heading Nos. 72.21-72.22, whether or not there is also a change from any other heading No., provided that the cross-sectional area of the rod is reduced by at least 50 per cent.
- 72.24 A change to this heading No. from any other heading No.
- 72.25-72.26 A change to any of these heading Nos. from any heading No. outside this group.
- 72.27-72.28 A change to any of these heading Nos. from any heading No. outside this group.
- 72.29 A change to this heading No. from any other heading No., except from any of heading Nos. 72.27-72.28; or  
 A change to this heading No. from any of heading Nos. 72.27-72.28, whether or not there is also a change from any other heading No., provided that the cross-sectional area of the rod is reduced by at least 50 per cent.

### **Chapter 73 Articles of Iron and Steel**

- 73.01-73.03 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 7304.10-  
7304.39  
7304.41  
7304.41.10 A change to this tariff item No. from subheading No. 7304.49 or any other heading No.
- 7304.41 A change to this subheading No. from any other heading No.
- 7304.49-  
7304.90 A change to any of these subheading Nos. from any other heading No.
- 73.05-73.07 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 73.08 A change to this heading No. from any other heading No., except changes resulting from the following processes performed on angles, shapes or sections of heading No. 72.16:  
 (a) drilling, punching, notching, cutting, cambering or sweeping, whether or not performed individually or in combination;  
 (b) adding attachments or weldments for composite construction;  
 (c) adding attachments for handling purposes;  
 (d) adding weldments, connectors or attachments to H-sections or I-sections, provided that the maximum dimension of the weldments, connectors or attachments is not greater than the dimension between the inner surfaces of the flanges of the H-sections or I-sections;  
 (e) painting, galvanizing or otherwise coating; or  
 (f) adding a simple base plate without stiffening elements, individually or in combination with drilling, punching, notching or cutting, to create an article suitable as a column.
- 73.09-73.11 A change to any of these heading Nos. from any heading No. outside this

group.

- 73.12-73.14 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 73.15 A change to a subheading No. of this heading No. from any other subheading No.
- 73.16 A change to this heading No. from any other heading No., except from any of heading Nos. 73.12 and 73.15.
- 73.17-73.20 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 7321.11-7321.83 A change to any of these subheading Nos. from any other subheading No., including another subheading No. within this group.
- 7321.90 A change to this subheading No. from any other subheading No.
- 73.22-73.23 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 73.24 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No.
- 73.25 A change to this heading No. from any other heading No.

#### **Chapter 74 Copper and Articles Thereof**

- 74.01-74.07 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 74.08 A change to this heading No. from any other heading No., except from heading No. 74.07; or  
A change to this heading No. from heading No. 74.07, whether or not there is also a change from any other heading No., provided that the cross-sectional area of the rod is reduced by at least 50 per cent.
- 74.09 A change to this heading No. from any other heading No.
- 74.10 A change to this heading No. from any other heading No., except from heading No. 74.09.
- 74.11 A change to this heading No. from any other heading No., except from heading No. 74.08.
- 74.12-74.19 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.

#### **Chapter 75 Nickel and Articles Thereof**

- 75.01-75.04 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 7505.11-7505.12 A change to any of these subheading Nos. from any other subheading No., including another subheading No. within this group.
- 7505.21-7505.22 A change to any of these subheading Nos. from any other subheading No., including another subheading No. within this group, except from any of subheading Nos. 7505.11-7505.12; or  
A change to any of these subheading Nos. from any of subheading Nos. 7505.11-7505.12, whether or not there is also a change from any other subheading No., provided that the cross-sectional area of the rod is reduced by at least 50 per cent.
- 75.06-75.08 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.

#### **Chapter 76 Aluminum and Articles Thereof**

- 76.01-76.04 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 76.05 A change to this heading No. from any other heading No., except from heading No. 76.04; or  
A change to this heading No. from heading No. 76.04, whether or not there is also a change from any other heading No., provided that the cross-

sectional area of the rod is reduced by at least 50 per cent.

- 76.06-76.07 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 76.08-76.09 A change to any of these heading Nos. from any heading No. outside this group.
- 76.10-76.13 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 76.14 A change to this heading No. from any other heading No., except from heading No. 76.05.
- 76.15-76.16 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.

#### **Chapter 78 Lead and Articles Thereof**

- 78.01-78.03 A change to any of these heading Nos. from any other heading No., including another heading No. within this group; or  
A change to wire of heading No. 78.03 from any other good of that heading No.
- 78.04 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No.; or  
A change to any of the following goods of this heading No. from any other goods of this heading No., whether or not there is also a change from any other subheading No.: powder, except from flakes; flakes, except from powder; plates, except from sheets or strip; sheets, except from plates or strip; strip, except from sheets or plates.
- 78.05-78.06 A change to any of these heading Nos. from any other heading No., including another heading No. within this group; or  
A change to any of the following goods of any of these heading Nos. from any other goods of these heading Nos., whether or not there is also a change from any other heading No.: tubes, except from pipes; pipes, except from tubes; tube or pipe fittings, except from tubes or pipes; cables, stranded wire or plaited band.

#### **Chapter 79 Zinc and Articles Thereof**

- 79.01-79.06 A change to any of these heading Nos. from any other heading No., including another heading No. within this group; or  
A change to any of the following goods of any of these heading Nos. from any other goods of these heading Nos., whether or not there is also a change from any other heading No.: matte, unwrought; powder, except from flakes; flakes, except from powder; bars, except from rods or profiles; profiles, except from rods or bars; rods, except from bars or profiles; wire; plates, except from sheets or strip; sheets, except from plates or strip; strip, except from sheets or plates; foil, except from sheets or strip; tubes, except from pipes; pipes, except from tubes; tube or pipe fittings, except from tubes or pipes.
- 79.07 A change to this heading No. from any other heading No.

#### **Chapter 80 Tin and Articles Thereof**

- 80.01 A change to this heading No. from any other heading No.
- 80.02-80.04 A change to any of these heading Nos. from any other heading No., including another heading No. within this group; or  
A change to any of the following goods of any of these heading Nos. from any other goods of these heading Nos., whether or not there is also a change from any other heading No.: bars, except from rods or profiles; rods, except from bars or profiles; profiles, except from rods or bars; wire; plates, except from sheets or strip; sheets, except from plates or strip; strip, except from sheets or plates.

- 80.05 A change to this heading No. from any other heading No.
- 80.06-80.07 A change to any of these heading Nos. from any other heading No., including another heading No. within this group; or  
A change to any of the following goods of any of these heading Nos. from any other goods of these heading Nos., whether or not there is also a change from any other heading No.: tubes, except from pipes; pipes, except from tubes; tube or pipe fittings, except from tubes or pipes; cable, stranded wire or plaited band.

### **Chapter 81 Other Base Metals; Cermets; Articles Thereof**

**Note:** *Waste and scrap are goods of the country in which they are collected.*

- 81.01 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No.
- 8102.10-8102.92 A change to any of these subheading Nos. from any other subheading No., including another subheading No. within this group.
- 8102.93 A change to this subheading No. from any other subheading No., except from subheading No. 8102.92.
- 8102.99 A change to this subheading No. from any other subheading No.
- 81.03-81.13 A change to a subheading No. of any of these heading Nos. from any other subheading No., including another subheading No. within these heading Nos.

### **Chapter 82 Tools, Implements, Cutlery, Spoons and Forks, of Base Metal**

- 82.01 A change to this heading No. from any other chapter.
- 8202.10-8202.20 A change to any of these subheading Nos. from any other chapter.
- 8202.31 A change to this subheading No. from any other chapter; or  
A change to this subheading No. from subheading No. 8202.39, whether or not there is also a change from any other chapter, provided that at least one category of identical or similar materials of subheading No. 8202.39 consists entirely of originating materials.
- 8202.39-8202.99 A change to any of these subheading Nos. from any other chapter.
- 82.03-82.06 A change to any of these heading Nos. from any other chapter.
- 8207.13 A change to this subheading No. from any other chapter; or  
A change to this subheading No. from subheading No. 8207.19, whether or not there is also a change from any other chapter, provided that at least one category of identical or similar materials of subheading No. 8207.19 consists entirely of originating materials.
- 8207.19-8207.90 A change to any of these subheading Nos. from any other chapter.
- 82.08-82.10 A change to any of these heading Nos. from any other chapter.
- 8211.10 A change to this subheading No. from any other chapter.
- 8211.91-8211.93 A change to any of these subheading Nos. from any other chapter; or  
A change to any of these subheading Nos. from subheading No. 8211.95, whether or not there is also a change from any other chapter, provided that at least one category of identical or similar materials of subheading No. 8211.95 consists entirely of originating materials.
- 8211.94-8211.95 A change to any of these subheading Nos. from any other chapter.
- 82.12-82.15 A change to any of these heading Nos. from any other chapter.

### **Chapter 83 Miscellaneous Articles of Base Metal**

- 8301.10-8301.50 A change to any of these subheading Nos. from any other heading No.; or

A change to any of these subheading Nos. from subheading No. 8301.60, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8301.60 consists entirely of originating materials.

- 8301.60-8301.70 A change to any of these subheading Nos. from any other heading No.
- 83.02-83.05 A change to a subheading No. of any of these heading Nos. from any other subheading No., including another subheading No. within these heading Nos.
- 83.06-83.11 A change to any of these heading Nos. from any other chapter.

## SECTION XVI

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

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

- 84.01 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No.
- 8402.11-8402.12 A change to any of these subheading Nos. from any subheading No. outside this group.
- 8402.19-8402.20 A change to any of these subheading Nos. from any other subheading No., including another subheading No. within this group.
- 8402.90 A change to this subheading No. from any other heading No., except from any of heading Nos. 73.03-73.06; or  
A change to this subheading No. from any of heading Nos. 73.03-73.06, whether or not there is also a change from any other heading No., provided that the change involves bending to shape.
- 8403.10 A change to this subheading No. from any other subheading No.
- 8403.90 A change to this subheading No. from any other heading No., except from any of heading Nos. 73.03-73.06; or  
A change to this subheading No. from any of heading Nos. 73.03-73.06, whether or not there is also a change from any other heading No., provided that the change involves bending to shape.
- 8404.10-8404.20 A change to any of these subheading Nos. from any other subheading No. outside this group.
- 8404.90 A change to this subheading No. from any other heading No., except from any of heading Nos. 73.03-73.06; or  
A change to this subheading No. from any of heading Nos. 73.03-73.06, whether or not there is also a change from any other heading No., provided that the change involves bending to shape.
- 8405.10 A change to this subheading No. from any other subheading No.
- 8405.90 A change to this subheading No. from any other heading No., except from any of heading Nos. 73.03-73.06; or  
A change to this subheading No. from any of heading Nos. 73.03-73.06, whether or not there is also a change from any other heading No., provided that the change involves bending to shape.
- 8406.10-8406.82 A change to any of these subheading Nos. from any other subheading No. outside this group, except from tariff item No. 8406.90.22 or 8406.90.32.

- 8406.90
- 8406.90.22
- 8406.90.32 A change to any of these tariff item Nos. from tariff item No. 8406.90.21 or 8406.90.31.
- 8406.90 A change to this subheading No. from any other heading No.
- 84.07-84.08 A change to any of these heading Nos. from any heading No. outside this group, except from heading No. 84.09; or  
A change to any of these heading Nos. from heading No. 84.09, whether or not there is also a change from any heading No. outside this group, provided that at least one category of identical or similar materials of heading No. 84.09 consists entirely of originating materials.
- 84.09 A change to this heading No. from any other heading No.; or  
No change in tariff classification required to heading No. 84.09, provided that at least one category of identical or similar materials of heading No. 84.09 consists entirely of originating materials.
- 8410.11-  
8410.13 A change to any of these subheading Nos. from any subheading No. outside this group.
- 8410.90 A change to this subheading No. from any other heading No.; or  
No change in tariff classification required to subheading No. 8410.90, provided that at least one category of identical or similar materials of subheading No. 8410.90 consists entirely of originating materials.
- 8411.11-  
8411.82 A change to any of these subheading Nos. from any subheading No. outside this group.
- 8411.91-  
8411.99 A change to any of these subheading Nos. from any subheading No. outside this group.
- 84.12 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8412.10-8412.80 from subheading No. 8412.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8412.90 consists entirely of originating materials.
- 84.13 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8413.11-8413.82 from any of subheading Nos. 8413.91-8413.99, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of any of subheading Nos. 8413.91-8413.99 consists entirely of originating materials.
- 84.14 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8414.10-8414.80 from subheading No. 8414.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8414.90 consists entirely of originating materials.
- 8415.10-  
8415.83 A change to any of these subheading Nos. from any subheading No. outside this group, except from more than one of the following:  
— subheading No. 8415.90,  
— assemblies incorporating more than two of the following: compressor, condenser, evaporator and connecting tubing.
- 8415.90
- 8415.90.11
- 8415.90.21
- 8415.90.31
- 8415.90.41 A change to any of these tariff item Nos. from any other tariff item No.
- 8415.90 A change to this subheading No. from any other heading No.

- 84.16 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8416.10-8416.30 from subheading No. 8416.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8416.90 consists entirely of originating materials.
- 84.17 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8417.10-8417.80 from subheading No. 8417.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8417.90 consists entirely of originating materials.
- 8418.10-8418.69 A change to any of these subheading Nos. from any subheading No. outside this group, except from more than one of the following:  
— subheading No. 8418.91,  
— any of tariff item Nos. 8418.99.11, 8418.99.21, 8418.99.31, 8418.99.41 and 8418.99.51,  
— assemblies incorporating more than two of the following:  
compressor/generator, condenser, evaporator and connecting tubing.
- 8418.91 A change to this subheading No. from any other subheading No.
- 8418.99
- 8418.99.11
- 8418.99.21
- 8418.99.31
- 8418.99.41
- 8418.99.51 A change to any of these tariff item Nos. from any other tariff item No.
- 8418.99 A change to this subheading No. from any other subheading No.
- 8419.11-8419.89 A change to any of these subheading Nos. from any other heading No.; or  
A change to any of these subheading Nos. from subheading No. 8419.90, provided that at least one category of identical or similar materials of subheading No. 8419.90 consists entirely of originating materials.
- 8419.90 A change to this subheading No. from any other heading No., except from any of heading Nos. 73.03-73.06; or  
A change to this subheading No. from any of heading Nos. 73.03-73.06, whether or not there is also a change from any other subheading No., provided that the change involves bending to shape.
- 84.20 A change to this heading No. from any other heading No.; or  
A change to subheading No. 8420.10 from any of subheading Nos. 8420.91-8420.99, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of any of subheading Nos. 8420.91-8420.99 consists entirely of originating materials.
- 8421.11 A change to this subheading No. from any other subheading No., except from any of subheading Nos. 8421.91-8421.99; or  
A change to this subheading No. from any of subheading Nos. 8421.91-8421.99, whether or not there is also a change from any other subheading No., provided that at least one category of identical or similar materials of any of subheading Nos. 8421.91-8421.99 consists entirely of originating materials.
- 8421.12 A change to this subheading No. from any other subheading No., except from any of tariff item Nos. 8421.91.11, 8421.91.12, 8537.10.11, 8537.10.19, 8537.10.41 and 8537.10.49.
- 8421.19-8421.39 A change to any of these subheading Nos. from any other heading No.
- 8421.91

- 8421.91.11 A change to this tariff item No. from any other tariff item No.
- 8421.91.12 A change to this tariff item No. from any other tariff item No.
- 8421.91 A change to this subheading No. from any other heading No.
- 8421.99 A change to this subheading No. from any other heading No.
- 8422.11 A change to this subheading No. from any other subheading No., except from any of tariff item Nos. 8422.90.11, 8422.90.12, 8422.90.22, 8422.90.23, 8537.10.11, 8537.10.19, 8537.10.41 and 8537.10.49 or water circulation systems incorporating a pump, whether or not motorized, and auxiliary apparatus for controlling, filtering or dispersing a spray.
- 8422.19-8422.40 A change to any of these subheading Nos. from any other heading No.
- 8422.90
- 8422.90.11
- 8422.90.22 A change to any of these tariff item Nos. from any other tariff item No.
- 8422.90.12
- 8422.90.23 A change to any of these tariff item Nos. from any other tariff item No.
- 8422.90 A change to this subheading No. from any other subheading No.
- 84.23 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8423.10-8423.89 from subheading No. 8423.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8423.90 consists entirely of originating materials.
- 84.24 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8424.10-8424.89 from subheading No. 8424.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8424.90 consists entirely of originating materials.
- 84.25-84.31 A change to any of these heading Nos. from any heading No. outside this group; or  
A change to any of heading Nos. 84.25-84.30 from heading No. 84.31, whether or not there is also a change from any heading No. outside this group, provided that at least one category of identical or similar materials of heading No. 84.31 consists entirely of originating materials.
- 84.32 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8432.10-8432.80 from subheading No. 8432.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8432.90 consists entirely of originating materials.
- 84.33 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8433.11-8433.60 from subheading No. 8433.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8433.90 consists entirely of originating materials.
- 84.34 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8434.10-8434.20 from subheading No. 8434.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8434.90 consists entirely of originating materials.
- 84.35 A change to this heading No. from any other heading No.; or  
A change to subheading No. 8435.10 from subheading No. 8435.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8435.90 consists entirely of originating materials.



- 84.36 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8436.10-8436.80 from any of  
subheading Nos. 8436.91-8436.99, whether or not there is also a change  
from any other heading No., provided that at least one category of identical  
or similar materials of any of subheading Nos. 8436.91-8436.99 consists  
entirely of originating materials.
- 84.37 A change to this heading No. from any other heading No.; or  
A change to subheading No. 8437.10 from subheading No. 8437.90,  
whether or not there is also a change from any other heading No., provided  
that at least one category of identical or similar materials of subheading No.  
8437.90 consists entirely of originating materials.
- 84.38 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8438.10-8438.80 from subheading No.  
8438.90, whether or not there is also a change from any other heading No.,  
provided that at least one category of identical or similar materials of  
subheading No. 8438.90 consists entirely of originating materials.
- 84.39 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8439.10-8439.30 from any of  
subheading Nos. 8439.91-8439.99, whether or not there is also a change  
from any other heading No., provided that at least one category of identical  
or similar materials of any of subheading Nos. 8439.91-8439.99 consists  
entirely of originating materials.
- 84.40 A change to this heading No. from any other heading No.; or  
A change to subheading No. 8440.10 from subheading No. 8440.90,  
whether or not there is also a change from any other heading No., provided  
that at least one category of identical or similar materials of subheading No.  
8440.90 consists entirely of originating materials.
- 84.41 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8441.10-8441.80 from subheading No.  
8441.90, whether or not there is also a change from any other heading No.,  
provided that at least one category of identical or similar materials of  
subheading No. 8441.90 consists entirely of originating materials.
- 84.42 A change to a subheading No. of this heading No. from any other  
subheading No., including another subheading No. within this heading No.
- 84.43 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8443.11-8443.60 from subheading No.  
8443.90, whether or not there is also a change from any other heading No.,  
provided that at least one category of identical or similar materials of  
subheading No. 8443.90 consists entirely of originating materials.
- 84.44-84.48 A change to any of these heading Nos. from any heading No. outside this  
group; or  
A change to any of heading Nos. 84.44-84.47 from heading No. 84.48,  
whether or not there is also a change from any heading No. outside this  
group, provided that at least one category of identical or similar materials of  
heading No. 84.48 consists entirely of originating materials.
- 84.49 A change to this heading No. from any other heading No.
- 8450.11-  
8450.20 A change to any of these subheading Nos. from any subheading No. outside  
this group, except from any of tariff item Nos. 8450.90.11, 8450.90.12,  
8450.90.21, 8450.90.22, 8450.90.31, 8450.90.32, 8450.90.41,  
8450.90.43, 8537.10.11, 8537.10.19, 8537.10.41 and 8537.10.49 or  
washer assemblies incorporating more than two of the following: the  
agitator, motor, transmission and clutch.
- 8450.90  
8450.90.11

- 8450.90.21
- 8450.90.31
- 8450.90.41 A change to any of these tariff item Nos. from any other tariff item No.
- 8450.90.12
- 8450.90.22
- 8450.90.32
- 8450.90.42 A change to any of these tariff item Nos. from any other tariff item No.
- 8450.90 A change to this subheading No. from any other subheading No.
- 8451.10 A change to this subheading No. from any other heading No.; or  
A change to this subheading No. from subheading No. 8451.90, provided that at least one category of identical or similar materials of subheading No. 8451.90 consists entirely of originating materials.
- 8451.21-  
8451.29 A change to any of these subheading Nos. from any subheading No. outside this group, except from any of tariff item Nos. 8451.90.11, 8451.90.12, 8451.90.21, 8451.90.22, 8451.90.31, and 8451.90.32 or subheading No. 8537.10.
- 8451.30-  
8451.80 A change to any of these subheading Nos. from any other heading No.; or  
  
A change to any of these subheading Nos. from subheading No. 8451.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8451.90 consists entirely of originating materials.
- 8451.90
- 8451.90.11
- 8451.90.21
- 8451.90.31 A change to any of these tariff item Nos. from any other tariff item No.
- 8451.90.12
- 8451.90.22
- 8451.90.32 A change to any of these tariff item Nos. from any other tariff item No.
- 8451.90 A change to this subheading No. from any other heading No.
- 84.52 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8452.10-8452.29 from any of subheading Nos. 8452.30-8452.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of any of subheading Nos. 8452.30-8452.90 consists entirely of originating materials.
- 84.53 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8453.10-8453.80 from subheading No. 8453.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8453.90 consists entirely of originating materials.
- 84.54 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8454.10-8454.30 from subheading No. 8454.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8454.90 consists entirely of originating materials.
- 84.55 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8455.10-8455.22 from any of subheading Nos. 8455.30-8455.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of any of subheading Nos. 8455.30-8455.90 consists entirely of originating materials.

- 84.56-84.61 A change to numerically controlled goods of any of these heading Nos. from any other heading No., including another heading No. within this group, except from more than three of the following:
- any of subheading Nos. 8413.50-8413.60,
  - tariff item No. 8466.93.11 or 8466.93.91,
  - subheading No. 8501.32 or 8501.52,
  - subheading No. 8537.10; or
- A change to other goods of any of these heading Nos. from any other heading No., including another heading No. within this group, except from more than two of the following:
- any of subheading Nos. 8413.50-8413.60,
  - tariff item No. 8466.93.11 or 8466.93.91,
  - subheading No. 8501.32 or 8501.52.
- 84.62-84.63 A change to numerically controlled goods of any of these heading Nos. from any other heading No., including another heading No. within this group, except from more than three of the following:
- any of subheading Nos. 8413.50-8413.60,
  - tariff item No. 8466.94.11 or 8466.94.91,
  - subheading No. 8501.32 or 8501.52,
  - subheading No. 8537.10; or
- A change to other goods of any of these heading Nos. from any other heading No., including another heading No. within this group, except from more than two of the following:
- any of subheading Nos. 8413.50-8413.60,
  - tariff item No. 8466.94.11 or 8466.94.91,
  - subheading No. 8501.32 or 8501.52.
- 84.64 A change to this heading No. from any other heading No., except from subheading No. 8466.91; or
- A change to this heading No. from subheading No. 8466.91, provided that at least one category of identical or similar materials of subheading No. 8466.91 consists entirely of originating materials.
- 84.65 A change to this heading No. from any other heading No., except from subheading No. 8466.92; or
- A change to this heading No. from subheading No. 8466.92, provided that at least one category of identical or similar materials of subheading No. 8466.92 consists entirely of originating materials.
- 84.66 A change to this heading No. from any other heading No.
- 84.67 A change to this heading No. from any other heading No.; or
- A change to any of subheading Nos. 8467.11-8467.89 from any of subheading Nos. 8467.91-8467.99, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of any of subheading Nos. 8467.91-8467.99 consists entirely of originating materials.
- 84.68 A change to this heading No. from any other heading No.; or
- A change to any of subheading Nos. 8468.10-8468.80 from subheading No. 8468.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8468.90 consists entirely of originating materials.
- 84.69-84.70 A change to any of these heading Nos. from any other heading No. outside this group, except from heading No. 84.73; or
- A change to any of these heading Nos. from heading No. 84.73, whether or not there is also a change from any other heading No. outside this group,

- provided that at least one category of identical or similar materials of heading No. 84.73 consists entirely of originating materials.
- 8471.10 A change to this subheading No. from any other subheading No.
- 8471.30-8471.41 A change to any of these subheading Nos. from any subheading No. outside this group, except from any of subheading Nos. 8471.49-8471.50.
- 8471.49 A change to this subheading No. from any other subheading No., except from any of subheading Nos. 8471.30-8471.41 and 8471.50-8471.90.
- 8471.50 A change to this subheading No. from any other subheading No., except from any of subheading Nos. 8471.30-8471.49.
- 8471.60 A change to this subheading No. from any other subheading No., except from subheading No. 8471.49.
- 8471.70 A change to this subheading No. from any other subheading No., except from subheading No. 8471.49.
- 8471.80
- 8471.80.10 A change to this tariff item No. from any other tariff item No., except from subheading No. 8471.49.
- 8471.80.91 A change to this tariff item No. from any other tariff item No., except from subheading No. 8471.49.
- 8471.80 A change to any other tariff item No. of subheading No. 8471.80 from tariff item No. 8471.80.10 or 8471.80.91 or any other subheading No., except from subheading No. 8471.49.
- 8471.90 A change to this subheading No. from any other subheading No., except from subheading No. 8471.49.
- 84.72 A change to this heading No. from any other heading No., except from heading No. 84.73; or  
A change to this heading No. from heading No. 84.73, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of heading No. 84.73 consists entirely of originating materials.
- 8473.10-8473.29 A change to any of these subheading Nos. from any subheading No. outside this group; or  
No change in tariff classification required to any of subheading Nos. 8473.10-8473.29, provided that at least one category of identical or similar materials of any of subheading Nos. 8473.10-8473.29 consists entirely of originating materials.
- 8473.30
- 8473.30.21
- 8473.30.22 A change to any of these tariff item Nos. from any other tariff item No.
- 8473.30.23 A change to this tariff item No. from any other tariff item No.
- 8473.30 A change to this subheading No. from any other subheading No.; or  
No change in tariff classification required to subheading No. 8473.30, provided that at least one category of identical or similar materials of subheading No. 8473.30 consists entirely of originating materials.
- 8473.40-8473.50 A change to any of these subheading Nos. from any subheading No. outside this group; or  
No change in tariff classification required to any of subheading Nos. 8473.40-8473.50, provided that at least one category of identical or similar materials of any of subheading Nos. 8473.40-8473.50 consists entirely of originating materials.
- 84.74 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8474.10-8474.80 from subheading No. 8474.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of

- subheading No. 8474.90 consists entirely of originating materials.
- 84.75 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8475.10-8475.29 from subheading No. 8475.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8475.90 consists entirely of originating materials.
- 84.76 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8476.21-8476.89 from subheading No. 8476.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8476.90 consists entirely of originating materials.
- 8477.10-  
8477.20 A change to any of these subheading Nos. from any other subheading No., including another subheading No. within this group, except from more than one of the following:  
— goods of subheading No. 8537.10 or barrel screws for use solely or principally with the goods of any of subheading Nos. 8477.10-8477.20,  
— bases, beds, platens, clamp cylinders, ram and injection castings, weldments and fabrications for use solely or principally with the goods of any of subheading Nos. 8477.10-8477.20.
- 8477.30 A change to this subheading No. from any other subheading No., except from more than one of the following:  
— bases, beds, platens, clamp cylinders, ram and injection castings, weldments and fabrications for use solely or principally with the goods of subheading No. 8477.30,  
— goods of subheading No. 8537.10 or hydraulic assemblies consisting of two or more of the following: the manifold, pump, valves and oil cooler.
- 8477.40-  
8477.90 A change to any of these subheading Nos. from any other heading No.; or  
A change to subheading No. 8477.40 from subheading No. 8477.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8477.90 consists entirely of originating materials.
- 84.78 A change to this heading No. from any other heading No.; or  
A change to subheading No. 8478.10 from subheading No. 8478.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8478.90 consists entirely of originating materials.
- 84.79 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8479.10-8479.89 from subheading No. 8479.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8479.90 consists entirely of originating materials.
- 84.80 A change to this heading No. from any other heading No.
- 84.81 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8481.10-8481.80 from subheading No. 8481.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8481.90 consists entirely of originating materials.
- 84.82 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No., except from tariff item No. 8482.99.11 or 8482.99.91.
- 84.83 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No.,

except from more than one of the following:

— any of subheading Nos. 8482.10-8482.80,

— subheading No. 8483.90; or

A change to a subheading No. of this heading No. from any of subheading Nos. 8482.10-8482.80 and subheading No. 8483.90, whether or not there is also a change from any other subheading No., provided that at least one category of identical or similar materials of subheading No. 8483.90 consists entirely of originating materials.

84.84 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No.

84.85 A change to this heading No. from any other heading No.

**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**

**Note 1:** *For purposes of this Chapter, the term “printed circuit assembly” means a good consisting of one or more printed circuits of heading No. 85.34 with one or more active elements assembled thereon, with or without passive elements. For purposes of this note, “active elements” means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading No. 85.41, and integrated circuits and microassemblies of heading No. 85.42.*

**Note 2:** *For purposes of applying the rule of origin for a good of heading No. 85.17 or any of subheading Nos. 8525.10-8525.20, the following shall be disregarded when determining the number of printed circuit assemblies (PCAs) and parts incorporating PCAs contained in the good:*  
*(a) PCAs that are designed solely or principally for controlling or operating a display unit, such as a Liquid Crystal Display (LCD) or Light Emitting Diode (LED), regardless of the tariff classification of such PCAs; and*  
*(b) a display unit incorporating PCAs described in paragraph (a), regardless of the tariff classification of the display unit or the PCAs described in paragraph (a) that are incorporated into the display unit, provided that the display unit does not contain any other PCAs that are designed solely or principally for use in a good of heading No. 85.17 or any of subheading Nos. 8525.10-8525.20.*

*For purposes of clarity, a PCA that, in addition to controlling or operating a display unit, is designed to operate or control other telephonic functions shall be included when determining the number of PCAs or parts incorporating a PCA contained in the good if that PCA is of any of tariff item Nos. 8517.90.11, 8517.90.12, 8517.90.13 and 8517.90.14 or that part (incorporating PCAs) is of any of tariff item Nos. 8517.90.41, 8517.90.42, 8517.90.43 and 8517.90.44.*

**Note 3:** *For purposes of applying the rule of origin for a good of any of subheading Nos. 8517.21-8517.50, tariff item No. 8517.80.10 and subheading Nos. 8525.10-8525.20, the following shall be disregarded when determining the number of printed circuit assemblies (PCAs) and parts incorporating PCAs contained in the good:*  
*(a) PCAs of any of tariff item Nos. 8517.90.11, 8517.90.12, 8517.90.13 and 8517.90.14 that are incorporated into a part of any of tariff item Nos. 8517.90.42, 8517.90.43 and 8517.90.44 that is used in the production of a good of any of subheading Nos. 8517.21-8517.50 and tariff item No. 8517.80.10; and*  
*(b) PCAs of tariff item No. 8529.90.11 or 8529.90.12 that are incorporated into a part of tariff item No. 8529.90.61 that is used in the production of a good of any of subheading Nos. 8525.10-8525.20.*

**Note 4:** *For purposes of applying the rule of origin for a good of any of subheading Nos. 8517.11-8517.19 and tariff item No. 8517.90.41, printed circuit assemblies (PCAs) that are designed solely or principally for operating the mechanisms of a push button dial pad or keyboard on a telephone shall be disregarded when determining the number of PCAs contained in the good, regardless of the tariff classification of such PCAs.*  
*For purposes of clarity, a PCA that, in addition to operating the mechanisms of a push button dial pad or keyboard, is designed to operate or control other telephonic functions shall be included when determining the number of PCAs contained in the good if that PCA is of any of tariff item Nos. 8517.90.11, 8517.90.12, 8517.90.13 and 8517.90.14 or is contained in a part (incorporating PCAs) of tariff item No. 8517.90.41.*

- 85.01 A change to this heading No. from any other heading No., except from any of tariff item Nos. 8503.00.11, 8503.00.12, 8503.00.13, 8503.00.14, 8503.00.15, 8503.00.16, 8503.00.17, 8503.00.18 and 8503.00.19.
- 8502.11-8502.39 A change to any of these subheading Nos. from any subheading No. outside this group, except from more than one of the following:  
— any of subheading Nos. 8406.81-8406.82, heading Nos. 84.07-84.08 and subheading Nos. 8411.81-8411.82,  
— heading No. 85.01.
- 8502.40 A change to this subheading No. from any other heading No., except from heading No. 85.03; or  
A change to this subheading No. from heading No. 85.03, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of heading No. 85.03 consists entirely of originating materials.
- 85.03 A change to this heading No. from any other heading No.
- 8504.10-8504.34 A change to any of these subheading Nos. from any other heading No.; or  
A change to any of these subheading Nos. from subheading No. 8504.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8504.90 consists entirely of originating materials.
- 8504.40
- 8504.40.40 A change to this tariff item No. from any other tariff item No.
- 8504.40 A change to this subheading No. from any other heading No.; or  
A change to this subheading No. from subheading No. 8504.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8504.90 consists entirely of originating materials.
- 8504.50 A change to this subheading No. from any other heading No.; or  
A change to this subheading No. from subheading No. 8504.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8504.90 consists entirely of originating materials.
- 8504.90
- 8504.90.80 A change to this tariff item No. from any other tariff item No.
- 8504.90 A change to this subheading No. from any other heading No.
- 85.05 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8505.11-8505.30 from subheading No. 8505.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8505.90 consists entirely of originating materials.

- 85.06 A change to this heading No. from any other heading No., except from tariff item No. 8548.10.10; or  
A change to any of subheading Nos. 8506.10-8506.80 from subheading No. 8506.90, whether or not there is also a change from any other heading No., except from tariff item No. 8548.10.10, provided that at least one category of identical or similar materials of subheading No. 8506.90 consists entirely of originating materials.
- 85.07 A change to this heading No. from any other heading No., except from tariff item No. 8548.10.10; or  
A change to any of subheading Nos. 8507.10-8507.80 from subheading No. 8507.90, whether or not there is also a change from any other heading No., except from tariff item No. 8548.10.10, provided that at least one category of identical or similar materials of subheading No. 8507.90 consists entirely of originating materials.
- 85.08 A change to this heading No. from any other heading No., except from heading No. 85.01; or  
A change to any of subheading Nos. 8508.10-8508.80 from heading No. 85.01 or heading No. 8508.90, whether or not there is also a change from any other subheading No., provided that at least one category of identical or similar materials of heading No. 85.01 or subheading No. 8508.90 consists entirely of originating materials.
- 85.09 A change to this heading No. from any other heading No., except from heading No. 85.01; or  
A change to any of subheading Nos. 8509.10-8509.80 from heading No. 85.01 or subheading No. 8509.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of heading No. 85.01 or subheading No. 8509.90 consists entirely of originating materials.
- 85.10 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8510.10-8510.30 from subheading No. 8510.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8510.90 consists entirely of originating materials.
- 85.11 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8511.10-8511.80 from subheading No. 8511.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8511.90 consists entirely of originating materials.
- 85.12 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8512.10-8512.40 from subheading No. 8512.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8512.90 consists entirely of originating materials.
- 85.13 A change to this heading No. from any other heading No.; or  
A change to subheading No. 8513.10 from subheading No. 8513.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8513.90 consists entirely of originating materials.
- 85.14 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8514.10-8514.40 from subheading No. 8514.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8514.90 consists entirely of originating materials.
- 85.15 A change to this heading No. from any other heading No.; or



- A change to any of subheading Nos. 8515.11-8515.80 from subheading No. 8515.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8515.90 consists entirely of originating materials.
- 8516.10-8516.29 A change to any of these subheading Nos. from subheading No. 8516.80 or any other heading No.; or  
A change to any of these subheading Nos. from subheading No. 8516.90, whether or not there is also a change from subheading No. 8516.80 or any other heading No., provided that at least one category of identical or similar materials of subheading No. 8516.90 consists entirely of originating materials.
- 8516.31 A change to this subheading No. from any other subheading No., except from more than one of the following:  
— subheading No. 8516.80,  
— heading No. 85.01.
- 8516.32 A change to this subheading No. from any other heading No.; or  
A change to this subheading No. from subheading No. 8516.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8516.90 consists entirely of originating materials.
- 8516.33 A change to this subheading No. from any other subheading No., except from more than one of the following:  
— heading No. 85.01,  
— subheading No. 8516.80,  
— tariff item No. 8516.90.21.
- 8516.40 A change to this subheading No. from any other subheading No., except from more than one of the following:  
— heading No. 84.02,  
— subheading No. 8481.40,  
— tariff item No. 8516.90.71.
- 8516.50 A change to this subheading No. from any other subheading No., except from more than one of the following:  
— tariff item No. 8516.90.41,  
— tariff item No. 8516.90.42.
- 8516.60
- 8516.60.20 A change to this tariff item No. from any other tariff item No., except from any of tariff item Nos. 8516.90.51, 8516.90.52 and 8516.90.53 or subheading No. 8537.10.
- 8516.60 A change to this subheading No. from any other heading No.; or  
A change to this subheading No. from subheading No. 8516.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8516.90 consists entirely of originating materials.
- 8516.71 A change to this subheading No. from any other heading No.; or  
A change to this subheading No. from subheading No. 8516.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8516.90 consists entirely of originating materials.
- 8516.72 A change to this subheading No. from any other subheading No., except from more than one of the following:  
— tariff item No. 8516.90.61 or 8516.90.62,  
— subheading No. 9032.10.

- 8516.79- A change to any of these subheading Nos. from any other heading No.; or  
8516.80
- A change to any of these subheading Nos. from subheading No. 8516.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8516.90 consists entirely of originating materials.
- 8516.90
- 8516.90.41
- 8516.90.42
- 8516.90.51
- 8516.90.52
- 8516.90.53 A change to any of these tariff item Nos. from any other tariff item No., including another tariff item No. within this group.
- 8516.90 A change to this subheading No. from any other heading No.
- 8517.11- A change to any of these subheading Nos. from any subheading No. outside  
8517.19 this group, provided that, with respect to printed circuit assemblies (PCAs) of any of tariff item Nos. 8517.90.11, 8517.90.12, 8517.90.13 and 8517.90.14, including such PCAs contained in a part of tariff item No. 8517.90.41 that is used in the production of the good,
- (a) except as provided in paragraph (b), for each multiple of two PCAs, or any portion thereof, that is contained in the good, one of the PCAs is an originating PCA; and
- (b) if the good contains only one PCA, that PCA is an originating PCA.
- 8517.21 A change to this subheading No. from any other subheading No.
- 8517.22- A change to any of these subheading Nos. from any other subheading No.,  
8517.50 including another subheading No. within this group, provided that, with respect to printed circuit assemblies (PCAs) of any of tariff item Nos. 8517.90.11, 8517.90.12, 8517.90.13 and 8517.90.14 or parts (incorporating PCAs) of any of tariff item Nos. 8517.90.42, 8517.90.43 and 8517.90.44,
- (a) except as provided in paragraph (b), for each multiple of three PCAs or parts incorporating PCAs, or any portion thereof, that is contained in the good, one of the PCAs or parts incorporating PCAs is an originating PCA or part incorporating PCAs; and
- (b) if the good contains only one PCA or part incorporating PCAs, that PCA or part incorporating PCAs is an originating PCA or part incorporating PCAs.
- 8517.80
- 8517.80.10 A change to this tariff item No. from any other subheading No., provided that, with respect to printed circuit assemblies (PCAs) of any of tariff item Nos. 8517.90.11, 8517.90.12, 8517.90.13 and 8517.90.14 or parts (incorporating PCAs) of any of tariff item Nos. 8517.90.42, 8517.90.43 and 8517.90.44,
- (a) except as provided in paragraph (b), for each multiple of three PCAs or parts incorporating PCAs, or any portion thereof, that is contained in the good, one of the PCAs or parts incorporating PCAs is an originating PCA or part incorporating PCAs; and
- (b) if the good contains only one PCA or part incorporating PCAs, that PCA or part incorporating PCAs is an originating PCA or part incorporating PCAs.
- 8517.80 A change to this subheading No. from any other subheading No.
- 8517.90
- 8517.90.41 A change to this tariff item No. from any other tariff item No., provided that, with respect to printed circuit assemblies (PCAs) of any of tariff item Nos. 8517.90.11, 8517.90.12, 8517.90.13 and 8517.90.14,

- (a) except as provided in paragraph (b), for each multiple of two PCAs, or any portion thereof, that is contained in the good, one of the PCAs is an originating PCA; and
- (b) if the good contains only one PCA, that PCA is an originating PCA.

- 8517.90.42
- 8517.90.43
- 8517.90.44 A change to any of these tariff item Nos. from any other tariff item No.
- 8517.90.39
- 8517.90.45
- 8517.90.46 A change to any of these tariff item Nos. from any other tariff item No.
- 8517.90.11
- 8517.90.12
- 8517.90.13
- 8517.90.14 A change to any of these tariff item Nos. from any other tariff item No.
- 8517.90.21
- 8517.90.22
- 8517.90.23
- 8517.90.24 A change to any of these tariff item Nos. from any other heading No.
- 8517.90.91
- 8517.90.92
- 8517.90.93 A change to any of these tariff item Nos. from any of tariff item Nos. 8517.90.21, 8517.90.22, 8517.90.23 and 8517.90.24 or any other heading No.
- 8517.90 A change to this subheading No. from any other heading No.
- 8518.10 A change to this subheading No. from any other heading No.; or  
A change to this subheading No. from subheading No. 8518.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8518.90 consists entirely of originating materials.
- 8518.21-8518.22 A change to any of these subheading Nos. from any other heading No.; or  
  
A change to any of these subheading Nos. from subheading No. 8518.29 or 8518.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8518.29 or 8518.90 consists entirely of originating materials.
- 8518.29 A change to this subheading No. from any other subheading No.
- 8518.30
- 8518.30.10 A change to this tariff item No. from any other tariff item No.
- 8518.30 A change to this subheading No. from any other heading No.; or  
A change to this subheading No. from subheading No. 8518.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8518.90 consists entirely of originating materials.
- 8518.40-8518.50 A change to any of these subheading Nos. from any other heading No.; or  
  
A change to any of these subheading Nos. from subheading No. 8518.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8518.90 consists entirely of originating materials.
- 8518.90 A change to this subheading No. from any other heading No.
- 85.19-85.21 A change to any of these heading Nos. from any heading No. outside this

group, except from heading No. 85.22; or

A change to any of these heading Nos. from heading No. 85.22, provided that at least one category of identical or similar materials of heading No. 85.22 consists entirely of originating materials.

85.22-85.24 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.

8525.10-  
8525.20 A change to any of these subheading Nos. from any subheading No. outside this group, provided that, with respect to printed circuit assemblies (PCAs) of tariff item No. 8529.90.11 or 8529.90.12 or parts (incorporating PCAs) of tariff item No. 8529.90.61,

(a) except as provided in paragraph (b), for each multiple of three PCAs or parts incorporating PCAs, or any portion thereof, that is contained in the good, one of the PCAs or parts incorporating PCAs is an originating PCA or part incorporating PCAs; and

(b) if the good contains only one PCA or part incorporating PCAs, that PCA or part incorporating PCAs must be an originating PCA or part incorporating PCAs.

8525.30

8525.30.11 A change to this tariff item No. from any other tariff item No.

8525.30 A change to this subheading No. from any other subheading No.

8525.40 A change to this subheading No. from any other heading No., except from heading No. 85.29; or

A change to this subheading No. from heading No. 85.29, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of heading No. 85.29 consists entirely of originating materials.

8526.10 A change to this subheading No. from any other subheading No., except from more than one of the following:

— subheading No. 8525.20,

— tariff item No. 8529.90.20.

8526.91-  
8526.92 A change to any of these subheading Nos. from any other heading No., except from heading No. 85.29; or

A change to any of these subheading Nos. from heading No. 85.29, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of heading No. 85.29 consists entirely of originating materials.

8527.12-  
8527.90 A change to any of these subheading Nos. from any other heading No., except from heading No. 85.29; or

A change to any of these subheading Nos. from heading No. 85.29, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of heading No. 85.29 consists entirely of originating materials.

8528.12

8528.12.91

8528.12.92

8528.12.93

8528.12.94

8528.12.95

8528.12.96

8528.12.97

8528.12.99 A change to any of these tariff item Nos. from tariff item No. 8528.12.10 or any other heading No., except from any of subheading Nos. 8540.11-8540.12.

- 8528.12.10 A change to this tariff item No. from any other heading No.
- 8528.13 A change to this subheading No. from any other heading No., except from heading No. 85.29; or  
A change to this subheading No. from heading No. 85.29, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of heading No. 85.29 consists entirely of originating materials.
- 8528.21
- 8528.21.91
- 8528.21.92
- 8528.21.93
- 8528.21.94
- 8528.21.95
- 8528.21.96
- 8528.21.99 A change to any of these tariff item Nos. from tariff item No. 8528.21.10 or any other heading No., except from any of subheading Nos. 8540.11-8540.12.
- 8528.21.10 A change to this tariff item No. from any other heading No.
- 8528.22 A change to this subheading No. from any other heading No., except from heading No. 85.29; or  
A change to this subheading No. from heading No. 85.29, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of heading No. 85.29 consists entirely of originating materials.
- 8528.30
- 8528.30.21
- 8528.30.22
- 8528.30.23
- 8528.30.29 A change to any of these tariff item Nos. from tariff item No. 8528.30.10 or any other heading No., except from any of subheading Nos. 8540.11-8540.12.
- 8528.30.10 A change to this tariff item No. from any other heading No.
- 8528.30.30 A change to this tariff item No. from any other heading No., except from heading No. 85.29; or  
A change to this tariff item No. from heading No. 85.29, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of heading No. 85.29 consists entirely of originating materials.
- 8529.10 A change to this subheading No. from any other heading No.
- 8529.90
- 8529.90.11
- 8529.90.12 A change to any of these tariff item Nos. from any other tariff item No.
- 8529.90.20 A change to this tariff item No. from any other tariff item No.
- 8529.90.38
- 8529.90.39 A change to any of these tariff item Nos. from any other tariff item No.
- 8529.90.31
- 8529.90.32 A change to any of these tariff item Nos. from any other tariff item No.
- 8529.90.51
- 8529.90.52
- 8529.90.53
- 8529.90.54

- 8529.90.55 A change to any of these tariff item Nos. from any other tariff item No.
- 8529.90.61 A change to this tariff item No. from any other tariff item No.
- 8529.90 A change to this subheading No. from any other heading No.; or  
No change in tariff classification required to subheading No. 8529.90,  
provided that at least one category of identical or similar materials of  
subheading No. 8529.90 consists entirely of originating materials.
- 85.30 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8530.10-8530.80 from subheading No.  
8530.90, whether or not there is also a change from any other heading No.,  
provided that at least one category of identical or similar materials of  
subheading No. 8530.90 consists entirely of originating materials.
- 85.31 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8531.10-8531.80 from subheading No.  
8531.90, whether or not there is also a change from any other heading No.,  
provided that at least one category of identical or similar materials of  
subheading No. 8531.90 consists entirely of originating materials.
- 85.32 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8532.10-8532.30 from subheading No.  
8532.90, whether or not there is also a change from any other heading No.,  
provided that at least one category of identical or similar materials of  
subheading No. 8532.90 consists entirely of originating materials.
- 85.33 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8533.10-8533.40 from subheading No.  
8533.90, whether or not there is also a change from any other heading No.,  
provided that at least one category of identical or similar materials of  
subheading No. 8533.90 consists entirely of originating materials.
- 85.34 A change to this heading No. from any other heading No.
- 85.35-85.37 A change to any of these heading Nos. from any other heading No.,  
including another heading No. within this group, except from heading No.  
85.38; or  
A change to any of these heading Nos. from heading No. 85.38, whether or  
not there is also a change from any other heading No., provided that at  
least one category of identical or similar materials of heading No. 85.38  
consists entirely of originating materials.
- 85.38 A change to this heading No. from any other heading No.
- 85.39 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8539.10-8539.49 from subheading No.  
8539.90, whether or not there is also a change from any other heading No.,  
provided that at least one category of identical or similar materials of  
subheading No. 8539.90 consists entirely of originating materials.
- 8540.11-  
8540.60 A change to any of these subheading Nos. from any subheading No. outside  
this group.
- 8540.71-  
8540.79 A change to any of these subheading Nos. from any subheading No. outside  
this group, except from tariff item No. 8540.99.10.
- 8540.81-  
8540.89 A change to any of these subheading Nos. from any other subheading No.,  
including another subheading No. within this group.
- 8540.91
- 8540.91.10 A change to this tariff item No. from any other tariff item No.
- 8540.91 A change to this subheading No. from any other heading No.
- 8540.99
- 8540.99.10 A change to this tariff item No. from any other tariff item No.
- 8540.99 A change to this subheading No. from any other heading No.
- 85.41-85.42 **Note:** *Notwithstanding section 7 of these Regulations, a good of any of*

*subheading Nos. 8541.10-8541.60 and 8542.12-8542.50 qualifying under the rule below as an originating good may undergo further production outside the territory of the CIFTA countries and, when imported into a CIFTA country will originate in a CIFTA country, if that further production did not result in a change to a subheading No. outside this group.*

A change to a subheading No. of any of these heading Nos. from any other subheading No., including another subheading No. within these heading Nos.

- 85.43 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8543.11-8543.89 from subheading No. 8543.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8543.90 consists entirely of originating materials.
- 8544.11-8544.60 A change to any of these subheading Nos. from any subheading No. outside this group.
- 8544.70 A change to this subheading No. from any other subheading No.
- 85.45-85.47 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 8548.10 A change to this subheading No. from any other chapter.
- 8548.90 A change to this subheading No. from any other heading No.

## SECTION XVII

### VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT (Chapters 86-89)

**Chapter 86 Railway or Tramway Locomotives, Rolling-Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (including electro-mechanical) Traffic Signalling Equipment of All Kinds**

- 86.01-86.06 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 86.07 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8607.11-8607.12 from any of subheading Nos. 8607.19-8607.99, provided that at least one category of identical or similar materials of any of subheading Nos. 8607.19-8607.99 consists entirely of originating materials.
- 86.08-86.09 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.

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

- 87.01-87.02 A change to any of these heading Nos. from any heading No. outside this group.
- 87.03-87.04 A change to any of these heading Nos. from any heading No. outside this group, except from heading No. 87.06.
- 87.05-87.07 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 8708.10-8708.21 A change to any of these subheading Nos. from any subheading No. outside this group.
- 8708.29 A change to this subheading No. from any other subheading No.; or  
No change in tariff classification required to subheading No. 8708.29, provided that at least one category of identical or similar materials of subheading No. 8708.29 consists entirely of originating materials.

- 8708.31-8708.39 A change to any of these subheading Nos. from any subheading No. outside this group.
- 8708.40-8708.94 A change to any of these subheading Nos. from any subheading No. outside this group, except from subheading No. 8708.99; or  
A change to any of these subheading Nos. from another subheading No. within this group or from subheading No. 8708.99, whether or not there is also a change from any subheading No. outside this group, provided that at least one category of identical or similar materials of the other subheading No. within this group or subheading No. 8708.99 consists entirely of originating materials.
- 8708.99 A change to this subheading No. from any other subheading No.; or  
No change in tariff classification required to subheading No. 8708.99, provided that at least one category of identical or similar materials of subheading No. 8708.99 consists entirely of originating materials.
- 87.09 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8709.10-8709.19 from subheading No. 8709.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8709.90 consists entirely of originating materials.
- 87.10-87.13 A change to any of these heading Nos. from any heading No. outside this group, except from heading No. 87.14; or  
A change to any of these heading Nos. from heading No. 87.14, whether or not there is also a change from any heading No. outside this group, provided that at least one category of identical or similar materials of heading No. 87.14 consists entirely of originating materials.
- 87.14-87.15 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 87.16 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 8716.10-8716.80 from subheading No. 8716.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 8716.90 consists entirely of originating materials.

**Chapter 88 Aircraft, Spacecraft and Parts Thereof**

A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.

**Chapter 89 Ships, Boats and Floating Structures**

- 89.01-89.04 A change to any of these heading Nos. from any heading No. outside this group.
- 89.05 A change to this heading No. from any other chapter.
- 89.06-89.07 A change to any of these heading Nos. from any other heading No., including another heading No. within this group, except from heading No. 89.03 or 89.05.
- 89.08 A change to this heading No. from any other chapter.

**SECTION XVIII**

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



<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 this heading No. from any other heading No.
90.02	A change to this heading No. from any other heading No., except from heading No. 90.01.
90.03	A change to this heading No. from any other heading No., except from heading No. 90.04; or A change to any of subheading Nos. 9003.11-9003.19 from subheading No. 9003.90, provided that either the fronts or the temples are domestically produced.
90.04	A change to this heading No. from any other heading No., except from more than one of heading Nos. 90.01 and 90.03.
90.05	A change to this heading No. from any other heading No., except from any of heading Nos. 90.01-90.02; or A change to any of subheading Nos. 9005.10-9005.80 from subheading No. 9005.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9005.90 consists entirely of originating materials.
90.06	A change to this heading No. from any other heading No.; or A change to any of subheading Nos. 9006.10-9006.69 from any of subheading Nos. 9006.91-9006.99, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of any of subheading Nos. 9006.91-9006.99 consists entirely of originating materials.
90.07	A change to this heading No. from any other heading No.; or A change to any of subheading Nos. 9007.11-9007.20 from any of subheading Nos. 9007.91-9007.92, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of any of subheading Nos. 9007.91-9007.92 consists entirely of originating materials.
90.08	A change to this heading No. from any other heading No.; or A change to any of subheading Nos. 9008.10-9008.40 from subheading No. 9008.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9008.90 consists entirely of originating materials.
9009.11- 9009.30	A change to any of these subheading Nos. from any other heading No.; or A change to any of these subheading Nos. from subheading No. 9009.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9009.90 consists entirely of originating materials.
9009.90	A change to this subheading No. from any other heading No.; or No change in tariff classification required to subheading No. 9009.90, provided that at least one category of identical or similar materials of subheading No. 9009.90 consists entirely of originating materials.
90.10	A change to this heading No. from any other heading No.; or A change to any of subheading Nos. 9010.10-9010.60 from subheading No. 9010.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9010.90 consists entirely of originating materials.
90.11	A change to this heading No. from any other heading No.; or A change to any of subheading Nos. 9011.20-9011.80 from subheading No.

- 9011.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9011.90 consists entirely of originating materials.
- 90.12 A change to this heading No. from any other heading No.; or  
A change to subheading No. 9012.10 from subheading No. 9012.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9012.90 consists entirely of originating materials.
- 90.13 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9013.10-9013.80 from subheading No. 9013.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9013.90 consists entirely of originating materials.
- 90.14 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9014.10-9014.80 from subheading No. 9014.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9014.90 consists entirely of originating materials.
- 90.15 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9015.10-9015.80 from subheading No. 9015.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9015.90 consists entirely of originating materials.
- 90.16 A change to this heading No. from any other heading No.
- 90.17 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9017.10-9017.80 from subheading No. 9017.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9017.90 consists entirely of originating materials.
- 90.18 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No.
- 90.19-90.21 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 90.22 A change to a subheading No. of this heading No. from any other subheading No., including another subheading No. within this heading No.
- 90.23 A change to this heading No. from any other heading No.
- 90.24 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9024.10-9024.80 from subheading No. 9024.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9024.90 consists entirely of originating materials.
- 90.25 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9025.11-9025.80 from subheading No. 9025.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9025.90 consists entirely of originating materials.
- 90.26 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9026.10-9026.80 from subheading No. 9026.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9026.90 consists entirely of originating materials.
- 90.27 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9027.10-9027.80 from subheading No.

9027.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9027.90 consists entirely of originating materials.

90.28 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9028.10-9028.30 from subheading No. 9028.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9028.90 consists entirely of originating materials.

90.29 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9029.10-9029.20 from subheading No. 9029.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9029.90 consists entirely of originating materials.

90.30 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9030.10-9030.89 from subheading No. 9030.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9030.90 consists entirely of originating materials.

90.31 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9031.10-9031.80 from subheading No. 9031.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9031.90 consists entirely of originating materials.

90.32 A change to this heading No. from any other heading No.; or  
A change to any of subheading Nos. 9032.10-9032.89 from subheading No. 9032.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of subheading No. 9032.90 consists entirely of originating materials.

90.33 A change to this heading No. from any other heading No.

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

A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.

**Chapter 92 Musical Instruments; Parts and Accessories of Such Articles**

A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.

**SECTION XIX**

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

**Chapter 93 Arms and Ammunition; Parts and Accessories Thereof**

A change to a heading No. of this chapter from any other heading No., including another heading No. within this chapter.

**SECTION XX**

**MISCELLANEOUS MANUFACTURED ARTICLES  
(Chapters 94-96)**

- Chapter 94 Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Name-Plates and the Like; Prefabricated Buildings**
- 94.01 A change to this heading No. from any other heading No., except from heading No. 94.03; or  
A change to any of subheading Nos. 9401.10-9401.80 from any of subheading Nos. 9401.90 and 9403.90, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of any of subheading Nos. 9401.90 and 9403.90 consists entirely of originating materials.
- 94.02 A change to this heading No. from any other heading No., except from heading No. 94.01 or 94.03; or  
A change to this heading No. from heading No. 94.01 or 94.03, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of heading No. 94.01 or 94.03 consists entirely of originating materials.
- 94.03 A change to this heading No. from any other heading No., except from heading No. 94.01; or  
A change to this heading No. from heading No. 94.01, whether or not there is also a change from any other heading No., provided that at least one category of identical or similar materials of heading No. 94.01 consists entirely of originating materials.
- 94.04 A change to this heading No. from any other chapter, except from subheading No. 6307.90.
- 94.05-94.06 A change to a subheading No. of any of these heading Nos. from any other subheading No., including another subheading No. within these heading Nos.
- Chapter 95 Toys, Games and Sports Requisites; Parts and Accessories Thereof**
- A change to a subheading No. of this chapter from any other subheading No., including another subheading No. within this chapter.
- Chapter 96 Miscellaneous Manufactured Articles**
- 96.01-96.05 A change to any of these heading Nos. from any other heading No., including another heading No. within this group.
- 96.06-96.13 A change to a subheading No. of any of these heading Nos. from any other subheading No., including another subheading No. within these heading Nos.
- 9614.20  
9614.20.20 A change to this tariff item No. from any other subheading No.
- 9614.20 A change to this subheading No. from tariff item No. 9614.20.20 or any other subheading No.
- 96.15-96.18 A change to a subheading No. of any of these heading Nos. from any other subheading No., including another subheading No. within these heading Nos.

## SECTION XXI

### WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES (Chapter 97)

**Chapter 97 Works of Art, Collectors' Pieces and Antiques**

A change to a subheading No. of this chapter from any other subheading No.,

including another subheading No. within this chapter.

SCHEDULE II  
(Subsection 4(3))

**METHODS FOR DETERMINING THE VALUE OF NON-ORIGINATING  
MATERIALS WHERE IDENTICAL MATERIALS OR FUNGIBLE MATERIALS ARE  
USED IN THE PRODUCTION OF THE GOOD**

Interpretation

1. The definitions in this section apply in this Schedule.

“FIFO method” means the method by which the value of non-originating materials, determined in accordance with subsection 4(2) of these Regulations, first received in materials inventory, is considered to be the value of non-originating materials used in the production of the good first shipped to the buyer of the good. (*méthode PEPS*)

“LIFO method” means the method by which the value of non-originating materials, determined in accordance with subsection 4(2) of these Regulations, last received in materials inventory, is considered to be the value of non-originating materials used in the production of the good first shipped to the buyer of the good. (*méthode DEPS*)

“materials inventory” means, with respect to a single plant of the producer of a good, an inventory of non-originating materials that are identical materials or fungible materials and that are used in the production of the good. (*stock de matières*)

“rolling average method” means the method by which the value of non-originating materials used in the production of a good that is shipped to the buyer of the good is based on the average value, calculated in accordance with section 4, of the non-originating materials in materials inventory. (*méthode de la moyenne mobile*)

General

2. The methods for determining the value of non-originating materials that are identical materials or fungible materials and that are referred to in subsection 4(3) of these Regulations are the following:

- (a) FIFO method;
- (b) LIFO method; and
- (c) rolling average method.

3.

(1) Where a producer of a good chooses, with respect to non-originating materials that are identical materials or fungible materials, any of the methods referred to in section 2, the producer may not use another of those methods with respect to any other non-originating materials that are identical materials or fungible materials, as the case may be, and that are used in the production of that good or in the production of any other good with respect to which a calculation under subsection 4(1) of these Regulations has been made.

(2) Where a producer of a good produces the good in more than one plant, the method chosen by the producer shall be used with respect to all plants of the producer in which the good is produced.

(3) The method chosen by the producer to determine the value of non-originating materials may be chosen at any time during the producer's fiscal year and may not be changed during that fiscal year.

#### Average Value for Rolling Average Method

4.

(1) The average value of non-originating materials that are identical materials or fungible materials and that are used in the production of a good that is shipped to the buyer of the good is calculated by dividing

(a) the total value of non-originating materials that are identical materials or fungible materials, as the case may be, and that were in materials inventory before the shipment of the good, determined in accordance with subsection 4(2) of these Regulations,

by

(b) the total units of those non-originating materials in materials inventory prior to the shipment of the good.

(2) The average value calculated under subsection (1) is applied to the remaining units of non-originating materials in materials inventory.

### SCHEDULE III

(Section 9)

## INVENTORY MANAGEMENT METHODS

### PART I FUNGIBLE MATERIALS

Interpretation

1. The definitions in this section 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 4, 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.** (1) The inventory management methods for determining whether fungible materials referred to in paragraph 9(a) of these Regulations are originating materials are the following:

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

(2) 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 subsection (1), 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

**3.** (1) Subject to subsection (2), where the producer or person referred to in subsection 2(2) 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

**4.** (1) Where the producer or person referred to in subsection 2(2) 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 subsections (2) and (3).

(2) 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 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 period.

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

## Manner of Dealing with Opening Inventory

**5.** (1) Subject to subsections (2) and (3), where the producer or person referred to in subsection 2(2) 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 II FUNGIBLE GOODS**

### Interpretation

**6.** The definitions in this section 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 9, 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

**7.** (1) The inventory management methods for determining whether fungible goods referred to in paragraph 9(b) or (c) of these Regulations are originating goods are the following:

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

(2) Where an exporter of a good or a person from whom the exporter acquired the good chooses an inventory management method referred to in subsection (1), 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

**8.** (1) Subject to subsection (2), where the exporter or person referred to in subsection 7(2) 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

**9.** (1) Where the exporter or person referred to in subsection 7(2) 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 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 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 that period.

#### Manner of Dealing with Opening Inventory

**10.** (1) Subject to subsections (2) and (3), where the exporter or person referred to in section 7(2) 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.