

ANNEX II A
PRODUCT-SPECIFIC RULES

Section 1
EXPLANATORY NOTES

1. This Annex is made based on the Harmonized System as amended on 1 January 2002.
2. Reference to weight in this Annex means dry weight unless otherwise specified in the Harmonized System.
3. Specific percentages referred to in Article 25 in relation to the total value of non-originating materials or the total weight thereof used in the production of a good provided for in Chapters 20, 21, and 28 through 97 of the Harmonized System, that do not undergo an applicable change in tariff classification, are as follows:

- (a) in the case of a good provided for in Chapters 20 and 21 of the Harmonized System, 7 per cent in value of the good;
- (b) in the case of a good provided for in Chapters 28 through 49 and 64 through 97 of the Harmonized System, 10 per cent in value of the good; and
- (c) in the case of a good provided for in Chapters 50 through 63 of the Harmonized System, 7 per cent by weight of the good.

Note 1: The term "value of non-originating materials" means the non-qualifying value of materials determined in accordance with Article 23.

Note 2: The term "value of the good" means the free-on-board value of the good referred to in sub-paragraph (b) of paragraph 5 of Article 23.

4. (a) A good which is covered by Attachment A or B of the Ministerial Declaration on Trade in Information Technology Products adopted in the Ministerial Conference of the World Trade Organization on 13 December 1996 and is used as a material in the production of another good in a Party may be considered as an originating material of the Party, regardless of the applicable product specific rule for the former good, provided that the former good is assembled in either Party.

- (b) Sub-paragraph (a) above shall not apply to a good which is classified in subheadings 8541.10 through 8542.90.

Section 2
PRODUCT-SPECIFIC RULES

Section I	Live animals; animal products (chapters 1-5)
Chapter 1	Live animals
01.01-01.06	A change to heading 01.01 through 01.06 from any other chapter.
Chapter 2	Meat and edible meat offal
02.01-02.10	A change to heading 02.01 through 02.10 from any other chapter, except from chapter 1.
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
0301.10	A change to subheading 0301.10 (carp and gold-fish) from any other chapter. A change to subheading 0301.10 (any other good) from any other chapter; or No required change in tariff classification to subheading 0301.10 (any other good), provided that the good is imported at the stage of fry from a non-Party, where the good is born or hatched and which is a member country of the Association of Southeast Asian Nations (hereinafter referred to as "ASEAN"), and the good is raised for at least one month in a Party. Note: For the purpose of subheading 0301.10, the term "fry" means a good since whose hatch or birth no more than three months have elapsed.
0301.91-0307.99	A change to subheading 0301.91 through 0307.99 from any other chapter.

Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
04.01-04.10	A change to heading 04.01 through 04.10 from any other chapter.
Chapter 5	Products of animal origin, not elsewhere specified or included
05.01-05.11	A change to heading 05.01 through 05.11 from any other chapter.
Section II	Vegetable products (chapters 6-14)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
06.01-06.04	A change to heading 06.01 through 06.04 from any other chapter.
Chapter 7	Edible vegetables and certain roots and tubers
07.01-07.14	A change to heading 07.01 through 07.14 from any other chapter.
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons
08.01-08.14	A change to heading 08.01 through 08.14 from any other chapter.
Chapter 9	Coffee, tea, maté and spices
0901.11-0901.12	A change to subheading 0901.11 through 0901.12 from any other chapter.
0901.21-0901.22	A change to subheading 0901.21 through 0901.22 from any other subheading.
0901.90-0904.11	A change to subheading 0901.90 through 0904.11 from any other chapter.
0904.12	A change to subheading 0904.12 from any other subheading.
0904.20-0906.10	A change to subheading 0904.20 through 0906.10 from any other chapter.

0906.20	A change to subheading 0906.20 from any other subheading.
0907.00-0910.40	A change to subheading 0907.00 through 0910.40 from any other chapter.
0910.50	A change to subheading 0910.50 from any other subheading.
0910.91	A change to subheading 0910.91 from any other heading.
0910.99	A change to subheading 0910.99 from any other chapter.
Chapter 10	Cereals
10.01-10.08	A change to heading 10.01 through 10.08 from any other chapter.
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
11.01-11.04	A change to heading 11.01 through 11.04 from any other chapter.
11.05	A change to heading 11.05 from any other chapter, except from chapter 7.
1106.10	A change to subheading 1106.10 from any other chapter.
1106.20	A change to subheading 1106.20 from any other chapter, except from chapter 7.
1106.30	A change to subheading 1106.30 from any other chapter, except from chapter 8.
11.07-11.09	A change to heading 11.07 through 11.09 from any other chapter.
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
12.01-12.14	A change to heading 12.01 through 12.14 from any other chapter.
Chapter 13	Lac; gums, resins and other vegetable saps and extracts

13.01-13.02	A change to heading 13.01 through 13.02 from any other chapter.
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
14.01-14.04	A change to heading 14.01 through 14.04 from any other chapter.
Section III	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes (chapter 15)
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
15.01-15.10	A change to heading 15.01 through 15.10 from any other chapter.
1511.10	A change to subheading 1511.10 from any other chapter, except from chapter 12.
1511.90	A change to subheading 1511.90 from any other subheading.
1512.11-1513.11	A change to subheading 1512.11 through 1513.11 from any other chapter.
1513.19	A change to subheading 1513.19 from any other subheading.
1513.21	A change to subheading 1513.21 from any other chapter.
1513.29	A change to subheading 1513.29 from any other subheading.
15.14-15.15	A change to heading 15.14 through 15.15 from any other chapter.
15.16	A change to heading 15.16 from any other heading.
1517.10	A change to subheading 1517.10 from any other heading, except from heading 15.11.
1517.90-1520.00	A change to subheading 1517.90 through 1520.00 from any other heading.

- 15.21 A change to heading 15.21 from any other chapter.
- 15.22 A change to heading 15.22 from any other heading.
- 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
- Note: For the purposes of subheading 1604.19 through 1604.20 and 1605.90, a non-originating material obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party shall be transported to the Party where the non-originating material is used for the production of a good:
- (a) directly from that non-Party; or
 - (b) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or operations to preserve it in good condition.
- 16.01-16.02 A change to heading 16.01 through 16.02 from any other chapter, except from chapter 1 or 2.
- 16.03 A change to heading 16.03 from any other chapter.
- 1604.11-1604.16 A change to subheading 1604.11 through 1604.16 from any other chapter, except from chapter 3.

- 1604.19-1604.20 A change to subheading 1604.19 through 1604.20 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
- 1604.30-1605.40 A change to subheading 1604.30 through 1605.40 from any other chapter, except from chapter 3.
- 1605.90 A change to subheading 1605.90 (cuttle fish, squid, scallops and adductors of shellfish) from any other chapter, except from chapter 3.
- A change to subheading 1605.90 (any other good) from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
- Chapter 17 Sugars and sugar confectionery
- 17.01 A change to heading 17.01 from any other chapter, except from chapter 12.
- 1702.11-1702.19 A change to subheading 1702.11 through 1702.19 from any other chapter, except from chapter 4.
- 1702.20-1702.40 A change to subheading 1702.20 through 1702.40 from any other chapter.
- 1702.50-1702.60 A change to subheading 1702.50 through 1702.60 from any other chapter, except from chapter 11 or 12.

- 1702.90 A change to subheading 1702.90 from any other chapter.
- 17.03 A change to heading 17.03 from any other chapter, except from chapter 12.
- 17.04 A change to heading 17.04 from any other heading.
- Chapter 18 Cocoa and cocoa preparations
- Note: For the purposes of heading 18.03 and 18.05 through 18.06, a non-originating material harvested, picked or gathered in a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:
- (a) directly from that non-Party; or
 - (b) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or operations to preserve it in good condition.
- 18.01-18.02 A change to heading 18.01 through 18.02 from any other chapter.
- 18.03 A change to heading 18.03 from any other heading, provided that, where non-originating cocoa beans of heading 18.01 are used, the non-originating cocoa beans, which are harvested, picked or gathered in a non-Party which is a member country of the ASEAN.
- 18.04 A change to heading 18.04 from any other heading.

- 18.05-18.06 A change to heading 18.05 through 18.06 from any other heading, provided that, where non-originating cocoa beans of heading 18.01 are used, the non-originating cocoa beans, which are harvested, picked or gathered in a non-Party which is a member country of the ASEAN.
- Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products
- Note: For the purposes of subheading 1905.90:
- (a) a non-originating material produced entirely in a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:
 - (i) directly from that non-Party; or
 - (ii) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or operations to preserve it in good condition; and
 - (b) a non-originating material produced entirely in a non-Party which is a member country of the ASEAN and used in the production of a good shall be limited to those produced from materials harvested, picked or gathered in either Party or a non-Party which is a member country of the ASEAN.
- 19.01-19.03 A change to heading 19.01 through 19.03 from any other chapter.
- 1904.10 A change to subheading 1904.10 from any other chapter, except from chapter 10.

1904.20-1904.90 A change to subheading 1904.20 through 1904.90 from any other chapter.

1905.10-1905.20 A change to subheading 1905.10 through 1905.20 from any other chapter, except from chapter 10 or 11.

1905.31-1905.32 A change to subheading 1905.31 through 1905.32 from any other chapter.

1905.40 A change to subheading 1905.40 from any other chapter, except from chapter 10 or 11.

1905.90 A change to subheading 1905.90 (crisp savoury food products, made from a dough based on potato powder) from any other chapter, provided that, where non-originating materials of heading 11.05 are used, each of the non-originating materials is produced entirely in a non-Party which is a member country of the ASEAN.

A change to subheading 1905.90 (any other good) from any other chapter.

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

Note: For the purposes of heading 20.01, 20.03 through 20.06, and subheading 2008.11 through 2008.19 and 2009.80 through 2009.90:

(a) a non-originating material harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:

(i) directly from that non-Party;
or

(ii) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or operations to preserve it in good condition; and

(b) a non-originating material produced entirely in a non-Party which is a member country of the ASEAN and used in the production of a good shall be limited to those produced from materials harvested, picked or gathered in either Party or a non-Party which is a member country of the ASEAN.

- 20.01 A change to heading 20.01 from any other chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 20.02 A change to heading 20.02 from any other chapter, except from heading 07.02.
- 2003.10-2004.10 A change to subheading 2003.10 through 2004.10 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2004.90 A change to subheading 2004.90 from any other chapter, provided that, where non-originating materials of chapter 7, 11 or 17 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.

- 2005.10-2005.20 A change to subheading 2005.10 through 2005.20 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2005.40 A change to subheading 2005.40 from any other chapter, provided that, where non-originating materials of chapter 7 or 11 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2005.51-2005.90 A change to subheading 2005.51 through 2005.90 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 20.06 A change to heading 20.06 from any other chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 20.07 A change to heading 20.07 from any other chapter.
- 2008.11 A change to subheading 2008.11 from any other chapter, provided that, where non-originating materials of chapter 12 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.

2008.19	A change to subheading 2008.19 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2008.20-2008.92	A change to subheading 2008.20 through 2008.92 from any other chapter, except from chapter 8.
2008.99	A change to subheading 2008.99 from any other chapter, except from chapter 7 or 8.
2009.11-2009.49	A change to subheading 2009.11 through 2009.49 from any other chapter, except from chapter 8.
2009.50	A change to subheading 2009.50 from any other chapter, except from heading 07.02.
2009.61-2009.79	A change to subheading 2009.61 through 2009.79 from any other chapter, except from chapter 8.
2009.80-2009.90	A change to subheading 2009.80 through 2009.90 from any other chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
Chapter 21	Miscellaneous edible preparations
2101.11	A change to subheading 2101.11 from any other chapter.
2101.12-2101.20	A change to subheading 2101.12 through 2101.20 from any other chapter; or No required change in tariff classification to subheading 2101.12 through 2101.20, provided that there is a qualifying value content of not less than 40 per cent.

- 2101.30 A change to subheading 2101.30 from any other chapter, except from chapter 10 or 19.
- 21.02 A change to heading 21.02 from any other chapter.
- 2103.10 A change to subheading 2103.10 from any other heading.
- 2103.20 A change to subheading 2103.20 from any other chapter, except from chapter 7 or 20.
- 2103.30 A change to subheading 2103.30 from any other chapter.
- 2103.90 A change to subheading 2103.90 from any other subheading; or
 No required change in tariff classification to subheading 2103.90, provided that there is a qualifying value content of not less than 40 per cent.
- 2104.10-2106.10 A change to subheading 2104.10 through 2106.10 from any other chapter.
- 2106.90 A change to subheading 2106.90 (food preparations cooked with a basis of sugar (50% by weight or more), coconut milk and egg, and put up in containers for retail sale, by weight of 500g or less each including container, indicated with "P" in column 4 of Annex I B) from any other chapter, provided that, where non-originating materials of chapter 17 are used, each of the non-originating materials is refined entirely in the importing Party of the good.
 No required change in tariff classification to subheading 2106.90 (any other good) provided that there is a qualifying value content of not less than 40 per cent.
- Chapter 22 Beverages, spirits and vinegar
- 22.01 A change to heading 22.01 from any other chapter.

2202.10 A change to subheading 2202.10 from any other heading.

2202.90 No required change in tariff classification to subheading 2202.90, provided that there is a qualifying value content of not less than 40 per cent.

22.03 A change to heading 22.03 from any other heading.

22.04-22.06 A change to heading 22.04 through 22.06 from any other chapter, except from chapter 8 or 20.

22.07 A change to heading 22.07 from any other chapter.

2208.20-2208.30 A change to subheading 2208.20 through 2208.30 from any other heading, except from heading 22.07; or
 No required change in tariff classification to subheading 2208.20 through 2208.30, provided that there is a qualifying value content of not less than 40 per cent.

2208.40-2208.60 A change to subheading 2208.40 through 2208.60 from any other heading, except from heading 22.07.

2208.70 A change to subheading 2208.70 from any other heading, except from heading 22.07; or
 No required change in tariff classification to subheading 2208.70, provided that there is a qualifying value content of not less than 40 per cent.

2208.90 A change to subheading 2208.90 (sake compound or cooking sake (Mirin)) from any other heading, provided that there is a qualifying value content of not less than 40 per cent.

	A change to subheading 2208.90 (beverages with a basis of fruit juices of an alcoholic strength by volume of less than 1 per cent) from any other chapter, except from chapter 8 or 20.
	A change to subheading 2208.90 (any other good) from any other heading, except from heading 22.07.
22.09	A change to heading 22.09 from any other chapter.
Chapter 23	Residues and waste from the food industries; prepared animal fodder
23.01-23.08	A change to heading 23.01 through 23.08 from any other heading.
23.09	No required change in tariff classification to heading 23.09, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 24	Tobacco and manufactured tobacco substitutes
2401.10-2401.20	A change to subheading 2401.10 through 2401.20 from any other chapter.
2401.30	A change to subheading 2401.30 from any other subheading.
2402.10	A change to subheading 2402.10 from any other heading.
2402.20	A change to subheading 2402.20 from any other heading, except from subheading 2403.10
2402.90-2403.99	A change to subheading 2402.90 through 2403.99 from any other heading.
Section V	Mineral products (chapters 25-27)
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement
25.01	A change to heading 25.01 from any other chapter.

2502.00-2504.90	<p>A change to subheading 2502.00 through 2504.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2502.00 through 2504.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
2505.10-2506.21	<p>A change to subheading 2505.10 through 2506.21 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2505.10 through 2506.21, provided that there is a qualifying value content of not less than 40 per cent.</p>
2506.29-2507.00	<p>A change to subheading 2506.29 through 2507.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2506.29 through 2507.00, provided that there is a qualifying value content of not less than 40 per cent.</p>
2508.10	<p>A change to subheading 2508.10 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2508.10, provided that there is a qualifying value content of not less than 40 per cent.</p>
2508.20-2508.60	<p>A change to subheading 2508.20 through 2508.60 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2508.20 through 2508.60, provided that there is a qualifying value content of not less than 40 per cent.</p>
2508.70	<p>A change to subheading 2508.70 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2508.70, provided that there is a qualifying value content of not less than 40 per cent.</p>

- 25.09 A change to heading 25.09 from any other heading.
- 2510.10-2511.20 A change to subheading 2510.10 through 2511.20 from any other subheading; or
No required change in tariff classification to subheading 2510.10 through 2511.20, provided that there is a qualifying value content of not less than 40 per cent.
- 2512.00-2513.19 A change to subheading 2512.00 through 2513.19 from any other chapter; or
No required change in tariff classification to subheading 2512.00 through 2513.19, provided that there is a qualifying value content of not less than 40 per cent.
- 2513.20 A change to subheading 2513.20 from any other heading.
- 2514.00 A change to subheading 2514.00 from any other subheading; or
No required change in tariff classification to subheading 2514.00, provided that there is a qualifying value content of not less than 40 per cent.
- 2515.11-2516.22 A change to subheading 2515.11 through 2516.22 from any other chapter; or
No required change in tariff classification to subheading 2515.11 through 2516.22, provided that there is a qualifying value content of not less than 40 per cent.
- 2516.90 A change to subheading 2516.90 from any other subheading; or
No required change in tariff classification to subheading 2516.90, provided that there is a qualifying value content of not less than 40 per cent.
- 2517.10-2517.20 A change to subheading 2517.10 through 2517.20 from any other chapter; or

- No required change in tariff classification to subheading 2517.10 through 2517.20, provided that there is a qualifying value content of not less than 40 per cent.
- 2517.30 A change to subheading 2517.30 from any other subheading; or
- No required change in tariff classification to subheading 2517.30, provided that there is a qualifying value content of not less than 40 per cent.
- 2517.41-2520.10 A change to subheading 2517.41 through 2520.10 from any other chapter; or
- No required change in tariff classification to subheading 2517.41 through 2520.10, provided that there is a qualifying value content of not less than 40 per cent.
- 2520.20 A change to subheading 2520.20 from any other heading; or
- No required change in tariff classification to subheading 2520.20, provided that there is a qualifying value content of not less than 40 per cent.
- 25.21-25.22 A change to heading 25.21 through 25.22 from any other chapter; or
- No required change in tariff classification to heading 25.21 through 25.22, provided that there is a qualifying value content of not less than 40 per cent.
- 25.23 A change to heading 25.23 from any other heading.
- 2524.00-2525.20 A change to subheading 2524.00 through 2525.20 from any other subheading; or
- No required change in tariff classification to subheading 2524.00 through 2525.20, provided that there is a qualifying value content of not less than 40 per cent.

2525.30	<p>A change to subheading 2525.30 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2525.30, provided that there is a qualifying value content of not less than 40 per cent.</p>
2526.10-2530.90	<p>A change to subheading 2526.10 through 2530.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2526.10 through 2530.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
Chapter 26	Ores, slag and ash
2601.11-2602.00	<p>A change to subheading 2601.11 through 2602.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2601.11 through 2602.00, provided that there is a qualifying value content of not less than 40 per cent.</p>
26.03-26.04	<p>A change to heading 26.03 through 26.04 from any other chapter; or</p> <p>No required change in tariff classification to heading 26.03 through 26.04, provided that there is a qualifying value content of not less than 40 per cent.</p>
2605.00-2616.10	<p>A change to subheading 2605.00 through 2616.10 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2605.00 through 2616.10, provided that there is a qualifying value content of not less than 40 per cent.</p>
2616.90	A change to subheading 2616.90 from any other chapter; or

	No required change in tariff classification to subheading 2616.90, provided that there is a qualifying value content of not less than 40 per cent.
2617.10-2618.00	A change to subheading 2617.10 through 2618.00 from any other subheading; or No required change in tariff classification to subheading 2617.10 through 2618.00, provided that there is a qualifying value content of not less than 40 per cent.
26.19-26.21	A change to heading 26.19 through 26.21 from any other chapter; or No required change in tariff classification to heading 26.19 through 26.21, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
2701.11-2701.19	A change to subheading 2701.11 through 2701.19 from any other subheading; or No required change in tariff classification to subheading 2701.11 through 2701.19, provided that there is a qualifying value content of not less than 40 per cent.
2701.20	A change to subheading 2701.20 from any other heading.
2702.10-2708.20	A change to subheading 2702.10 through 2708.20 from any other subheading; or No required change in tariff classification to subheading 2702.10 through 2708.20, provided that there is a qualifying value content of not less than 40 per cent.
27.09	A change to heading 27.09 from any other chapter.

- 2710.11-2710.19 A change to subheading 2710.11 through 2710.19 from any other heading; or
- No required change in tariff classification to subheading 2710.11 through 2710.19, provided that there is a qualifying value content of not less than 40 per cent.
- 2710.91-2710.99 No required change in tariff classification to subheading 2710.91 through 2710.99, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
- 2711.11-2715.00 A change to subheading 2711.11 through 2715.00 from any other subheading; or
- No required change in tariff classification to subheading 2711.11 through 2715.00, provided that there is a qualifying value content of not less than 40 per cent.
- 27.16 A change to heading 27.16 from any other heading.

Section VI

Products of the chemical or allied industries (chapters 28-38)

Note: For the purposes of chapters 28 through 38:

- (a) the term "chemical reaction" means a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, but does not include:
- (i) dissolving in water or other solvents;
 - (ii) the elimination of solvents including solvents water; or
 - (iii) the addition or elimination of water of crystallisation;

- (b) the term "purification" means a process of reduction or elimination of impurities resulting in:
 - (i) the elimination of not less than 80 per cent of the content of existing impurities; or
 - (ii) good directly suitable for one or more of the following applications:
 - (A) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
 - (B) chemical products and reagents for analytical, diagnostic or laboratory use;
 - (C) elements and components for use in micro-electronics;
 - (D) specialised optical use;
 - (E) biotechnical use;
 - (F) carriers used in a separation process; or
 - (G) nuclear grade use;
- (c) the term "isomer separation" means a process of isolation or separation of an isomer from a mixture of isomers; and
- (d) the term "biotechnological processes" means:
 - (i) biological or biotechnological culturing, hybridisation or genetic modification of micro-organisms or cells of human, animal or plant; or

- (ii) production, isolation or purification of cellular or intercellular structures.

Chapter 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

2801.10-2804.50

A change to subheading 2801.10 through 2804.50 from any other heading;

No required change in tariff classification to subheading 2801.10 through 2804.50, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2801.10 through 2804.50, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2804.61-2804.69

A change to subheading 2804.61 through 2804.69 from any other subheading;

No required change in tariff classification to subheading 2804.61 through 2804.69, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2804.61 through 2804.69, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2804.70-2842.90

A change to subheading 2804.70 through 2842.90 from any other heading;

No required change in tariff classification to subheading 2804.70 through 2842.90, provided that there is a qualifying value content of not less than 40 per cent; or

- No required change in tariff classification to subheading 2804.70 through 2842.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2843.10-2843.90 A change to subheading 2843.10 through 2843.90 from any other subheading;
- No required change in tariff classification to subheading 2843.10 through 2843.90, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2843.10 through 2843.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2844.10-2844.40 A change to subheading 2844.10 through 2844.40 from any other heading;
- No required change in tariff classification to subheading 2844.10 through 2844.40, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2844.10 through 2844.40, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2844.50 A change to subheading 2844.50 from any other heading; or
- No required change in tariff classification to subheading 2844.50, provided that there is a qualifying value content of not less than 40 per cent
- 28.45-28.51 A change to heading 28.45 through 28.51 from any other heading;

No required change in tariff classification to heading 28.45 through 28.51, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 28.45 through 28.51, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 29

Organic chemicals

2901.10-2905.42

A change to subheading 2901.10 through 2905.42 from any other subheading;

No required change in tariff classification to subheading 2901.10 through 2905.42, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2901.10 through 2905.42, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2905.43

A change to subheading 2905.43 from any other subheading; or

No required change in tariff classification to subheading 2905.43, provided that there is a qualifying value content of not less than 40 per cent.

2905.44

A change to subheading 2905.44 from any other heading.

2905.45

A change to subheading 2905.45 from any other subheading; or

No required change in tariff classification to subheading 2905.45, provided that there is a qualifying value content of not less than 40 per cent.

- 2905.49-2905.59 A change to subheading 2905.49 through 2905.59 from any other subheading;
- No required change in tariff classification to subheading 2905.49 through 2905.59, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2905.49 through 2905.59, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2906.11 A change to subheading 2906.11 from any other chapter, except from chapter 33; or
- No required change in tariff classification to subheading 2906.11, provided that there is a qualifying value content of not less than 40 per cent.
- 2906.12-2914.19 A change to subheading 2906.12 through 2914.19 from any other subheading;
- No required change in tariff classification to subheading 2906.12 through 2914.19, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2906.12 through 2914.19, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2914.21 A change to subheading 2914.21 from any other subheading; or
- No required change in tariff classification to subheading 2914.21, provided that there is a qualifying value content of not less than 40 per cent.

- 2914.22-2918.13 A change to subheading 2914.22 through 2918.13 from any other subheading;
- No required change in tariff classification to subheading 2914.22 through 2918.13, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2914.22 through 2918.13, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2918.14-2918.15 A change to subheading 2918.14 through 2918.15 from any other heading.
- 2918.16-2922.41 A change to subheading 2918.16 through 2922.41 from any other subheading;
- No required change in tariff classification to subheading 2918.16 through 2922.41, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2918.16 through 2922.41, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2922.42 A change to subheading 2922.42 from any other subheading; or
- No required change in tariff classification to subheading 2922.42, provided that there is a qualifying value content of not less than 40 per cent.
- 2922.43-2923.10 A change to subheading 2922.43 through 2923.10 from any other subheading;

No required change in tariff classification to subheading 2922.43 through 2923.10, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2922.43 through 2923.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2923.20 A change to subheading 2923.20 from any other subheading; or

No required change in tariff classification to subheading 2923.20, provided that there is a qualifying value content of not less than 40 per cent.

2923.90-2924.24 A change to subheading 2923.90 through 2924.24 from any other subheading;

No required change in tariff classification to subheading 2923.90 through 2924.24, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2923.90 through 2924.24, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2924.29 A change to subheading 2924.29 from any other subheading; or

No required change in tariff classification to subheading 2924.29, provided that there is a qualifying value content of not less than 40 per cent.

2925.11-2938.10 A change to subheading 2925.11 through 2938.10 from any other subheading;

No required change in tariff classification to subheading 2925.11 through 2938.10, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2925.11 through 2938.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2938.90 A change to subheading 2938.90 from any other subheading; or

No required change in tariff classification to subheading 2938.90, provided that there is a qualifying value content of not less than 40 per cent.

2939.11-2939.99 A change to subheading 2939.11 through 2939.99 from any other subheading;

No required change in tariff classification to subheading 2939.11 through 2939.99, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2939.11 through 2939.99, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

29.40 A change to heading 29.40 from any other heading.

2941.10-2942.00 A change to subheading 2941.10 through 2942.00 from any other subheading;

No required change in tariff classification to subheading 2941.10 through 2942.00, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2941.10 through 2942.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 30

Pharmaceutical products

30.01-30.03

A change to heading 30.01 through 30.03 from any other heading;

No required change in tariff classification to heading 30.01 through 30.03, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 30.01 through 30.03, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

30.04

A change to heading 30.04 from any other heading, except from heading 30.03;

No required change in tariff classification to heading 30.04, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 30.04, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3005.10-3006.70

A change to subheading 3005.10 through 3006.70 from any other heading;

No required change in tariff classification to subheading 3005.10 through 3006.70, provided that there is a qualifying value content of not less than 40 per cent; or

	No required change in tariff classification to subheading 3005.10 through 3006.70, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
3006.80	No required change in tariff classification to subheading 3006.80, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
Chapter 31	Fertilisers
3101.00-3105.90	A change to subheading 3101.00 through 3105.90 from any other subheading;
	No required change in tariff classification to subheading 3101.00 through 3105.90, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 3101.00 through 3105.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
3201.10-3201.20	A change to subheading 3201.10 through 3201.20 from any other heading;
	No required change in tariff classification to subheading 3201.10 through 3201.20, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3201.10 through 3201.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3201.90

A change to subheading 3201.90 from any other heading; or

No required change in tariff classification to subheading 3201.90, provided that there is a qualifying value content of not less than 40 per cent.

32.02-32.05

A change to heading 32.02 through 32.05 from any other heading;

No required change in tariff classification to heading 32.02 through 32.05, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 32.02 through 32.05, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

32.06

A change to heading 32.06 from any other heading, except from chapter 28;

No required change in tariff classification to heading 32.06, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 32.06, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

32.07-32.15

A change to heading 32.07 through 32.15 from any other heading;

No required change in tariff classification to heading 32.07 through 32.15, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 32.07 through 32.15, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

33.01

A change to heading 33.01 from any other heading; or

No required change in tariff classification to heading 33.01, provided that there is a qualifying value content of not less than 40 per cent.

33.02-33.07

A change to heading 33.02 through 33.07 from any other heading;

No required change in tariff classification to heading 33.02 through 33.07, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 33.02 through 33.07, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

- 34.01 A change to heading 34.01 from any other heading;
- No required change in tariff classification to heading 34.01, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to heading 34.01, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3402.11-3402.90 A change to subheading 3402.11 through 3402.90 from any other subheading;
- No required change in tariff classification to subheading 3402.11 through 3402.90, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3402.11 through 3402.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 34.03-34.07 A change to heading 34.03 through 34.07 from any other heading;
- No required change in tariff classification to heading 34.03 through 34.07, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to heading 34.03 through 34.07, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- Chapter 35 Albuminoidal substances; modified starches; glues; enzymes

3501.10	<p>A change to subheading 3501.10 from any other chapter; or</p> <p>No required change in tariff classification to subheading 3501.10, provided that there is a qualifying value content of not less than 40 per cent.</p>
3501.90	<p>A change to subheading 3501.90 from any other heading.</p>
3502.11-3502.19	<p>A change to subheading 3502.11 through 3502.19 from any other chapter, except from chapter 4.</p>
3502.20-3503.00	<p>A change to subheading 3502.20 through 3503.00 from any other heading.</p>
35.04	<p>A change to heading 35.04 from any other heading; or</p> <p>No required change in tariff classification to heading 35.04, provided that there is a qualifying value content of not less than 40 per cent.</p>
35.05	<p>A change to heading 35.05 from any other heading.</p>
35.06-35.07	<p>A change to heading 35.06 through 35.07 from any other heading;</p> <p>No required change in tariff classification to heading 35.06 through 35.07, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to heading 35.06 through 35.07, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
Chapter 36	<p>Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations</p>

36.01-36.06	<p>A change to heading 36.01 through 36.06 from any other heading;</p> <p>No required change in tariff classification to heading 36.01 through 36.06, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to heading 36.01 through 36.06, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
Chapter 37	Photographic or cinematographic goods
37.01	<p>A change to heading 37.01 from any other chapter;</p> <p>No required change in tariff classification to heading 37.01, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to heading 37.01, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
37.02-37.07	<p>A change to heading 37.02 through 37.07 from any other heading;</p> <p>No required change in tariff classification to heading 37.02 through 37.07, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to heading 37.02 through 37.07, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>

Chapter 38

Miscellaneous chemical products

3801.10-3801.90

A change to subheading 3801.10 through 3801.90 from any other subheading;

No required change in tariff classification to subheading 3801.10 through 3801.90, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3801.10 through 3801.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3802.10

A change to subheading 3802.10 from any other heading; or

No required change in tariff classification to subheading 3802.10, provided that there is a qualifying value content of not less than 40 per cent.

3802.90-3804.00

A change to subheading 3802.90 through 3804.00 from any other heading;

No required change in tariff classification to subheading 3802.90 through 3804.00, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3802.90 through 3804.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3805.10-3805.20

A change to subheading 3805.10 through 3805.20 from any other subheading;

No required change in tariff classification to subheading 3805.10 through 3805.20, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3805.10 through 3805.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3805.90

A change to subheading 3805.90 from any other subheading; or

No required change in tariff classification to subheading 3805.90, provided that there is a qualifying value content of not less than 40 per cent.

3806.10-3806.20

A change to subheading 3806.10 through 3806.20 from any other subheading;

No required change in tariff classification to subheading 3806.10 through 3806.20, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3806.10 through 3806.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3806.30

A change to subheading 3806.30 from any other subheading; or

No required change in tariff classification to subheading 3806.30, provided that there is a qualifying value content of not less than 40 per cent.

3806.90

A change to subheading 3806.90 from any other subheading;

No required change in tariff classification to subheading 3806.90, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3806.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

38.07-38.08

A change to heading 38.07 through 38.08 from any other heading;

No required change in tariff classification to heading 38.07 through 38.08, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 38.07 through 38.08, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3809.10

A change to subheading 3809.10 from any other heading, except from heading 11.08 or 35.05; or

No required change in tariff classification to subheading 3809.10, provided that there is a qualifying value content of not less than 40 per cent.

3809.91-3822.00

A change to subheading 3809.91 through 3822.00 from any other heading;

No required change in tariff classification to subheading 3809.91 through 3822.00, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3809.91 through 3822.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

38.23

A change to heading 38.23 from any other heading; or

No required change in tariff classification to heading 38.23, provided that there is a qualifying value content of not less than 40 per cent.

3824.10-3824.50

A change to subheading 3824.10 through 3824.50 from any other heading;

No required change in tariff classification to subheading 3824.10 through 3824.50, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3824.10 through 3824.50, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3824.60

A change to subheading 3824.60 from any other heading; or

No required change in tariff classification to subheading 3824.60, provided that there is a qualifying value content of not less than 40 per cent.

3824.71-3824.90

A change to subheading 3824.71 through 3824.90 from any other heading;

No required change in tariff classification to subheading 3824.71 through 3824.90, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3824.71 through 3824.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

38.25

No required change in tariff classification to heading 38.25, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.

Section VII

Plastics and articles thereof; rubber and articles thereof (chapters 39-40)

Note: For the purposes of chapters 39 through 40:

- (a) the term "chemical reaction" means a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, but does not include:
 - (i) dissolving in water or other solvents;
 - (ii) the elimination of solvents including solvents water; or
 - (iii) the addition or elimination of water of crystallisation;
- (b) the term "purification" means a process of reduction or elimination of impurities resulting in:
 - (i) the elimination of not less than 80 per cent of the content of existing impurities; or
 - (ii) a good directly suitable for one or more of the following applications:
 - (A) pharmaceutical, medical, cosmetic, veterinary or food grade substances;

- (B) chemical products and reagents for analytical, diagnostic or laboratory use;
 - (C) elements and components for use in micro-electronics;
 - (D) specialised optical use;
 - (E) biotechnical use;
 - (F) carriers used in a separation process; or
 - (G) nuclear grade use;
- (c) the term "isomer separation" means a process of isolation or separation of an isomer from a mixture of isomers; and
- (d) the term "biotechnological processes" means:
- (i) biological or biotechnological culturing, hybridisation or genetic modification of micro-organisms or cells of human, animal or plant; or
 - (ii) production, isolation or purification of cellular or intercellular structures.

Chapter 39

Plastics and articles thereof

39.01-39.26

A change to heading 39.01 through 39.26 from any other heading;

No required change in tariff classification to heading 39.01 through 39.26, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 39.01 through 39.26, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 40

Rubber and articles thereof

4001.10-4001.30

A change to subheading 4001.10 through 4001.30 from any other subheading;

No required change in tariff classification to subheading 4001.10 through 4001.30, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 4001.10 through 4001.30, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

40.02-40.03

A change to heading 40.02 through 40.03 from any other heading;

No required change in tariff classification to heading 40.02 through 40.03, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 40.02 through 40.03, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

40.04

No required change in tariff classification to heading 40.04, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.

40.05-40.11

A change to heading 40.05 through 40.11 from any other heading;

No required change in tariff classification to heading 40.05 through 40.11, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 40.05 through 40.11, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

4012.11-4012.19

A change to subheading 4012.11 through 4012.19 from any other subheading;

No required change in tariff classification to subheading 4012.11 through 4012.19, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 4012.11 through 4012.19, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

4012.20-4017.00

A change to subheading 4012.20 through 4017.00 from any other heading;

No required change in tariff classification to subheading 4012.20 through 4017.00, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 4012.20 through 4017.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Section VIII	Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) (chapters 41-43)
Chapter 41	Raw hides and skins (other than furskins) and leather
41.01-41.15	A change to heading 41.01 through 41.15 from any other chapter.
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
42.01-42.06	A change to heading 42.01 through 42.06 from any other chapter.
Chapter 43	Furskins and artificial fur; manufactures thereof
43.01-43.04	A change to heading 43.01 through 43.04 from any other chapter.
Section IX	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork (chapters 44-46)
Chapter 44	Wood and articles of wood; wood charcoal
44.01-44.11	A change to heading 44.01 through 44.11 from any other heading.
44.12	A change to heading 44.12 from any other heading, except from heading 44.07 or 44.08.
44.13-44.21	A change to heading 44.13 through 44.21 from any other heading.
Chapter 45	Cork and articles of cork
4501.10-4504.90	A change to subheading 4501.10 through 4504.90 from any other subheading; or

No required change in tariff classification to subheading 4501.10 through 4504.90, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

4601.20-4601.91

A change to subheading 4601.20 through 4601.91 (Iguasa good) from any other chapter, except from chapter 14.

A change to subheading 4601.20 through 4601.91 (any other good) from any other chapter; or

No required change in tariff classification to subheading 4601.20 through 4601.91 (any other good), provided that there is a qualifying value content of not less than 40 per cent.

4601.99

A change to subheading 4601.99 from any other chapter; or

No required change in tariff classification to subheading 4601.99, provided that there is a qualifying value content of not less than 40 per cent.

4602.10

A change to subheading 4602.10 from any other heading.

4602.90

A change to subheading 4602.90 from any other chapter; or

No required change in tariff classification to subheading 4602.90, provided that there is a qualifying value content of not less than 40 per cent.

Section X

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof (chapters 47-49)

Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
4701.00-4707.90	A change to subheading 4701.00 through 4707.90 from any other subheading; or No required change in tariff classification to subheading 4701.00 through 4707.90, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
4801.00-4823.90	A change to subheading 4801.00 through 4823.90 from any other subheading; or No required change in tariff classification to subheading 4801.00 through 4823.90, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
4901.10-4911.99	A change to subheading 4901.10 through 4911.99 from any other subheading; or No required change in tariff classification to subheading 4901.10 through 4911.99, provided that there is a qualifying value content of not less than 40 per cent.
Section XI	Textiles and textile articles (chapters 50-63)
	Note 1: For purposes of chapters 50 through 55 and 60, the dyeing or printing process shall be accompanied by two or more of the following preparatory or finishing operations:

- (1) antibacterial finish;
- (2) antimelt finish;
- (3) antimosquito finish;
- (4) anti-pilling finish;
- (5) antistatic finish;
- (6) artificial creasing;
- (7) bleaching;
- (8) brushing;
- (9) buff finish;
- (10) burn-out finish;
- (11) calendaring;
- (12) compressive shrinkage;
- (13) crease resistant finish;
- (14) decatizing;
- (15) deodorant finish;
- (16) easy-care finish;
- (17) embossing;
- (18) emerising;
- (19) flame resistant finish;
- (20) flock finish;
- (21) foam printing;
- (22) liquid ammonia process;
- (23) mercerization,
- (24) microbial control finish;
- (25) milling;
- (26) moare finish;
- (27) moisture permeable waterproofing;
- (28) oil-repellent finish;
- (29) organdie finish;
- (30) peeling treatment;
- (31) perfumed finish;
- (32) relaxation;
- (33) ripple finish;
- (34) schreiner finish;
- (35) shearing;
- (36) shrink resistant finish;
- (37) soil guard finish;
- (38) soil release finish;
- (39) stretch finish;
- (40) tick-proofing;
- (41) UV cut finish;
- (42) wash and wear finish;
- (43) water absorbent finish;
- (44) waterproofing;
- (45) water-repellent finish;
- (46) wet decatizing;
- (47) windbreak finish; or
- (48) wire raising.

Note 2: For the purposes of headings 50.07, 51.11 through 51.13, 52.04 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.08 through 55.16, 56.04 through 56.09, 57.01 through 57.05, 58.01 through 58.11, 59.02 through 59.11, 60.01 through 60.06, 61.01 through 61.17, 62.01 through 62.17 and 63.01 through 63.08, a non-originating material which is carded or combed, spun, dyed or printed, woven, or knitted or crocheted entirely in the other Party or a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:

- (a) directly from that other Party or that non-Party; or
- (b) through one or more non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or operations to preserve it in good condition.

Chapter 50	Silk
50.01	A change to heading 50.01 from any other chapter.
50.02-50.04	A change to heading 50.02 through 50.04 from any other heading.
50.05-50.06	A change to heading 50.05 through 50.06 from any heading outside that group.

50.07	<p>A change to heading 50.07 from any other heading, provided that, where non-originating materials of heading 50.04 through 50.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or</p> <p>No required change in tariff classification to heading 50.07, provided that the good is dyed or printed entirely and that the non-originating material of heading 50.07 is woven entirely in either Party or a non-Party which is a member country of the ASEAN.</p>
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
51.01-51.05	A change to heading 51.01 through 51.05 from any other chapter.
51.06-51.10	A change to heading 51.06 through 51.10 from any heading outside that group.
51.11-51.13	<p>A change to heading 51.11 through 51.13 from any heading outside that group, provided that, where non-originating materials of heading 51.06 through 51.10 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or</p> <p>No required change in tariff classification to heading 51.11 through 51.13, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.</p>
Chapter 52	Cotton
52.01-52.03	A change to heading 52.01 through 52.03 from any other chapter.

- 52.04-52.07 A change to heading 52.04 through 52.07 from any other heading outside that group, provided that, where non-originating materials of heading 52.03 are used, each of the non-originating materials is carded or combed entirely in either Party or a non-Party which is a member country of the ASEAN.
- 52.08-52.12 A change to heading 52.08 through 52.12 from any heading outside that group, provided that, where non-originating materials of heading 52.04 through 52.07 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or
- No required change in tariff classification to heading 52.08 through 52.12, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.
- Chapter 53 Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn
- 53.01-53.05 A change to heading 53.01 through 53.05 from any other chapter.
- 53.06-53.08 A change to heading 53.06 through 53.08 from any heading outside that group.
- 53.09-53.11 A change to heading 53.09 through 53.11 from any heading outside that group, provided that, where non-originating materials of heading 53.06 through 53.08 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or

No required change in tariff classification to heading 53.09 through 53.11, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 54

Man-made filaments

54.01-54.06

A change to heading 54.01 through 54.06 from any other chapter.

54.07-54.08

A change to heading 54.07 through 54.08 from any heading outside that group, provided that, where non-originating materials of heading 54.01 through 54.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or

No required change in tariff classification to heading 54.07 through 54.08, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 55

Man-made staple fibres

55.01-55.07

A change to heading 55.01 through 55.07 from any other chapter, except from heading 54.01 through 54.06.

55.08-55.11

A change to heading 55.08 through 55.11 from any heading outside that group, provided that, where non-originating materials of heading 55.06 through 55.07 are used, each of the non-originating materials is carded or combed entirely in either Party or a non-Party which is a member country of the ASEAN.

- 55.12-55.16 A change to heading 55.12 through 55.16 from any heading outside that group, provided that, where non-originating materials of heading 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or
- No required change in tariff classification to heading 55.12 through 55.16, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.
- Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 56.01-56.03 A change to heading 56.01 through 56.03 from any other chapter, except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.
- 56.04-56.09 A change to heading 56.04 through 56.09 from any other chapter, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.
- Chapter 57 Carpets and other textile floor coverings

- 57.01-57.05 A change to heading 57.01 through 57.05 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.
- Chapter 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 58.01-58.11 A change to heading 58.01 through 58.11 from any other chapter, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.
- Chapter 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 59.01 A change to heading 59.01 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16.

- 59.02 A change to heading 59.02 from any other heading, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.
- 59.03-59.09 A change to heading 59.03 through 59.09 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.
- 59.10 A change to heading 59.10 from any other heading, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.

59.11 A change to heading 59.11 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 60 Knitted or crocheted fabrics

60.01-60.06 A change to heading 60.01 through 60.06 from any other chapter, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or

No required change in tariff classification to heading 60.01 through 60.06, provided that the good is dyed or printed entirely and that the non-originating material of that group is knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted

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

61.01-61.17 A change to heading 61.01 through 61.17 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted

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

62.01-62.11 A change to heading 62.01 through 62.11 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, or chapter 60 are used, each of the non-originating materials is woven entirely in either Party or a non-Party which is a member country of the ASEAN.

62.12 A change to heading 62.12 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN.

62.13-62.17	A change to heading 62.13 through 62.17 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven entirely in either Party or a non-Party which is a member country of the ASEAN.
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags Note: For the purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.
63.01-63.08	A change to heading 63.01 through 63.08 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, or chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN.
63.09-63.10	No required change in tariff classification to heading 63.09 through 63.10, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
Section XII	Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair (chapters 64-67)

Chapter 64	Footwear, gaiters and the like; parts of such articles
64.01-64.06	A change to heading 64.01 through 64.06 from any other chapter.
Chapter 65	Headgear and parts thereof
65.01-65.02	A change to heading 65.01 through 65.02 from any other chapter.
65.03-65.05	A change to heading 65.03 through 65.05 from any heading outside that group.
65.06-65.07	A change to heading 65.06 through 65.07 from any other heading.
Chapter 66	Umbrellas, sun Umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
6601.10-6603.90	A change to subheading 6601.10 through 6603.90 from any other subheading; or No required change in tariff classification to subheading 6601.10 through 6603.90, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
6701.00-6704.90	A change to subheading 6701.00 through 6704.90 from any other subheading; or No required change in tariff classification to subheading 6701.00 through 6704.90, provided that there is a qualifying value content of not less than 40 per cent.
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
6801.00-6815.99	A change to subheading 6801.00 through 6815.99 from any other subheading; or

No required change in tariff classification to subheading 6801.00 through 6815.99, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 69

Ceramic products

6901.00-6914.90

A change to subheading 6901.00 through 6914.90 from any other subheading; or

No required change in tariff classification to subheading 6901.00 through 6914.90, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 70

Glass and glassware

70.01

A change to heading 70.01 from any other chapter.

7002.10-7017.90

A change to subheading 7002.10 through 7017.90 from any other subheading; or

No required change in tariff classification to subheading 7002.10 through 7017.90, provided that there is a qualifying value content of not less than 40 per cent.

7018.10

A change to subheading 7018.10 from any other heading.

7018.20

A change to subheading 7018.20 from any other subheading; or

No required change in tariff classification to subheading 7018.20, provided that there is a qualifying value content of not less than 40 per cent.

7018.90

A change to subheading 7018.90 from any other heading.

7019.11-7020.00

A change to subheading 7019.11 through 7020.00 from any other subheading; or

No required change in tariff classification to subheading 7019.11 through 7020.00, provided that there is a qualifying value content of not less than 40 per cent.

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 A change to heading 71.01 from any other chapter.

7102.10-7111.00 A change to subheading 7102.10 through 7111.00 from any other subheading; or

No required change in tariff classification to subheading 7102.10 through 7111.00, provided that there is a qualifying value content of not less than 40 per cent.

71.12 No required change in tariff classification to heading 71.12, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.

71.13-71.15 A change to heading 71.13 through 71.15 from any heading outside that group, except from heading 71.16 through 71.18.

71.16 A change to heading 71.16 from any other heading, except from heading 71.13 through 71.15, or 71.17 through 71.18, or subheading 7101.22, 7102.39, 7103.91, 7103.99 or 7104.90.

71.17 A change to heading 71.17 from any other heading, except from heading 71.13 through 71.16.

7118.10-7118.90 A change to subheading 7118.10 through 7118.90 from any other subheading; or

No required change in tariff classification to subheading 7118.10 through 7118.90, provided that there is a qualifying value content of not less than 40 per cent.

Section XV	Base metals and articles of base metal (chapters 72-83)
Chapter 72	Iron and steel
7201.10-7203.90	A change to subheading 7201.10 through 7203.90 from any other subheading; or No required change in tariff classification to subheading 7201.10 through 7203.90, provided that there is a qualifying value content of not less than 40 per cent.
7204.10-7204.49	A change to subheading 7204.10 through 7204.49 from any other chapter.
7204.50	A change to subheading 7204.50 from any other heading; or No required change in tariff classification to subheading 7204.50, provided that there is a qualifying value content of not less than 40 per cent.
7205.10-7229.90	A change to subheading 7205.10 through 7229.90 from any other subheading; or No required change in tariff classification to subheading 7205.10 through 7229.90, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 73	Articles of iron or steel
7301.10-7326.90	A change to subheading 7301.10 through 7326.90 from any other subheading; or No required change in tariff classification to subheading 7301.10 through 7326.90, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 74	Copper and articles thereof
7401.10-7403.29	A change to subheading 7401.10 through 7403.29 from any other subheading; or No required change in tariff classification to subheading 7401.10 through 7403.29, provided that there is a qualifying value content of not less than 40 per cent.
74.04	No required change in tariff classification to heading 74.04, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
7405.00-7419.99	A change to subheading 7405.00 through 7419.99 from any other subheading; or No required change in tariff classification to subheading 7405.00 through 7419.99, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 75	Nickel and articles thereof
7501.10-7502.20	A change to subheading 7501.10 through 7502.20 from any other subheading; or No required change in tariff classification to subheading 7501.10 through 7502.20, provided that there is a qualifying value content of not less than 40 per cent.
75.03	No required change in tariff classification to heading 75.03, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
7504.00-7508.90	A change to subheading 7504.00 through 7508.90 from any other subheading; or No required change in tariff classification to subheading 7504.00 through 7508.90, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 76	Aluminum and articles thereof
7601.10-7601.20	A change to subheading 7601.10 through 7601.20 from any other subheading; or No required change in tariff classification to subheading 7601.10 through 7601.20, provided that there is a qualifying value content of not less than 40 per cent.
76.02	No required change in tariff classification to heading 76.02, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
7603.10-7616.99	A change to subheading 7603.10 through 7616.99 from any other subheading; or No required change in tariff classification to subheading 7603.10 through 7616.99, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 78	Lead and articles thereof
7801.10-7801.99	A change to subheading 7801.10 through 7801.99 from any other subheading; or No required change in tariff classification to subheading 7801.10 through 7801.99, provided that there is a qualifying value content of not less than 40 per cent.
78.02	No required change in tariff classification to heading 78.02, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
7803.00-7806.00	A change to subheading 7803.00 through 7806.00 from any other subheading; or No required change in tariff classification to subheading 7803.00 through 7806.00, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 79	Zinc and articles thereof
7901.11-7901.20	A change to subheading 7901.11 through 7901.20 from any other subheading; or No required change in tariff classification to subheading 7901.11 through 7901.20, provided that there is a qualifying value content of not less than 40 per cent.
79.02	No required change in tariff classification to heading 79.02, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
7903.10-7907.00	A change to subheading 7903.10 through 7907.00 from any other subheading; or No required change in tariff classification to subheading 7903.10 through 7907.00, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 80	Tin and articles thereof
8001.10-8001.20	A change to subheading 8001.10 through 8001.20 from any other subheading; or No required change in tariff classification to subheading 8001.10 through 8001.20, provided that there is a qualifying value content of not less than 40 per cent.
80.02	No required change in tariff classification to heading 80.02, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
8003.00-8007.00	A change to subheading 8003.00 through 8007.00 from any other subheading; or No required change in tariff classification to subheading 8003.00 through 8007.00, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 81	Other base metals; cermets; articles thereof
8101.10-8101.96	A change to subheading 8101.10 through 8101.96 from any other subheading; or No required change in tariff classification to subheading 8101.10 through 8101.96, provided that there is a qualifying value content of not less than 40 per cent.
8101.97	No required change in tariff classification to subheading 8101.97, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
8101.99-8102.96	A change to subheading 8101.99 through 8102.96 from any other subheading; or No required change in tariff classification to subheading 8101.99 through 8102.96, provided that there is a qualifying value content of not less than 40 per cent.
8102.97	No required change in tariff classification to subheading 8102.97, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
8102.99-8103.20	A change to subheading 8102.99 through 8103.20 from any other subheading; or No required change in tariff classification to subheading 8102.99 through 8103.20, provided that there is a qualifying value content of not less than 40 per cent.
8103.30	No required change in tariff classification to subheading 8103.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
8103.90-8104.19	A change to subheading 8103.90 through 8104.19 from any other subheading; or

- No required change in tariff classification to subheading 8103.90 through 8104.19, provided that there is a qualifying value content of not less than 40 per cent.
- 8104.20 No required change in tariff classification to subheading 8104.20, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
- 8104.30-8105.20 A change to subheading 8104.30 through 8105.20 from any other subheading; or
- No required change in tariff classification to subheading 8104.30 through 8105.20, provided that there is a qualifying value content of not less than 40 per cent.
- 8105.30 No required change in tariff classification to subheading 8105.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
- 8105.90-8107.20 A change to subheading 8105.90 through 8107.20 from any other subheading; or
- No required change in tariff classification to subheading 8105.90 through 8107.20, provided that there is a qualifying value content of not less than 40 per cent.
- 8107.30 No required change in tariff classification to subheading 8107.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
- 8107.90-8108.20 A change to subheading 8107.90 through 8108.20 from any other subheading; or
- No required change in tariff classification to subheading 8107.90 through 8108.20, provided that there is a qualifying value content of not less than 40 per cent.

- 8108.30 No required change in tariff classification to subheading 8108.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
- 8108.90-8109.20 A change to subheading 8108.90 through 8109.20 from any other subheading; or
No required change in tariff classification to subheading 8108.90 through 8109.20, provided that there is a qualifying value content of not less than 40 per cent.
- 8109.30 No required change in tariff classification to subheading 8109.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
- 8109.90-8110.10 A change to subheading 8109.90 through 8110.10 from any other subheading; or
No required change in tariff classification to subheading 8109.90 through 8110.10, provided that there is a qualifying value content of not less than 40 per cent.
- 8110.20 No required change in tariff classification to subheading 8110.20, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
- 8110.90-8112.12 A change to subheading 8110.90 through 8112.12 from any other subheading; or
No required change in tariff classification to subheading 8110.90 through 8112.12, provided that there is a qualifying value content of not less than 40 per cent.
- 8112.13 No required change in tariff classification to subheading 8112.13, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
- 8112.19-8112.21 A change to subheading 8112.19 through 8112.21 from any other subheading; or

- No required change in tariff classification to subheading 8112.19 through 8112.21, provided that there is a qualifying value content of not less than 40 per cent.
- 8112.22 No required change in tariff classification to subheading 8112.22, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
- 8112.29 A change to subheading 8112.29 from any other subheading; or
- No required change in tariff classification to subheading 8112.29, provided that there is a qualifying value content of not less than 40 per cent.
- 8112.30 No required change in tariff classification to subheading 8112.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
- 8112.40-8112.51 A change to subheading 8112.40 through 8112.51 from any other subheading; or
- No required change in tariff classification to subheading 8112.40 through 8112.51, provided that there is a qualifying value content of not less than 40 per cent.
- 8112.52 No required change in tariff classification to subheading 8112.52, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
- 8112.59-8113.00 A change to subheading 8112.59 through 8113.00 from any other subheading; or
- No required change in tariff classification to subheading 8112.59 through 8113.00, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
8201.10-8215.99	A change to subheading 8201.10 through 8215.99 from any other subheading; or No required change in tariff classification to subheading 8201.10 through 8215.99, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 83	Miscellaneous articles of base metal
8301.10-8311.90	A change to subheading 8301.10 through 8311.90 from any other subheading; or No required change in tariff classification to subheading 8301.10 through 8311.90, provided that there is a qualifying value content of not less than 40 per cent.
Section XVI	Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles (chapters 84-85)
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
8401.10-8473.29	A change to subheading 8401.10 through 8473.29 from any other subheading; or No required change in tariff classification to subheading 8401.10 through 8473.29, provided that there is a qualifying value content of not less than 40 per cent.
8473.30	A change to subheading 8473.30 from any other subheading, except from heading 85.42.
8473.40-8485.90	A change to subheading 8473.40 through 8485.90 from any other subheading; or

No required change in tariff classification to subheading 8473.40 through 8485.90, provided that there is a qualifying value content of not less than 40 per cent.

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

8501.10-8523.30

A change to subheading 8501.10 through 8523.30 from any other subheading; or

No required change in tariff classification to subheading 8501.10 through 8523.30, provided that there is a qualifying value content of not less than 40 per cent.

8523.90

A change to subheading 8523.90 from any other subheading, except from heading 85.42; or

No required change in tariff classification to subheading 8523.90, provided that there is a qualifying value content of not less than 40 per cent.

8524.10-8541.90

A change to subheading 8524.10 through 8541.90 from any other subheading; or

No required change in tariff classification to subheading 8524.10 through 8541.90, provided that there is a qualifying value content of not less than 40 per cent.

8542.10

A change to subheading 8542.10 from any other heading; or

No required change in tariff classification to subheading 8542.10, provided that there is a qualifying value content of not less than 40 per cent.

8542.21-8543.40

A change to subheading 8542.21 through 8543.40 from any other subheading; or

	No required change in tariff classification to subheading 8542.21 through 8543.40, provided that there is a qualifying value content of not less than 40 per cent.
8543.81-8543.89	A change to subheading 8543.81 through 8543.89 from any other subheading, except from heading 85.42; or No required change in tariff classification to subheading 8543.81 through 8543.89, provided that there is a qualifying value content of not less than 40 per cent.
8543.90-8547.90	A change to subheading 8543.90 through 8547.90 from any other subheading; or No required change in tariff classification to subheading 8543.90 through 8547.90, provided that there is a qualifying value content of not less than 40 per cent.
8548.10	No required change in tariff classification to subheading 8548.10, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 23.
8548.90	A change to subheading 8548.90 from any other subheading; or No required change in tariff classification to subheading 8548.90, provided that there is a qualifying value content of not less than 40 per cent.
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
8601.10-8609.00	A change to subheading 8601.10 through 8609.00 from any other subheading; or

	No required change in tariff classification to subheading 8601.10 through 8609.00, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
8701.10-8716.90	A change to subheading 8701.10 through 8716.90 from any other subheading; or No required change in tariff classification to subheading 8701.10 through 8716.90, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 88	Aircraft, spacecraft, and parts thereof
8801.10-8805.29	A change to subheading 8801.10 through 8805.29 from any other subheading; or No required change in tariff classification to subheading 8801.10 through 8805.29, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 89	Ships, boats and floating structures
8901.10-8908.00	A change to subheading 8901.10 through 8908.00 from any other subheading; or No required change in tariff classification to subheading 8901.10 through 8908.00, provided that there is a qualifying value content of not less than 40 per cent.
Section XVIII	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof (chapters 90-92)
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

9001.10-9033.00	<p>A change to subheading 9001.10 through 9033.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9001.10 through 9033.00, provided that there is a qualifying value content of not less than 40 per cent.</p>
Chapter 91	Clocks and watches and parts thereof
9101.11-9112.90	<p>A change to subheading 9101.11 through 9112.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9101.11 through 9112.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
91.13	A change to heading 91.13 from any other heading.
9114.10-9114.90	<p>A change to subheading 9114.10 through 9114.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9114.10 through 9114.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
Chapter 92	Musical instruments; parts and accessories of such articles
9201.10-9209.99	<p>A change to subheading 9201.10 through 9209.99 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9201.10 through 9209.99, provided that there is a qualifying value content of not less than 40 per cent.</p>
Section XIX	Arms and ammunition; parts and Accessories Thereof (chapter 93)
Chapter 93	Arms and Ammunition; Parts and Accessories Thereof
9301.11-9307.00	A change to subheading 9301.11 through 9307.00 from any other subheading; or

No required change in tariff classification to subheading 9301.11 through 9307.00, provided that there is a qualifying value content of not less than 40 per cent.

Section XX

Miscellaneous manufactured articles
(chapters 94-96)

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

9401.10-9401.80

A change to subheading 9401.10 through 9401.80 from any other subheading; or

No required change in tariff classification to subheading 9401.10 through 9401.80, provided that there is a qualifying value content of not less than 40 per cent.

9401.90

A change to subheading 9401.90 from any other heading.

9402.10-9404.10

A change to subheading 9402.10 through 9404.10 from any other subheading; or

No required change in tariff classification to subheading 9402.10 through 9404.10, provided that there is a qualifying value content of not less than 40 per cent.

9404.21-9404.29

A change to subheading 9404.21 through 9404.29 from any other chapter.

9404.30

A change to subheading 9404.30 from any other subheading; or

No required change in tariff classification to subheading 9404.30, provided that there is a qualifying value content of not less than 40 per cent.

9404.90 A change to subheading 9404.90 (quilts and eiderdowns) from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16.

A change to subheading 9404.90 (any other good) from any other heading.

9405.10-9406.00 A change to subheading 9405.10 through 9406.00 from any other subheading; or

No required change in tariff classification to subheading 9405.10 through 9406.00, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 95 Toys, games and sports requisites; parts and accessories thereof

9501.00-9508.90 A change to subheading 9501.00 through 9508.90 from any other subheading; or

No required change in tariff classification to subheading 9501.00 through 9508.90, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 96 Miscellaneous manufactured articles

96.01 A change to heading 96.01 from any other heading.

9602.00-9604.00 A change to subheading 9602.00 through 9604.00 from any other subheading; or

No required change in tariff classification to subheading 9602.00 through 9604.00, provided that there is a qualifying value content of not less than 40 per cent.

96.05 A change to heading 96.05 from any other heading.

9606.10-9608.40 A change to subheading 9606.10 through 9608.40 from any other subheading; or

	No required change in tariff classification to subheading 9606.10 through 9608.40, provided that there is a qualifying value content of not less than 40 per cent.
9608.50	A change to subheading 9608.50 from any other subheading, except from subheading 9608.10 through 9608.40; or No required change in tariff classification to subheading 9608.50, provided that there is a qualifying value content of not less than 40 per cent.
9608.60-9618.00	A change to subheading 9608.60 through 9618.00 from any other subheading; or No required change in tariff classification to subheading 9608.60 through 9618.00, provided that there is a qualifying value content of not less than 40 per cent.
Section XXI	Works of art, collectors' pieces and antiques (chapter 97)
Chapter 97	Works of art, collectors' pieces and antiques
9701.10-9706.00	A change to subheading 9701.10 through 9706.00 from any other subheading; or No required change in tariff classification to subheading 9701.10 through 9706.00, provided that there is a qualifying value content of not less than 40 per cent.