

ANNEX 4A: SPECIFIC RULES OF ORIGIN (2012 HS CODE)

Section I – Live Animals; Animal Products

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
0301.11–0301.19	A change to subheading 0301.11 through 0301.19 from any other chapter or raised from eggs, fry or fingerlings to be normally fed on initial feed such as brine shrimp or artemia.
0301.91 – 0301.99	A change to subheading 0301.91 through 0301.99 from any other chapter.
03.02 – 03.08	A change to heading 03.02 through 03.08 from any other chapter.
Chapter 4	Dairy Produce; Birds Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included
04.01 – 04.06	A change to heading 04.01 through 04.06 from any other chapter except from 1806.90, 19.01 and 2106.90.
04.07 – 04.10	A change to heading 04.07 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 except from Chapters 1 and 3.

Section II – Vegetable Products¹

Chapter 6	Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage
06.01 – 06.02	A change to heading 06.01 through 06.02 from any other chapter.
06.03 – 06.04	A change to heading 06.03 through 06.04 from any other chapter except from 12.11, 12.12, and 12.14.
Chapter 7	Edible Vegetables and Certain Roots and Tubers
07.01 – 07.13	A change to heading 07.01 through 07.13 from any other chapter except from 11.05, 11.06, 20.01 through 20.06.
07.14	A change to heading 07.14 from any other chapter except from 20.08.

¹ Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-Party country.

Chapter 8	Edible Fruit and Nuts; Peel of Citrus Fruit or Melons
08.01 – 08.12	A change to heading 08.01 through 08.12 from any other chapter.
0813.10 – 0813.40	A change to subheading 0813.10 through 0813.40 from any other chapter.
0813.50	A change to subheading 0813.50 from any other chapter except from 1106.30, 20.01, 20.06 and 20.08.
08.14	A change to heading 08.14 from any other chapter except from 1106.30, 20.01, 20.06 and 20.08.
Chapter 9	Coffee, Tea, Mate and Spices
0901.11 – 0901.12	A change to subheading 0901.11 through 0901.12 from any other chapter.
0901.21 – 0901.22	A regional value content of not less than 55%.
0901.90	A change to subheading 0901.90 from any other chapter.
09.02 – 09.03	A change to heading 09.02 through 09.03 from any other chapter.
0904.11 – 0904.12	A change to subheading 0904.11 through 0904.12 from any other chapter except from 2103.90.
0904.21–0904.22	A change to subheading 0904.21 through 0904.22 from any other chapter except from 0710.80 and 2103.90.
09.05 – 09.10	A change to heading 09.05 through 09.10 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 except from Chapter 10.
11.05	A change to heading 11.05 from any other chapter except from 07.01.
11.06	A change to heading 11.06 from any other chapter except from 07.13, 07.14, and Chapter 8.
11.07 – 11.09	A change to heading 11.07 through 11.09 from any other chapter provided it has a regional value content of not less than 45%.
Chapter 12	Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder
12.01 – 12.10	A change to heading 12.01 through 12.10 from any other chapter.
12.11	A change to heading 12.11 from any other chapter except from 2106.90.
12.12 – 12.14	A change to heading 12.12 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 **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 provided it has a regional value content of not less than 45%.

15.11 A regional value content of not less than 55%.

15.12 – 15.15 A change to heading 15.12 through 15.15 from any other chapter provided it has a regional value content of not less than 45%.

1516.10 A change to subheading 1516.10 from any other chapter except from Chapters 1, 2, 3 and 5.

1516.20 A change to subheading 1516.20 from any other chapter provided it has a regional value content of not less than 45%.

15.17 – 15.22 A change to heading 15.17 through 15.22 from any other chapter provided it has a regional value content of not less than 45%.

Section IV – Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes

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

16.01 – 16.02 A change to heading 16.01 through 16.02 from any other chapter.

16.03 – 16.05 A change to heading 16.03 through 16.05 from any other chapter provided it has a regional value content of not less than 45%.

Chapter 17 **Sugars and Sugar Confectionery**

17.01 – 17.03 A change to heading 17.01 through 17.03 from any other chapter.

17.04 A change to heading 17.04 from any other heading provided it has a regional value content of not less than 45%.

Chapter 18 **Cocoa and Cocoa Preparations**

18.01 – 18.02 A change to heading 18.01 through 18.02 from any other chapter.

18.03 – 18.05 A change to heading 18.03 through 18.05 from any other heading.

18.06 A change to heading 18.06 from any other heading provided it has a regional value content of not less than 45%.

Chapter 19	Preparation of Cereals, Flour, Starch or Milk; Pastrycooks Products
19.01	A change to heading 19.01 from any other chapter except from 04.01 through 04.04, chapters 10 and 11.
19.02 – 19.05	A change to heading 19.02 through 19.05 from any other heading provided it has a regional value content of not less than 45%.
Chapter 20	Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants
20.01 – 20.08	A change to heading 20.01 through 20.08 from any other heading provided it has a regional value content of not less than 45%.
2009.11 – 2009.89	A change to subheading 2009.11 through 2009.89 from any other heading provided it has a regional value content of not less than 45%.
2009.90	A regional value content of not less than 55%.
Chapter 21	Miscellaneous Edible Preparations
2101.11 – 2101.12	A regional value content of not less than 55%.
2101.20 – 2101.30	A change to subheading 2101.20 through 2101.30 from any other heading provided it has a regional value content of not less than 45%.
21.02	A change to heading 21.02 from any other heading.
21.03 – 21.04	A change to heading 21.03 through 21.04 from any other heading provided it has a regional value content of not less than 45%.
21.05	A change to heading 21.05 from any other chapter provided it has a regional value content of not less than 45%.
21.06	A change to heading 21.06 from any other heading provided it has a regional value content of not less than 45%.
Chapter 22	Beverages, Spirits and Vinegar
22.01	A change to heading 22.01 from any other chapter.
22.02	A change to heading 22.02 from any other heading provided it has a regional value content of not less than 45%.
22.03 – 22.09	A change to heading 22.03 through 22.09 from any other heading.
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 chapter.
23.09	A regional value content of not less than 55%.
Chapter 24	Tobacco and Manufactured Tobacco Substitutes
24.01	A change to heading 24.01 from any other chapter.
24.02	A change to heading 24.02 from any other heading except from 24.03.
24.03	A change to heading 24.03 from any other heading.

Section V – Mineral Products

Chapter 25	Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement
25.01 – 25.16	A change to heading 25.01 through 25.16 from any other heading.
25.17	A change to heading 25.17 from any other heading except from 2515 or 2516.
25.18 – 25.21	A change to heading 25.18 through 25.21 from any other heading.
25.22 – 25.23	A change to heading 25.22 through 25.23 from any other heading except from 25.21.
25.24 – 25.30	A change to heading 25.24 through 25.30 from any other heading.
Chapter 26	Ores, Slag and Ash
26.01 – 26.21	A change to heading 26.01 through 26.21 from any other heading.
Chapter 27	Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes
27.01 – 27.16	A change to heading 27.01 through 27.16 from any other heading.

Section VI – Products of the Chemical or Allied Industries

Chapter 28	Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare–Earth Metals, of Radioactive Elements or of Isotopes
2801.10 – 2842.10	A change to subheading 2801.10 through 2842.10 from any other heading.
2842.90	A. A change to fulminates, cyanates or thiocyanates of subheading 2842.90 from any other good of subheading 2842.90 or from any other heading B. A change to any other good of subheading 2842.90 from fulminates, cyanates or thiocyanates of subheading 2842.90 or from any other heading
28.43–28.53	A change to heading 28.43 through 28.53 from any other heading.
Chapter 29	Organic Chemicals
29.01	A change to heading 29.01 from any other heading.
2902.11 – 2902.19	A change to subheading 2902.11 through 2902.19 from any other heading.
2902.20 – 2902.30	A change to subheading 2902.20 through 2902.30 from any other heading.
2902.41 – 2902.43	A change to subheading 2902.41 through 2902.43 from any other heading except from 27.07.
2902.44 – 2902.50	A change to subheading 2902.44 through 2902.50 from any other heading.
2902.60 – 2902.70	A change to subheading 2902.60 through 2902.70 from any other heading except from 29.01 or a change to subheading 2902.60 through 2902.70 from any other heading provided it has a regional value content of not less than 50%.
2902.90	A change to subheading 2902.90 from any other subheading or production in which the regional value content is not less than 45%.

2903.11 – 2903.14	A change to subheading 2903.11 through 2903.14 from any other heading.
2903.15	A change to subheading 2903.15 from any other heading except from 29.01 or a change to subheading 2903.15 from any other heading provided it has a regional value content of not less than 50%.
2903.19	A change to subheading 2903.19 from any other heading.
2903.21	A change to subheading 2903.21 from any other heading except from 29.01 or a change to subheading 2903.21 from any other heading provided it has a regional value content of not less than 50%.
2903.22 – 2903.99	A change to subheading 2903.22 through 2903.99 from any other heading.
29.04	A change to heading 29.04 from any other heading.
2905.11	A change to subheading 2905.11 from any other heading.
2905.12 – 2905.14	A change to subheading 2905.12 through 2905.14 from any other heading except from 29.01 or a change to subheading 2905.12 through 2905.14 from any other heading provided it has a regional value content of not less than 50%.
2905.16	A change to subheading 2905.16 from any other heading except from 29.01 or a change to subheading 2905.16 from any other heading provided it has a regional value content of not less than 50%.
2905.17 – 2905.29	A change to subheading 2905.17 through 2905.29 from any other heading.
2905.31	A change to subheading 2905.31 from any other heading except from 29.01 or a change to subheading 2905.31 from any other heading provided it has a regional value content of not less than 50%.
2905.32	A change to subheading 2905.32 from any other heading.
2905.39	A change to subheading 2905.39 from any other heading except from 29.12 or a change to subheading 2905.39 from any other heading provided it has a regional value content of not less than 50%.
2905.41 – 2905.59	A change to subheading 2905.41 through 2905.59 from any other heading.
29.06 – 29.14	A change to heading 29.06 through 29.14 from any other heading.
2915.11 – 2915.24	A change to subheading 2915.11 through 2915.24 from any other heading.
2915.29	A. A change to sodium acetate or cobalt acetate of subheading 2915.29 from any other heading B. A change to any other good of subheading 2915.29 from any other chapter; or a change to other goods of subheading 2915.29 from any other heading provided it has a regional value content of not less than 50%.
2915.31 – 2915.32	A change to subheading 2915.31 through 2915.32 from any other chapter; or a change to subheading 2915.31 through 2915.32 from any other heading provided it has a regional value content of not less than 50%.
2915.33 – 2915.90	A change to subheading 2915.33 through 2915.90 from any other heading.

2916.11 – 2916.14	A change to subheading 2916.11 through 2916.14 from any other heading except from 29.01 or a change to subheading 2916.11 through 2916.14 from any other heading provided it has a regional value content of not less than 50%.
2916.15 – 2916.39	A change to subheading 2916.15 through 2916.39 from any other heading.
29.17 – 29.36	A change to heading 29.17 through 29.36 from any other heading.
2937.11	A change to subheading 2937.11 from any other heading except from 29.33 and 29.34 or a change to subheading 2937.11 from any other heading provided it has a regional value content of not less than 50%.
2937.12	A change to subheading 2937.12 from any other heading.
2937.19	A change to subheading 2937.19 from any other heading except from 29.33 and 29.34 or a change to subheading 2937.19 from any other heading provided it has a regional value content of not less than 50%.
2937.21 – 2937.90	A change to subheading 2937.21 through 2937.90 from any other heading.
29.38	A change to heading 29.38 from any other heading.
2939.11	A change to subheading 2939.11 from any other heading except from 1211.40.
2939.19 – 2939.99	A change to subheading 2939.19 through 2939.99 from any other heading.
29.40 – 29.42	A change to heading 29.40 through 29.42 from any other heading.
Chapter 30	Pharmaceutical Products
30.01 – 30.03	A change to heading 30.01 through 30.03 from any other heading.
30.04	A change to heading 30.04 from any other heading except from 30.03.
30.05	A change to heading 30.05 from any other heading.
3006.10 – 3006.70	A change to subheading 3006.10 through 3006.70 from any other heading.
3006.91	A change to subheading 3006.91 from any other heading.
3006.92	A change to subheading 3006.92 from any other chapter.
Chapter 31	Fertilizers
31.01 – 31.04	A change to heading 31.01 through 31.04 from any other heading.
31.05	A change to heading 31.05 from any other heading except from 31.02 through 31.04.
Chapter 32	Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks
32.01 – 32.07	A change to heading 32.01 through 32.07 from any other heading.
32.08 – 32.10	A change to heading 32.08 through 32.10 from any other heading provided it has a regional value content of not less than 50%.
32.11 – 32.13	A change to heading 32.11 through 32.13 from any other heading.
32.14	A change to heading 32.14 from any other heading except from 3824.50.

32.15	A change to heading 32.15 from any other heading.
Chapter 33	Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations
33.01 – 33.07	A change to heading 33.01 through 33.07 from any other heading.
Chapter 34	Soap, Organic Surface-active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modelling Pastes, Dental Waxes and Dental Preparations with a Basis of Plaster
3401.11 – 3401.20	A change to subheading 3401.11 through 3401.20 from any other heading.
3401.30	A change to subheading 3401.30 from any other heading except from 3402.90.
34.02 – 34.07	A change to heading 34.02 through 34.07 from any other heading.
Chapter 35	Albuminoidal Substances; Modified Starches; Glues, Enzymes
35.01 – 35.04	A change to heading 35.01 through 35.04 from any other heading.
35.05	A change to heading 35.05 from any other heading except from 11.08.
3506.10	A change to subheading 3506.10 from any other heading except from 35.01, 35.03 and 35.05.
3506.91	A change to subheading 3506.91 from any other heading provided it has a regional value content of not less than 55%.
3506.99	A change to subheading 3506.99 from any other heading.
35.07	A change to heading 35.07 from any other heading.
Chapter 36	Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations
36.01 – 36.05	A change to heading 36.01 through 36.05 from any other heading.
3606.10	A change to subheading 3606.10 from any other heading except from 2711.11 through 2711.19.
3606.90	A change to subheading 3606.90 from any other heading.
Chapter 37	Photographic or Cinematographic Goods
37.01	A change to heading 37.01 from any other heading except from 37.02.
37.02	A change to heading 37.02 from any other heading except from 37.01.
37.03 – 37.04	A change to heading 37.03 through 37.04 from any other heading.
37.05	A change to heading 37.05 from any other heading except from 37.06.
37.06	A change to heading 37.06 from any other heading except from 37.05.
37.07	A change to heading 37.07 from any other heading.
Chapter 38	Miscellaneous Chemical Products
38.01 – 38.08	A change to heading 38.01 through 38.08 from any other heading.

3809.10	A change to subheading 3809.10 from any other heading except from 35.05.
3809.91 – 3809.93	A change to subheading 3809.91 through 3809.93 from any other heading.
38.10 – 38.13	A change to heading 38.10 through 38.13 from any other heading.
38.14	A change to heading 38.14 from any other heading provided it has a regional value content of not less than 55%.
38.15 – 38.19	A change to heading 38.15 through 38.19 from any other heading.
38.20	A change to heading 38.20 from any other heading provided it has a regional value content of not less than 55%.
38.21	A. A change to prepared culture media for development of micro–organisms of heading 38.21 from any other good of heading 38.21 or from any other heading provided it has a regional value content of not less than 55% B. A change to any other good of heading 38.21 from prepared culture media for development of micro–organisms of heading 38.21 or from any other heading
38.22 – 38.24	A change to heading 38.22 through 38.24 from any other heading.
3825.10 – 3825.69	A change to subheading 3825.10 through 3825.69 from any other chapter except from Chapters 28 through 38, 40 and 90.
3825.90	A change to subheading 3825.90 from any other chapter except from Chapters 28 through 38.
38.26	A change to heading 38.26 from any other heading except from 38.24.

Section VII – Plastics and Articles Thereof; Rubber and Articles Thereof

Chapter 39 Plastics and Articles Thereof

39.01 – 39.13	A change to heading 39.01 through 39.13 from any other heading.
39.14 – 39.21	A change to heading 39.14 through 39.21 from any other heading provided it has a regional value content of not less than 45%.
39.22 – 39.26	A change to heading 39.22 through 39.26 from any other heading.

Chapter 40 Rubber and Articles Thereof

40.01	A change to heading 40.01 from any other chapter.
40.02	A change to heading 40.02 from any other heading except from Chapter 29.
40.03 – 40.11	A change to heading 40.03 through 40.11 from any other heading.
4012.11 – 4012.19	A change to subheading 4012.11 through 4012.19 from any other heading.
4012.20 – 4012.90	A change to subheading 4012.20 through 4012.90 from any other heading except from 40.11.
40.13 – 40.17	A change to heading 40.13 through 40.17 from any other heading.

**Section VIII – Raw Hides and Skins, Leather, Furskins and Articles Thereof;
Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of
Animal Gut (Other than Silk–worm Gut)**

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

41.01 – 41.03 A change to heading 41.01 through 41.03 from any other chapter except from Chapter 1.

41.04 – 41.15 A change to heading 41.04 through 41.15 from any other heading.

**Chapter 42 Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and
Similar Containers; Articles of Animal Gut (Other than Silk–worm Gut)**

42.01–42.03 A change to heading 42.01 through 42.03 from any other heading

42.05 A. A change to articles of leather or composition leather, of a kind used in machinery or mechanical appliances or for other technical uses of this heading from any other good of heading 42.05 or from any other heading

B. A change to any other good of heading 42.05 from articles of leather or composition leather, of a kind used in machinery or mechanical appliances or for other technical uses of heading 42.05 or from any other heading

42.06 A change to heading 42.06 from any other heading.

Chapter 43 Furskins and Artificial Fur; Manufactures Thereof

43.01 A change to heading 43.01 from any other heading except from Chapter 1.

43.02 – 43.04 A change to heading 43.02 through 43.04 from any other heading.

**Section IX – Wood and Articles of Wood; Wood Charcoal; Cork and Articles of
Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials;
Basketware and Wickerwork**

Chapter 44 Wood and Articles of Wood; Wood Charcoal

44.01 – 44.03 A change to heading 44.01 through 44.03 from any other heading.

44.04 – 44.08 A change to heading 44.04 through 44.08 from any other heading except from 44.01 or 44.03.

44.09 – 44.13 A change to heading 44.09 through 44.13 from any other heading.

44.14 A change to heading 44.14 from any other heading except from 44.09.

44.15 – 44.21 A change to heading 44.15 through 44.21 from any other heading.

Chapter 45 Cork and Articles of Cork

45.01 A change to heading 45.01 from any other heading.

45.02 A change to heading 45.02 from any other heading except from 45.01.

45.03 A change to heading 45.03 from any other heading except from 45.02.

- 45.04 A change to heading 45.04 from any other heading.
- Chapter 46 Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork**
- 46.01 – 46.02 A change to heading 46.01 through 46.02 from any other heading.

Section X – Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof

- Chapter 47 Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard**
- 47.01 – 47.07 A change to heading 47.01 through 47.07 from any other heading.
- Chapter 48 Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard**
- 48.01 – 48.10 A change to heading 48.01 through 48.10 from any other heading.
- 4811.10 A. A change to floor coverings on a base of paper or of paperboard of subheading 4811.10 from any other good of subheading 4811.10 or from any other heading
- B. A change to any other good of subheading 4811.10 from floor coverings on a base of paper or of paperboard of subheading 4811.10 or from any other heading
- 4811.41 – 4811.49 A change to subheading 4811.41 through 4811.49 from other heading.
- 4811.51 A. A change to floor coverings on a base of paper or of paperboard of subheading 4811.51 from any other good of subheading 4811.51 or from any other heading
- B. A change to any other good of subheading 4811.51 from floor coverings on a base of paper or of paperboard of subheading 4811.51 or from any other heading
- 4811.59 A. A change to floor coverings on a base of paper or of paperboard of subheading 4811.59 from any other good of subheading 4811.59 or from any other heading
- B. A change to any other good of subheading 4811.59 from floor coverings on a base of paper or of paperboard of subheading 4811.59 or from any other heading
- 4811.60 A. A change to floor coverings on a base of paper or of paperboard of subheading 4811.60 from any other good of subheading 4811.60 or from any other heading
- B. A change to any other good of subheading 4811.60 from floor coverings on a base of paper or of paperboard of subheading 4811.60 or from any other heading
- 4811.90 A. A change to floor coverings on a base of paper or of paperboard of subheading 4811.90 from any other good of subheading 4811.90 or from any other heading
- B. A change to any other good of subheading 4811.90 from floor coverings on a base of paper or of paperboard of subheading 4811.90 or from any other heading
- 48.12 – 48.14 A change to heading 48.12 through 48.14 from any other heading.
- 48.16 A change to heading 48.16 from any other heading except from 48.09.
- 4817.10 – 4823.70 A change to subheading 4817.10 through 4823.70 from any other heading.

4823.90	A. A change to floor covering on a base of paper or of paperboard of subheading 4823.90 from any other good of subheading 4823.90 or from any other heading
	B. A change to any other good of subheading 4823.90 from floor covering on a base of paper or of paperboard of subheading 4823.90 or from any other heading
Chapter 49	Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans
49.01 – 49.11	A change to heading 49.01 through 49.11 from any other heading.

Section XI – Textiles and Textile Articles

Chapter 50	Silk
50.01 – 50.03	A change to heading 50.01 through 50.03 from any other chapter.
50.04 – 50.05	A change to heading 50.04 through 50.05 from any other heading except from 50.06.
50.06	A change to heading 50.06 from any other heading except from 50.04 through 50.05.
50.07	A change to heading 50.07 from any other heading.
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 – 51.08	A change to heading 51.06 through 51.08 from any other heading except from 51.09.
51.09	A change to heading 51.09 from any other heading except from 51.06 through 51.08.
51.10 – 51.13	A change to heading 51.10 through 51.13 from any other heading.
Chapter 52	Cotton
52.01 – 52.07	A change to heading 52.01 through 52.07 from any other chapter.
52.08 – 52.12	A change to heading 52.08 through 52.12 from any other heading.
Chapter 53	Other Vegetable Textile Fibres; 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 – 53.11	A change to heading 53.06 through 53.11 from any other heading.
Chapter 54	Man-Made Filaments; Strip and the like of man-made textile materials
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 other heading.
Chapter 55	Man-Made Staple Fibres
55.01 – 55.16	A change to heading 55.01 through 55.16 from any other heading.
Chapter 56	Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof

56.01 – 56.09	A change to heading 56.01 through 56.09 from any other heading.
Chapter 57	Carpets and Other Textile Floor Coverings
57.01 – 57.05	A change to heading 57.01 through 57.05 from any other heading.
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 heading.
Chapter 59	Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable For Industrial Use
59.01 – 59.11	A change to heading 59.01 through 59.11 from any other heading.
Chapter 60	Knitted or Crocheted Fabrics
60.01	A change to heading 60.01 from any other heading.
60.02	A change to heading 60.02 from any other heading except from 60.04.
60.03	A change to heading 60.03 from any other heading except from 60.05 through 60.06.
60.04 – 60.06	A change to heading 60.04 through 60.06 from any other heading.
Chapter 61	Articles of Apparel and Clothing Accessories, Knitted or Crocheted
61.01 – 61.14	A change to heading 61.01 through 61.14 from any other chapter provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
61.15 – 61.17	A change to heading 61.15 through 61.17 from any other chapter except from chapter 60 provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
Chapter 62	Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted
62.01 – 62.12	A change to heading 62.01 through 62.12 from any other chapter provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.
62.13 – 62.17	A change to heading 62.13 through 62.17 from any other chapter except from 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, 58.01 through 58.02, 59.03, 59.06 through 59.07, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.
Chapter 63	Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags
63.01 – 63.02	A change to heading 63.01 through 63.02 from any other chapter except from 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, 58.01 through 58.02, 59.03, 59.06 through 59.07, Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
63.03 – 63.04	A change to heading 63.03 through 63.04 from any other chapter provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

- 63.05 A change to heading 63.05 from any other chapter except from 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, 58.01 through 58.02, 59.03, 59.06 through 59.07, Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 63.06 A change to heading 63.06 from any other chapter provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6307.10 A change to subheading 6307.10 from any other chapter except from 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, 58.01 through 58.02, 59.03, 59.06 through 59.07, Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6307.20 A change to subheading 6307.20 from any other chapter provided that the good is both cut(or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6307.90 A change to subheading 6307.90 from any other chapter except from 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, 58.01 through 58.02, 59.03, 59.06 through 59.07, Chapter 60, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 63.08 A change to heading 63.08 from any other chapter provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 63.09 A change to heading 63.09 from any other chapter except from Chapters 61 through 62.
- 63.10 A change to heading 63.10 from any other chapter.

Section XII – Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking–Sticks, Seat–Sticks, Whips, Riding–Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair

- Chapter 64 Footwear, Gaiters and the Like; Parts of Such Articles**
- 64.01 – 64.06 A change to heading 64.01 through 64.06 from any other heading.
- Chapter 65 Headgear and Parts Thereof**
- 65.01 – 65.02 A change to heading 65.01 through 65.02 from any other heading.
- 65.04 A change to heading 65.04 from any other heading except from 65.02.
- 65.05 A change to heading 65.05 from any other heading.
- 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**

66.01 – 66.02	A change to heading 66.01 through 66.02 from any other heading except from 66.03.
66.03	A change to heading 66.03 from any other heading.
Chapter 67	Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair
67.01 – 67.04	A change to heading 67.01 through 67.04 from any other heading.

Section XIII – Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware

Chapter 68	Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials
68.01 – 68.15	A change to heading 68.01 through 68.15 from any other heading.
Chapter 69	Ceramic Products
69.01 – 69.14	A change to heading 69.01 through 69.14 from any other chapter.
Chapter 70	Glass and Glassware
70.01 – 70.05	A change to heading 70.01 through 70.05 from any other heading.
70.06	A change to heading 70.06 from any other heading except from 70.03 through 70.05.
70.07 – 70.09	A change to heading 70.07 through 70.09 from any other heading except from 70.03 through 70.06.
70.10–70.19	A change to heading 70.10 through 70.19 from any other heading.
70.20	A. A change to glass inner for vacuum flasks or for other vacuum vessels of heading 70.20 from any other good of heading 70.20 or from any other heading B. A change to any other good of heading 70.20 from glass inner for vacuum flasks or for other vacuum vessels of heading 70.20 or from any other heading

Section XIV – Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin

Chapter 71	Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin
71.01 – 71.12	A change to heading 71.01 through 71.12 from any other chapter.
71.13 – 71.18	A change to heading 71.13 through 71.18 from any other heading.
Chapter 72	Iron and Steel
72.01 – 72.29	A change to heading 72.01 through 72.29 from any other heading.
Chapter 73	Articles of Iron or Steel
73.01 – 73.15	A change to heading 73.01 through 73.15 from any other heading.

73.16	A change to heading 73.16 from any other heading except from 73.12 or 73.15.
73.17 – 73.26	A change to heading 73.17 through 73.26 from any other heading.
Chapter 74	Copper and Articles Thereof
74.01 – 74.07	A change to heading 74.01 through 74.07 from any other heading.
74.08 – 74.09	A change to heading 74.08 through 74.09 from any other heading except from 74.07 or a change to heading 74.08 through 74.09 from any other heading provided it has a regional value content of not less than 50%.
74.10	A change to heading 74.10 from any other heading except from 74.09.
74.11 – 74.15	A change to heading 74.11 through 74.15 from any other heading
7418.10 – 7418.20	A change to subheading 7418.10 through 7418.20 from any other heading.
7419.10 – 7419.91	A change to subheading 7419.10 through 7419.91 from any other heading
7419.99	A. A change to cloth, grill, netting or expanded metal of subheading 7419.99 from any other good of subheading 7419.99 or from any other heading B. A change to springs of subheading 7419.99 from any other good of subheading 7419.99 or from any other heading C. A change to any other good of subheading 7419.99 from cloth, grill, netting, expanded metal or springs of subheading 7419.99 or from any other heading
Chapter 75	Nickel and Articles Thereof
75.01 – 75.08	A change to heading 75.01 through 75.08 from any other heading.
Chapter 76	Aluminium and Articles Thereof
76.01 – 76.16	A change to heading 76.01 through 76.16 from any other heading.
Chapter 78	Lead and Articles Thereof
78.01 – 78.04	A change to heading 78.01 through 78.04 from any other heading.
78.06	A. A change to bars, rods, profiles or wire of heading 78.06 from any other good of heading 78.06 or from any other heading B. A change to tubes and pipes or tubes and pipes fittings of heading 78.06 from any other good of heading 78.06 or from any other heading C. A change to any other good of heading 78.06 from bars, rods, profiles, wire, tubes and pipes or tubes and pipe fittings of heading 78.06 or from any other heading
Chapter 79	Zinc and Articles Thereof
79.01 – 79.05	A change to heading 79.01 through 79.05 from any other heading.
79.07	A. A change to tubes, pipes or tube or pipe fittings of heading 79.07 from any other good of heading 79.07 or from any other heading B. A change to any other good of heading 79.07 from tubes, pipes or tube or pipe fittings of heading 79.07 or from any other heading

Chapter 80	Tin and Articles Thereof
80.01 – 80.03	A change to heading 80.01 through 80.03 from any other heading.
80.07	A. A change to tin plates, sheets or strip, of a thickness exceeding 0.2mm, of heading 80.07 from any other good of heading 80.07 or from any other heading B. A change to tin foil, of a thickness not exceeding 0.2mm, tin powders or flakes of heading 80.07 from any other good of heading 80.07 or from any other heading C. A change to tin tubes, pipes or tube or pipe fittings of heading 80.07 from any other good of heading 80.07 or from any other heading D. A change to any other good of heading 80.07 from tin plates, sheets, strip or tin foil, of a thickness exceeding 0.2mm or tin foil, of a thickness not exceeding 0.2 mm, tin powders or flake or tin tubes, pipes or tube or pipe fittings of heading 80.07 or from any other heading
Chapter 81	Other Base Metals; Cermets; Articles Thereof
81.01 – 81.13	A change to heading 81.01 through 81.13 from any other heading.
Chapter 82	Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal
82.01 – 82.15	A change to heading 82.01 through 82.15 from any other chapter.
Chapter 83	Miscellaneous Articles of Base Metal
83.01 – 83.11	A change to heading 83.01 through 83.11 from any other heading.

Section XVI – Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles

Chapter 84	Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof
8401.10 – 8401.30	Production in which the regional value content is not less than 50%.
8401.40	A change to subheading 8401.40 from any other heading.
84.02 – 84.03	A change to heading 84.02 through 84.03 from any other heading or a change to heading 84.02 through 84.03 from any other subheading provided it has a regional value content of not less than 45%.
8404.10 – 8404.20	A change to subheading 8404.10 through 8404.20 from any other heading or a change to subheading 8404.10 through 8404.20 from any other subheading provided it has a regional value content of not less than 50%.
8404.90	A change to subheading 8404.90 from any other heading.
8405.10	A change to subheading 8405.10 from any other heading or a change to subheading 8405.10 from any other subheading provided it has a regional value content of not less than 50%.
8405.90	A change to subheading 8405.90 from any other heading.

8406.10 – 8406.82	A change to subheading 8406.10 through 8406.82 from any other subheading provided it has a regional value content of not less than 50%.
8406.90	A change to subheading 8406.90 from any other heading.
8407.10 – 8407.21	Production in which the regional value content is not less than 50%.
8407.29 – 8407.90	A change to subheading 8407.29 through 8407.90 from any other heading provided it has a regional value content of not less than 50%.
84.08	A change to heading 84.08 from any other heading provided it has a regional value content of not less than 50%.
8409.10	A change to subheading 8409.10 from any other heading.
8409.91 – 8409.99	A change to subheading 8409.91 through 8409.99 from any other heading provided it has a regional value content of not less than 50%.
8410.11	A change to subheading 8410.11 from any other heading or a change to subheading 8410.11 from any other subheading provided it has a regional value content of not less than 45%.
8410.12 – 8410.13	A change to subheading 8410.12 through 8410.13 from any other subheading.
8410.90	A change to subheading 8410.90 from any other heading.
8411.11 – 8411.82	A change to subheading 8411.11 through 8411.82 from any other heading or a change to subheading 8411.11 through 8411.82 from any other subheading provided it has a regional value content of not less than 50%.
8411.91 – 8411.99	A change to subheading 8411.91 through 8411.99 from any other heading provided it has a regional value content of not less than 50%.
8412.10 – 8412.80	A change to subheading 8412.10 through 8412.80 from any other heading or a change to subheading 8412.10 through 8412.80 from any other subheading provided it has a regional value content of not less than 50%.
8412.90	A change to subheading 8412.90 from any other heading.
8413.11 – 8413.82	A change to subheading 8413.11 through 8413.82 from any other heading or a change to subheading 8413.11 through 8413.82 from any other subheading provided it has a regional value content of not less than 50%.
8413.91 – 8413.92	A change to subheading 8413.91 through 8413.92 from any other heading.
8414.10 – 8414.80	A change to subheading 8414.10 through 8414.80 from any other heading or a change to subheading 8414.10 through 8414.80 from any other subheading provided it has a regional value content of not less than 50%.
8414.90	A change to subheading 8414.90 from any other heading.
8415.10 – 8415.83	A change to subheading 8415.10 through 8415.83 from any other heading or a change to subheading 8415.10 through 8415.83 from any other subheading provided it has a regional value content of not less than 50%.
8415.90	A change to subheading 8415.90 from any other heading.
8416.10 – 8416.30	A change to subheading 8416.10 through 8416.30 from any other heading or a change to subheading 8416.10 through 8416.30 from any other subheading provided it has a regional value content of not less than 45%.

8416.90	A change to subheading 8416.90 from any other heading.
8417.10 – 8417.80	A change to subheading 8417.10 through 8417.80 from any other heading or a change to subheading 8417.10 through 8417.80 from any other subheading provided it has a regional value content of not less than 45%.
8417.90	A change to subheading 8417.90 from any other heading.
8418.10 – 8418.69	A change to subheading 8418.10 through 8418.69 from any other heading or a change to subheading 8418.10 through 8418.69 from any other subheading provided it has a regional value content of not less than 50%.
8418.91 – 8418.99	A change to subheading 8418.91 through 8418.99 from any other heading.
8419.11 – 8419.89	A change to subheading 8419.11 through 8419.89 from any other heading or a change to subheading 8419.11 through 8419.89 from any other subheading provided it has a regional value content of not less than 50%.
8419.90	A change to subheading 8419.90 from any other heading.
8420.10	A change to subheading 8420.10 from any other heading or a change to subheading 8420.10 from any other subheading provided it has a regional value content of not less than 45%.
8420.91 – 8420.99	A change to subheading 8420.91 through 8420.99 from any other heading.
8421.11 – 8421.39	A change to subheading 8421.11 through 8421.39 from any other heading or a change to subheading 8421.11 through 8421.39 from any other subheading provided it has a regional value content of not less than 50%.
8421.91 – 8421.99	A change to subheading 8421.91 through 8421.99 from any other heading.
8422.11 – 8422.40	A change to subheading 8422.11 through 8422.40 from any other heading or a change to subheading 8422.11 through 8422.40 from any other subheading provided it has a regional value content of not less than 50%.
8422.90	A change to subheading 8422.90 from any other heading.
8423.10 – 8423.89	A change to subheading 8423.10 through 8423.89 from any other heading or a change to subheading 8423.10 through 8423.89 from any other subheading provided it has a regional value content of not less than 50%.
8423.90	A change to subheading 8423.90 from any other heading.
8424.10 – 8424.89	A change to subheading 8424.10 through 8424.89 from any other heading or a change to subheading 8424.10 through 8424.89 from any other subheading provided it has a regional value content of not less than 50%.
8424.90	A change to subheading 8424.90 from any other heading.
84.25 – 84.26	Production in which the regional value content is not less than 50%.
84.27	A change to heading 84.27 from any other heading except from heading 84.31 or a change to heading 84.27 from any other heading provided it has a regional value content of not less than 50%.
84.28 – 84.31	A change to heading 84.28 through 84.31 from any other heading.
8432.10 – 8432.80	A change to subheading 8432.10 through 8432.80 from any other subheading.

8432.90	A change to subheading 8432.90 from any other heading.
8433.11 – 8433.60	A change to subheading 8433.11 through 8433.60 from any other subheading.
8433.90	A change to subheading 8433.90 from any other heading.
8434.10 – 8434.20	A change to subheading 8434.10 through 8434.20 from any other subheading.
8434.90	A change to subheading 8434.90 from any other heading.
8435.10	A change to subheading 8435.10 from any other heading or a change to subheading 8435.10 from any other subheading provided it has a regional value content of not less than 45%.
8435.90	A change to subheading 8435.90 from any other heading.
8436.10 – 8436.80	A change to subheading 8436.10 through 8436.80 from any other heading or a change to subheading 8436.10 through 8436.80 from any other subheading provided it has a regional value content of not less than 45%.
8436.91 – 8436.99	A change to subheading 8436.91 through 8436.99 from any other heading.
8437.10 – 8437.80	A change to subheading 8437.10 through 8437.80 from any other heading or a change to subheading 8437.10 through 8437.80 from any other subheading provided it has a regional value content of not less than 45%.
8437.90	A change to subheading 8437.90 from any other heading.
8438.10 – 8438.80	A change to subheading 8438.10 through 8438.80 from any other heading or a change to subheading 8438.10 through 8438.80 from any other subheading provided it has a regional value content of not less than 50%.
8438.90	A change to subheading 8438.90 from any other heading.
8439.10 – 8439.30	A change to subheading 8439.10 through 8439.30 from any other heading or a change to subheading 8439.10 through 8439.30 from any other subheading provided it has a regional value content of not less than 50%.
8439.91 – 8439.99	A change to subheading 8439.91 through 8439.99 from any other heading.
8440.10	A change to subheading 8440.10 from any other heading or a change to subheading 8440.10 from any other subheading provided it has a regional value content of not less than 50%.
8440.90	A change to subheading 8440.90 from any other heading.
8441.10 – 8441.80	A change to subheading 8441.10 through 8441.80 from any other heading or a change to subheading 8441.10 through 8441.80 from any other subheading provided it has a regional value content of not less than 50%.
8441.90	A change to subheading 8441.90 from any other heading.
8442.30	A change to subheading 8442.30 from any other heading; or a change to 8442.30 from any other good of subheading 8442.30 or from any other subheading provided it has a regional value content of not less than 50%.
8442.40 – 8442.50	A change to subheading 8442.40 through 8442.50 from any other heading.

- 8443.11 – 8443.19 A change to subheading 8443.11 through 8443.19 from any other heading or a change to subheading 8443.11 through 8443.19 from any other subheading provided it has a regional value content of not less than 50%.
- 8443.31 A. A change to ink–jet printing machines of subheading 8443.31 from any other good of subheading 8443.31 or from any other heading; or a change to ink–jet printing machines of subheading 8443.31 from any other good of subheading 8443.31 or from any other subheading provided it has a regional value content of not less than 50%
- B. A change to printers of subheading 8443.31 from any other good of subheading 8443.31 or from any other subheading
- C. A change to facsimile machines of subheading 8443.31 from any other good of subheading 8443.31 or from any other subheading
- D. A change to direct process electrostatic photocopying apparatus of subheading 8443.31 from any other good of subheading 8443.31 or from any other heading; or a change to direct process electrostatic photocopying apparatus of subheading 8443.31 from any other subheading provided it has a regional value content of not less than 50%
- E. A change to indirect process electrostatic photocopying apparatus of subheading 8443.31 from any other good of subheading 8443.31 or from any other heading; or a change to indirect process electrostatic photocopying apparatus of subheading 8443.31 from any other subheading provided it has a regional value content of not less than 50%
- 8443.32 A. A change to ink–jet printing machines of subheading 8443.32 from any other good of subheading 8443.32 or from any other heading; or a change to ink–jet printing machines of subheading 8443.32 from any other subheading provided it has a regional value content of not less than 50%
- B. A change to printers of subheading 8443.32 from any other good of subheading 8443.32 or from any other subheading
- C. A change to facsimile machines of subheading 8443.32 from any other good of subheading 8443.32 or from any other subheading
- D. A change to teleprinters of subheading 8443.32 from any other good of subheading 8443.32 or from any other subheading
- E. A change to direct process electrostatic photocopying apparatus of subheading 8443.32 from any other good of subheading 8443.32 or from any other heading; or a change to direct process electrostatic photocopying apparatus of subheading 8443.32 from any other subheading provided it has a regional value content of not less than 50%
- F. A change to indirect process electrostatic photocopying apparatus of subheading 8443.32 from any other good of subheading 8443.32 or from any other heading; or a change to indirect process electrostatic photocopying apparatus of subheading 8443.32 from any other subheading provided it has a regional value content of not less than 50%
- 8443.39 A. A change to ink–jet printing machines of subheading 8443.39 from any other good of subheading 8443.39 or from any other heading; or a change to ink–jet printing machines of subheading 8443.39 from any other subheading provided it has a regional value content of not less than 50%
- B. A change to direct process electrostatic photocopying apparatus of subheading 8443.39 from any other good of subheading 8443.39 or from any other heading; or a

change to direct process electrostatic photocopying apparatus of subheading 8443.39 from any other subheading provided it has a regional value content of not less than 50%

C. A change to indirect process electrostatic photocopying apparatus of subheading 8443.39 from any other good of subheading 8443.39 or from any other heading; or a change to indirect process electrostatic photocopying apparatus of subheading 8443.39 from any other subheading provided it has a regional value content of not less than 50%

D. A change to photocopying apparatus incorporating an optical system of subheading 8443.39 from any other good of subheading 8443.39 or from any other heading; or a change to photocopying apparatus incorporating an optical system of subheading 8443.39 from any other subheading provided it has a regional value content of not less than 50%

E. A change to contact type photocopying apparatus of subheading 8443.39 from any other good of subheading 8443.39 or from any other heading; or a change to contact type photocopying apparatus of subheading 8443.39 from any other subheading provided it has a regional value content of not less than 50%

F. A change to thermo-copying apparatus of subheading 8443.39 from any other good of subheading 8443.39 or from any other heading; or a change to thermo-copying apparatus of subheading 8443.39 from any other subheading provided it has a regional value content of not less than 50%

G. A change to any other good of subheading 8443.39 from any other heading provided it has a regional value content of not less than 50%

8443.91

A. A change to parts or accessories of machines for uses ancillary to printing of subheading 8443.91 from any other heading; or change to parts or accessories of machines for uses ancillary to printing of subheading 8443.91 from any other good of subheading 8443.91 or from any other subheading provided it has a regional value content of not less than 50%

B. A change to any other good of subheading 8443.91 from any other heading

8443.99

A. A change to parts or accessories of machines for uses ancillary to printing of subheading 8443.99 from any other good of subheading 8443.99 or from any other heading; or change to parts or accessories of machines for uses ancillary to printing of subheading 8443.99 from any other subheading provided it has a regional value content of not less than 50%

B. A change to parts or accessories of printing machines of subheading 8443.99 from any other good of subheading 8443.99 or from any other heading

C. A change to parts or accessories of printers of subheading 8443.99 from any other good of subheading 8443.99 or from any other heading provided it has a regional value content of not less than 50%

D. A change to parts or accessories of facsimile machines or teleprinters of subheading 8443.99 from any other good of subheading 8443.99 or from any other subheading

E. A change to automatic document feeders, paper feeders, sorters or other parts of photocopying apparatus of subheading 8443.99 from any other good of subheading 8443.99 or from any other subheading

	F. A change to other parts or accessories of subheading 8443.99 from any other good of subheading 8443.99 or from any other heading, provided it has a regional value content of not less than 50%
84.44 – 84.47	A change to heading 84.44 through 84.47 from any other heading provided it has a regional value content of not less than 45%.
8448.11 – 8448.19	A change to subheading 8448.11 through 8448.19 from any other heading or a change to subheading 8448.11 through 8448.19 from any other subheading provided it has a regional value content of not less than 45%.
8448.20 – 8448.59	A change to subheading 8448.20 through 8448.59 from any other heading.
84.49	A change to heading 84.49 from any other heading.
8450.11 – 8450.20	A change to subheading 8450.11 through 8450.20 from any other heading or a change to subheading 8450.11 through 8450.20 from any other subheading provided it has a regional value content of not less than 50%.
8450.90	A change to subheading 8450.90 from any other heading.
8451.10 – 8451.80	A change to subheading 8451.10 through 8451.80 from any other heading or a change to subheading 8451.10 through 8451.80 from any other subheading provided it has a regional value content of not less than 50%.
8451.90	A change to subheading 8451.90 from any other heading.
8452.10 – 8452.30	A change to subheading 8452.10 through 8452.30 from any other heading or a change to subheading 8452.10 through 8452.30 from any other subheading provided it has a regional value content of not less than 50%.
8452.90	A change to subheading 8452.90 from any other heading.
8453.10 – 8453.80	A change to subheading 8453.10 through 8453.80 from any other heading or a change to subheading 8453.10 through 8453.80 from any other subheading provided it has a regional value content of not less than 45%.
8453.90	A change to subheading 8453.90 from any other heading.
8454.10 – 8454.30	A change to subheading 8454.10 through 8454.30 from any other heading or a change to subheading 8454.10 through 8454.30 from any other subheading provided it has a regional value content of not less than 45%.
8454.90	A change to subheading 8454.90 from any other heading.
8455.10 – 8455.30	A change to subheading 8455.10 through 8455.30 from any other heading or a change to subheading 8455.10 through 8455.30 from any other subheading provided it has a regional value content of not less than 45%.
8455.90	A change to subheading 8455.90 from any other heading.
8456.10 – 8456.30	A change to subheading 8456.10 through 8456.30 from any other heading provided it has a regional value content of not less than 50%.
8456.90	A change to subheading 8456.90 from any other heading provided it has a regional value content of not less than 45%.
84.57 – 84.63	A change to heading 84.57 through 84.63 from any other heading provided it has a regional value content of not less than 50%.

84.64	A change to heading 84.64 from any other heading except from 8466.91 or a change to heading 84.64 from any other heading provided it has a regional value content of not less than 50%.
84.65	A change to heading 84.65 from any other heading except from 8466.92 or a change to heading 84.65 from any other heading provided it has a regional value content of not less than 50%.
84.66	A change to heading 84.66 from any other heading.
8467.11 – 8467.89	A change to subheading 8467.11 through 8467.89 from any other heading or a change to subheading 8467.11 through 8467.89 from any other subheading provided it has a regional value content of not less than 50%.
8467.91 – 8467.99	A change to subheading 8467.91 through 8467.99 from any other heading.
8468.10 – 8468.80	A change to subheading 8468.10 through 8468.80 from any other heading or a change to subheading 8468.10 through 8468.80 from any other subheading provided it has a regional value content of not less than 45%.
8468.90	A change to subheading 8468.90 from any other heading.
84.69	A change to heading 84.69 from any other heading except from 84.73 or a change to heading 84.69 from any other heading provided it has a regional value content of not less than 45%.
8470.10 – 8470.50	A change to subheading 8470.10 through 8470.50 from any other subheading.
8470.90	A. A change to accounting machines of subheading 8470.90 from any other good of subheading 8470.90 or from any other subheading B. A change to any other good of subheading 8470.90 from accounting machines of subheading 8470.90 or from any other subheading
8471.30	A. A change to analogue or hybrid automatic data processing machines of subheading 8471.30 from any other good of subheading 8471.30 or from any other subheading B. A change to any other good of subheading 8471.30 from analogue or hybrid automatic data processing machines of subheading 8471.30 or from any other subheading
8471.41	A. A change to analogue or hybrid automatic data processing machines of subheading 8471.41 from any other good of subheading 8471.41 or from any other subheading B. A change to any other good of subheading 8471.41 from analogue or hybrid automatic data processing machines of subheading 8471.41 or from any other subheading
8471.49	A. A change to analogue or hybrid automatic data processing machines of subheading 8471.49 from any other good of subheading 8471.49 or from any other subheading B. A change to any other good of subheading 8471.49 from analogue or hybrid automatic data processing machines of subheading 8471.49 or from any other subheading
8471.50	A. A change to analogue or hybrid automatic data processing machines of subheading 8471.50 from any other good of subheading 8471.50 or from any other subheading B. A change to any other good of subheading 8471.50 from analogue or hybrid automatic data processing machines of subheading 8471.50 or any other subheading

8471.60 – 8471.90	A change to subheading 8471.60 through 8471.90 from any other subheading.
84.72 – 84.73	A change to heading 84.72 through 84.73 from any other heading provided it has a regional value content of not less than 50%.
8474.10 – 8474.80	A change to subheading 8474.10 through 8474.80 from any other subheading.
8474.90	A change to subheading 8474.90 from any other heading.
8475.10 – 8475.29	A change to subheading 8475.10 through 8475.29 from any other heading or a change to subheading 8475.10 through 8475.29 from any other subheading provided it has a regional value content of not less than 50%.
8475.90	A change to subheading 8475.90 from any other heading.
8476.21 – 8476.89	A change to subheading 8476.21 through 8476.89 from any other heading or a change to subheading 8476.21 through 8476.89 from any other subheading provided it has a regional value content of not less than 50%.
8476.90	A change to subheading 8476.90 from any other heading.
8477.10 – 8477.80	A change to subheading 8477.10 through 8477.80 from any other heading or a change to subheading 8477.10 through 8477.80 from any other subheading provided it has a regional value content of not less than 50%.
8477.90	A change to subheading 8477.90 from any other heading.
8478.10	A change to subheading 8478.10 from any other heading or a change to subheading 8478.10 from any other subheading provided it has a regional value content of not less than 45%.
8478.90	A change to subheading 8478.90 from any other heading.
8479.10	A change to subheading 8479.10 from any other heading or a change to subheading 8479.10 from any other subheading provided it has a regional value content of not less than 45%.
8479.20 – 8479.60	A change to subheading 8479.20 through 8479.60 from any other heading or a change to subheading 8479.20 through 8479.60 from any other subheading provided it has a regional value content of not less than 50%.
8479.71– 8479.79	A change to subheading 8479.71 through 8479.79 from any other subheading except from subheading 8479.89 provided it has a regional value content of not less than 50%.
8479.81 – 8479.82	A change to subheading 8479.81 through 8479.82 from any other heading or a change to subheading 8479.81 through 8479.82 from any other subheading provided it has a regional value content of not less than 50%.
8479.89	A change to subheading 8479.89 from any other subheading provided it has a regional value content of not less than 50%.
8479.90	A change to subheading 8479.90 from any other heading provided it has a regional value content of not less than 50%.
84.80	A change to heading 84.80 from any other heading.
8481.10	A change to subheading 8481.10 from any other heading or a change to subheading 8481.10 from any other subheading provided it has a regional value content of not less than 50%.

8481.20	A change to subheading 8481.20 from any other heading or a change to subheading 8481.20 from any other subheading provided it has a regional value content of not less than 45%.
8481.30 – 8481.80	A change to subheading 8481.30 through 8481.80 from any other heading or a change to subheading 8481.30 through 8481.80 from any other subheading provided it has a regional value content of not less than 50%.
8481.90	A change to subheading 8481.90 from any other heading.
8482.10 – 8482.99	A change to subheading 8482.10 through 8482.99 from any other heading.
8483.10 – 8483.60	A change to subheading 8483.10 through 8483.60 from any other subheading provided it has a regional value content of not less than 50%.
8483.90	A change to subheading 8483.90 from any other heading provided it has a regional value content of not less than 45%.
84.84	A change to heading 84.84 from any other heading.
8486.10	A change to subheading 8486.10 from any other good of subheading 8486.10 or from any other heading; or a change to subheading 8486.10 from any other subheading provided it has a regional value content of not less than 45%.
8486.20	A change to subheading 8486.20 from any other good of subheading 8486.20 or from any other heading; or a change to subheading 8486.20 from any other subheading provided it has a regional value content of not less than 45%.
8486.30	A change to subheading 8486.30 from any other good of subheading 8486.30 or from any other heading; or a change to subheading 8486.30 from any other subheading provided it has a regional value content of not less than 45%.
8486.40	A change to subheading 8486.40 from any other good of subheading 8486.40 or from any other heading; or a change to subheading 8486.40 from any other subheading provided it has a regional value content of not less than 45%.
8486.90	A change to subheading 8486.90 from any other good of subheading 8486.90 or from any other heading.
8487.10	A change to subheading 8487.10 from any other heading.
8487.90	A change to subheading 8487.90 from any other heading provided it has a regional value content of not less than 50%.
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 – 8501.63	A change to subheading 8501.10 through 8501.63 from any other heading except from 85.03 or a change to subheading 8501.10 through 8501.63 from any other heading provided it has a regional value content of not less than 50%.
8501.64	A change to subheading 8501.64 from any other heading except from 85.03 or a change to subheading 8501.64 from any other heading provided it has a regional value content of not less than 45%.
85.02	A change to heading 85.02 from any other heading except from 85.03 or a change to heading 85.02 from any other heading provided it has a regional value content of not less than 50%.

85.03	A change to heading 85.03 from any other heading.
8504.10 – 8504.50	A change to subheading 8504.10 through 8504.50 from any other heading or a change to subheading 8504.10 through 8504.50 from any other subheading provided it has a regional value content of not less than 50%.
8504.90	A change to subheading 8504.90 from any other heading.
8505.11 – 8505.20	A change to subheading 8505.11 through 8505.20 from any other heading or a change to subheading 8505.11 through 8505.20 from any other subheading provided it has a regional value content of not less than 50%.
8505.90	A. A change to electro–magnetic lifting heads of subheading 8505.90 from any other heading; or a change to electro–magnetic lifting heads of subheading 8505.90 from any other good of subheading 8505.90 or from any other subheading provided it has a regional value content of not less than 50% B. A change to any other good of subheading 8505.90 from any other heading
8506.10	A change to subheading 8506.10 from any other heading.
8506.30 – 8506.80	A change to subheading 8506.30 through 8506.80 from any other heading or a change to subheading 8506.30 through 8506.80 from any other subheading provided it has a regional value content of not less than 50%.
8506.90	A change to subheading 8506.90 from any other heading or a regional value content of not less than 50%.
8507.10 – 8507.40	A change to subheading 8507.10 through 8507.40 from any other heading.
8507.50 – 8507.80	A change to subheading 8507.50 through 8507.80 from any other heading or a change to subheading 8507.50 through 8507.80 from any other subheading provided it has a regional value content of not less than 50%.
8507.90	A change to subheading 8507.90 from any other heading.
8508.11	A change to subheading 8508.11 from any other heading or a change to subheading 8508.11 from any other subheading provided it has a regional value content of not less than 50%.
8508.19	A. A change to electro–mechanical domestic vacuum cleaners of subheading 8508.19 from any other good of subheading 8508.19 or from any other heading; or a change to electro–mechanical domestic vacuum cleaners of subheading 8508.19 from any other subheading provided it has a regional value content of not less than 50% B. A change to any other good of subheading 8508.19 from electro–mechanical domestic vacuum cleaners of subheading 8508.19 or from any other subheading provided it has a regional value content of not less than 50%.
8508.60	A change to subheading 8508.60 from any other subheading provided it has a regional value content of not less than 50%.
8508.70	A. A change to parts of electro–mechanical domestic vacuum cleaners of subheading 8508.70 from any other good of subheading 8508.70 or from any other heading

	B. A change to any other good of subheading 8508.70 from parts of electro-mechanical domestic vacuum cleaners of subheading 8508.70 or from any other heading provided it has a regional value content of not less than 50%
8509.40	A change to subheading 8509.40 from any other heading; or a change to subheading 8509.40 from any other subheading provided it has a regional value content of not less than 50%.
8509.80	A. A change to floor polishers of subheading 8509.80 from any other heading; or a change to floor polishers of subheading 8509.80 from any other good of subheading 8509.80 or from any other subheading provided it has a regional value content of not less than 50%. B. A change to kitchen waste disposers of subheading 8509.80 from any other heading; or a change to kitchen waste disposers of subheading 8509.80 from any other good of subheading 8509.80 or from any other subheading provided it has a regional value content of not less than 50%. C. A change to any other good of subheading 8509.80 from any other heading; or a change to any other good of subheading 8509.80 from floor polisher or kitchen waste disposers of subheading 8509.80 or from any other subheading provided it has a regional value content of not less than 50%.
8509.90	A change to subheading 8509.90 from any other heading.
8510.10 – 8510.30	A change to subheading 8510.10 through 8510.30 from any other heading or a change to subheading 8510.10 through 8510.30 from any other subheading provided it has a regional value content of not less than 50%.
8510.90	A change to subheading 8510.90 from any other heading.
8511.10 – 8511.50	A change to subheading 8511.10 through 8511.50 from any other subheading provided it has a regional value content of not less than 50%.
8511.80	A change to subheading 8511.80 from any other heading.
8511.90	A change to subheading 8511.90 from any other heading provided it has a regional value content of not less than 50%.
8512.10 – 8512.40	A change to subheading 8512.10 through 8512.40 from any other subheading provided it has a regional value content of not less than 50%.
8512.90	A change to subheading 8512.90 from any other heading provided it has a regional value content of not less than 50%.
8513.10	A change to subheading 8513.10 from any other heading or a change to subheading 8513.10 from any other subheading provided it has a regional value content of not less than 50%.
8513.90	A change to subheading 8513.90 from any other heading.
8514.10 – 8514.30	A change to subheading 8514.10 through 8514.30 from any other heading or a change to subheading 8514.10 through 8514.30 from any other subheading provided it has a regional value content of not less than 45%.

8514.40	A change to subheading 8514.40 from any other heading or a change to subheading 8514.40 from any other subheading provided it has a regional value content of not less than 50%.
8514.90	A change to subheading 8514.90 from any other heading.
8515.11 – 8515.80	A change to subheading 8515.11 through 8515.80 from any other heading or a change to subheading 8515.11 through 8515.80 from any other subheading provided it has a regional value content of not less than 50%.
8515.90	A change to subheading 8515.90 from any other heading or a change to subheading 8515.90 from any other subheading provided it has a regional value content of not less than 50%.
8516.10 – 8516.29	A change to subheading 8516.10 through 8516.29 from any other heading or a change to subheading 8516.10 through 8516.29 from any other subheading provided it has a regional value content of not less than 50%.
8516.31 – 8516.79	A change to subheading 8516.31 through 8516.79 from any other heading or a change to subheading 8516.31 through 8516.79 from any other subheading except from 8516.80 provided it has a regional value content of not less than 50%.
8516.80	A change to subheading 8516.80 from any other heading or a change to subheading 8516.80 from any other subheading provided it has a regional value content of not less than 50%.
8516.90	A change to subheading 8516.90 from any other heading.
8517.11	A change to subheading 8517.11 from any other heading.
8517.12	A change to subheading 8517.12 from any other heading provided it has a regional value content of not less than 50%.
8517.18	A change to subheading 8517.18 from any other subheading.
8517.61–8517.70	A change to subheading 8517.61 through 8517.70 from any other subheading.
8518.10 – 8518.50	A change to subheading 8518.10 through 8518.50 from any other heading or a change to subheading 8518.10 through 8518.50 from any other subheading provided it has a regional value content of not less than 50%.
8518.90	A change to subheading 8518.90 from any other heading.
8519.20 – 8519.50	A change to subheading 8519.20 through 8519.50 from any other heading provided it has a regional value content of not less than 50%.
8519.81	<p>A. A change to transcribing machines or other sound reproducing apparatus of subheading 8519.81 from any other good of subheading 8519.81 or from any other heading provided it has a regional value content of not less than 50%.</p> <p>B. A change to any other good of subheading 8519.81 from transcribing machines or other sound reproducing apparatus of subheading 8519.81 or from any other heading provided it has a regional value content of not less than 50%.</p>

- 8519.89 A. A change to other record-players, transcribing machines or other sound reproducing apparatus of subheading 8519.89 from any other good of subheading 8519.89 or from any other heading provided it has a regional value content of not less than 50%.
- B. A change to any other good of subheading 8519.89 from other record-players, transcribing machines or other sound reproducing apparatus of subheading 8519.89 or from any other heading provided it has a regional value content of not less than 50%.
- 85.21 A change to heading 85.21 from any other heading provided it has a regional value content of not less than 50%.
- 85.22 A change to heading 85.22 from any other heading.
- 8523.21 A. A change to prepared unrecorded cards incorporating a magnetic stripe of subheading 8523.21 from recorded cards incorporating a magnetic strips of subheading 8523.21 or from any other heading
- B. A change to recorded cards incorporating a magnetic stripe of subheading 8523.21 from prepared unrecorded cards incorporating a magnetic stripe of subheading 8523.21 or from any other heading
- 8523.29 A. A change to prepared unrecorded magnetic tapes or discs of subheading 8523.29 from recorded magnetic tapes or discs of subheading 8523.29 or from any other heading
- B. A change to recorded magnetic tapes or discs of subheading 8523.29 from prepared unrecorded magnetic tapes or discs of subheading 8523.29 or from any other heading
- 8523.41 A change to 8523.41 from subheading 8523.49 or a change to 8523.41 from any other heading.
- 8523.49 A change to 8523.49 from subheading 8523.41 or a change to 8523.49 from any other heading.
- 8523.51 A. A change to prepared unrecorded semiconductor media of subheading 8523.51 from recorded semiconductor media of subheading 8523.51 or from any other heading
- B. A change to recorded semiconductor media of subheading 8523.51 from prepared unrecorded semiconductor media of subheading 8523.51 or from any other subheading
- 8523.52 A. A change to cards incorporating an electronic integrated circuit of subheading 8523.52 from any other good of subheading 8523.52 or from any other subheading
- B. A change to parts of cards incorporating an electronic integrated circuit of subheading 8523.52 from any other good of subheading 8523.52 or from any other subheading
- C. A change to cards incorporating two or more electronic integrated circuit of subheading 8523.52 from any other good of subheading 8523.52 or from any other heading; or a change to cards incorporating two or more electronic integrated circuit

- of subheading 8523.52 from any other subheading provided it has a regional value content of not less than 50%
- D. A change to parts of cards incorporating two or more electronic integrated circuit of subheading 8523.52 from any other heading
- 8523.59 A. A change to prepared unrecorded semiconductor media of subheading 8523.59 from any other good of subheading 8523.59 or from any other heading
- B. A change to recorded semiconductor media of subheading 8523.59 from any other good of subheading 8523.59 or from any other heading
- C. A change to proximity cards and tags of subheading 8523.59 from any other good of subheading 8523.59 or from any other heading; or a change to proximity cards and tags of subheading 8523.59 from any other subheading provided it has a regional value content of not less than 50%
- 8523.80 A. A change to prepared unrecorded media of subheading 8523.80 from recorded media of subheading 8523.80 or from any other heading
- B. A change to recorded media of subheading 8523.80 from prepared unrecorded media of subheading 8523.80 or from any other heading
- 8525.50 – 8525.60 A change to subheading 8525.50 through 8525.60 from any other heading provided it has a regional value content of not less than 50%.
- 8525.80 A. A change to television cameras of subheading 8525.80 from any other heading provided it has a regional value content of not less than 50%
- B. A change to any other good of subheading 8525.80 from any other heading except from 85.29
- 85.26 A change to heading 85.26 from any other heading provided it has a regional value content of not less than 45%.
- 85.27 A change to heading 85.27 from any other heading provided it has a regional value content of not less than 55%.
- 8528.41 A change to subheading 8528.41 from any other subheading.
- 8528.49 A change to subheading 8528.49 from any other heading provided it has a regional value content of not less than 50%.
- 8528.51 A change to subheading 8528.51 from any other subheading.
- 8528.59 A change to subheading 8528.59 from any other heading provided it has a regional value content of not less than 50%.
- 8528.61 A change to subheading 8528.61 from any other subheading.
- 8528.69 – 8528.73 A change to heading 8528.69 through 8528.73 from any other heading provided it has a regional value content of not less than 50%.
- 8529.10 A change to subheading 8529.10 from any other heading.

8529.90	<p>A. A change to parts or accessories of units of automatic data processing machines of subheading 8529.90 from any other good of subheading 8529.90 or from any other heading provided it has a regional value content of not less than 50%</p> <p>B. A change to any other good of subheading 8529.90 from parts or accessories of units of automatic data processing machines of subheading 8529.90 or from any other heading provided it has a regional value content of not less than 50%</p>
8530.10 – 8530.80	A change to subheading 8530.10 through 8530.80 from any other heading or a change to subheading 8530.10 through 8530.80 from any other subheading provided it has a regional value content of not less than 50%.
8530.90	A change to subheading 8530.90 from any other heading.
8531.10 – 8531.80	A change to subheading 8531.10 through 8531.80 from any other heading or a change to subheading 8531.10 through 8531.80 from any other subheading provided it has a regional value content of not less than 50%.
8531.90	A change to subheading 8531.90 from any other heading.
8532.10 – 8532.30	A change to subheading 8532.10 through 8532.30 from any other subheading.
8532.90	A change to subheading 8532.90 from any other heading.
85.33	A change to heading 85.33 from any other subheading.
85.34	A change to heading 85.34 from any other heading.
85.35	A change to heading 85.35 from any other heading except from 85.38 or a change to heading 85.35 from any other heading provided that it has a regional value content of not less than 50%
8536.10 – 8536.69	A change to subheading 8536.10 through 8536.69 from any other heading except from 85.38 or a change to subheading 8536.10 through 8536.69 from any other heading provided that it has a regional value content of not less than 50%.
8536.70	<p>A. A change to plastic connectors of subheading 8536.70 from any other good of subheading 8536.70 or from any other heading</p> <p>B. A change to ceramic connectors of subheading 8536.70 from any other good of subheading 8536.70 or from any other heading</p> <p>C. A change to copper connectors of subheading 8536.70 from any other good of subheading 8536.70 or from any other heading</p>
8536.90	A change to subheading 8536.90 from any other heading except from 85.38 or a change to subheading 8536.90 from any other heading provided that it has a regional value content of not less than 50%.
85.37	A change to heading 85.37 from any other heading except from 85.38 or a change to heading 85.37 from any other heading provided that it has a regional value content of not less than 50%.
85.38	A change to heading 85.38 from any other heading.

8539.10 – 8539.49	A change to subheading 8539.10 through 8539.49 from any other heading or a change to subheading 8539.10 through 8539.49 from any other subheading provided it has a regional value content of not less than 50%.
8539.90	A change to subheading 8539.90 from any other heading.
8540.11 – 8540.12	A change to subheading 8540.11 through 8540.12 from any other heading or a change to subheading 8540.11 through 8540.12 from any other subheading provided it has a regional value content of not less than 45%.
8540.20 – 8540.89	A change to subheading 8540.20 through 8540.89 from any other heading or a change to subheading 8540.20 through 8540.89 from any other subheading provided it has a regional value content of not less than 50%.
8540.91 – 8540.99	A change to subheading 8540.91 through 8540.99 from any other heading.
85.41 – 85.42	A change to heading 85.41 through 85.42 from any other subheading.
8543.10 – 8543.30	A change to subheading 8543.10 through 8543.30 from any other heading or a change to subheading 8543.10 through 8543.30 from any other subheading provided it has a regional value content of not less than 50%.
8543.70	A. A change to electric fence energisers of subheading 8543.70 from any other heading or a change to electric fence energisers of subheading 8543.70 from any other good of subheading 8543.70 or from any other subheading provided it has a regional value content of not less than 50%. B. A change to any other good of subheading 8543.70 from any other heading or a change to any other good of subheading 8543.70 from electric fence energisers of subheading 8543.70 or from any other subheading provided it has a regional value content of not less than 50%.
8543.90	A. A change to electronic microassemblies of subheading 8543.90 from any other good of subheading 8543.90 or from any other subheading B. A change to any other good of subheading 8543.90 from electronic microassemblies of subheading 8543.90 or from any other heading
8544.11 – 8544.60	A change to subheading 8544.11 through 8544.60 from any other heading provided it has a regional value content of not less than 50%.
8544.70	A change to subheading 8544.70 from any other heading.
85.45 – 85.47	A change to heading 85.45 through 85.47 from any other heading.
8548.10	A change to subheading 8548.10 from any other heading.
8548.90	A. A change to electronic microassemblies of subheading 8548.90 from any other good of subheading 8548.90 or from any other subheading B. A change to any other good of subheading 8548.90 from electronic microassemblies of subheading 8548.90 or from any other heading

Section XVII – Vehicles, Aircraft, Vessels and Associated Transport Equipment

Chapter 86	Railway or Tramway, Locomotives, Rolling–Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro–Mechanical) Traffic Signalling Equipment of all Kinds
86.01 – 86.06	A change to heading 86.01 through 86.06 from any other heading.
8607.11 – 8607.12	A change to subheading 8607.11 through 8607.12 from any other heading.
8607.19 – 8607.99	A change to subheading 8607.19 through 8607.99 from any other heading provided it has a regional value content of not less than 50%.
86.08	A change to heading 86.08 from any other heading provided it has a regional value content of not less than 50%.
86.09	A change to heading 86.09 from any other heading.
Chapter 87	Vehicles Other Than Railway or Tramway Rolling–Stock, and Parts and Accessories Thereof
87.01 – 87.07	A change to heading 87.01 through 87.07 from any other heading provided it has a regional value content of not less than 55%.
8708.10 – 8708.94	A change to subheading 8708.10 through 8708.94 from any other heading provided it has a regional value content of not less than 50%.
8708.95 – 8708.99	A change to subheading 8708.95 through 8708.99 from any other heading provided it has a regional value content of not less than 55%.
87.09 – 87.10	A change to heading 87.09 through 87.10 from any other heading.
87.11 – 87.12	A change to heading 87.11 through 87.12 from any other heading provided it has a regional value content of not less than 50%.
87.13 – 87.15	A change to heading 87.13 through 87.15 from any other heading.
8716.10 – 8716.80	A change to subheading 8716.10 through 8716.80 from any other heading or a change to subheading 8716.10 through 8716.80 from any other subheading provided it has a regional value content of not less than 50%.
8716.90	A change to subheading 8716.90 from any other heading.
Chapter 88	Aircraft, Spacecraft, and Parts Thereof
88.01	A. A change to gliders or hang gliders of heading 88.01 from any other good of heading 88.01 or from any other heading B. A change to any other good of heading 88.01 from any other heading
88.02 – 88.03	A change to heading 88.02 through 88.03 from any other subheading.
88.04 – 88.05	A change to heading 88.04 through 88.05 from any other heading.
Chapter 89	Ships, Boats and Floating Structures

- 89.01 – 89.06 A change to heading 89.01 through 89.06 from any other chapter.
- 89.07 – 89.08 A change to heading 89.07 through 89.08 from any other heading.

Section XVIII – Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof

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

- 90.01 A change to heading 90.01 from any other heading.
- 90.02 A change to heading 90.02 from any other heading except from 90.01 or a change to heading 90.02 from any other heading provided it has a regional value content of not less than 50%.
- 9003.11 A change to subheading 9003.11 from any other heading or a change to subheading 9003.11 from any other subheading provided it has a regional value content of not less than 50%.
- 9003.19 – 9003.90 A change to subheading 9003.19 through 9003.90 from any other heading.
- 90.04 A change to heading 90.04 from any other chapter or a change to heading 90.04 from any other heading provided it has a regional value content of not less than 50%.
- 9005.10 – 9005.80 A change to subheading 9005.10 through 9005.80 from any other heading or a change to subheading 9005.10 through 9005.80 from any other subheading provided it has a regional value content of not less than 50%.
- 9005.90 A change to subheading 9005.90 from any other heading.
- 9006.10 – 9006.51 A change to subheading 9006.10 through 9006.51 from any other heading or a change to subheading 9006.10 through 9006.51 from any other subheading provided that it has a regional value content of not less than 50%.
- 9006.52 A. A change to cameras of a kind used for recording documents on micro–film, micro–fiche or other micro–forms of subheading 9006.52 from any other heading; or a change to cameras of a kind used for recording documents on micro–film, micro–fiche or other micro–forms of subheading 9006.52 from any other good of subheading 9006.52 or from any other subheading provided that it has a regional value content of not less than 50%
- B. A change to any other good of subheading 9006.52 from any other heading; or a change to any other good of subheading 9006.52 from cameras of a kind used for recording documents on micro–film, micro–fiche or other micro–forms of subheading 9006.52 or from any other subheading provided that it has a regional value content of not less than 50%
- 9006.53 A. A change to cameras of a kind used for recording documents on micro–film, micro–fiche or other micro–forms of subheading 9006.53 from any other heading; or a change to cameras of a kind used for recording documents on micro–film, micro–fiche or other micro–forms of subheading 9006.53 from any other good of subheading 9006.53 or from any other subheading provided that it has a regional value content of not less than 50%

- B. A change to any other good of subheading 9006.53 from any other heading; or a change to any other good of subheading 9006.53 from cameras of a kind used for recording documents on micro-film, micro-fiche or other micro-forms of subheading 9006.53 or from any other subheading provided that it has a regional value content of not less than 50%
- 9006.59 A. A change to cameras of a kind used for recording documents on micro-film, micro-fiche or other micro-forms of subheading 9006.59 from any other heading; or a change to cameras of a kind used for recording documents on micro-film, micro-fiche or other micro-forms of subheading 9006.59 from any other good of subheading 9006.59 or any other subheading provided that it has a regional value content of not less than 50%
- B. A change to any other good of subheading 9006.59 from any other heading; or a change to any other good of subheading 9006.59 from cameras of a kind used for recording documents on micro-film, micro-fiche or other micro-forms of subheading 9006.59 or from any other subheading provided that it has a regional value content of not less than 50%
- 9006.61 A change to subheading 9006.61 from any other heading or a change to subheading 9006.61 from any other subheading provided that it has a regional value content of not less than 50%.
- 9006.69 A. A change to flashbulbs, flashcubes or the like of subheading 9006.69 from any other heading; or a change to flashbulbs, flashcubes or the like of subheading 9006.69 from any other good of subheading 9006.69 or from any other subheading provided that it has a regional value content of not less than 50%
- B. A change to any other good of subheading 9006.69 from any other heading; or a change to any other good of subheading 9006.69 from flashbulbs, flashcubes or the like of subheading 9006.69 or from any other subheading provided that it has a regional value content of not less than 50%
- 9006.91 – 9006.99 A change to subheading 9006.91 through 9006.99 from any other heading.
- 9007.10 A change to subheading 9007.10 from any other heading or a change to subheading 9007.10 from any other subheading provided it has a regional value content of not less than 50%.
- 9007.20 A change to subheading 9007.20 from any other heading or a change to subheading 9007.20 from any other subheading provided it has a regional value content of not less than 50%.
- 9007.91 – 9007.92 A change to subheading 9007.91 through 9007.92 from any other heading.
- 9008.50 A change to subheading 9008.50 from any other heading or a change to subheading 9008.50 from any other subheading provided it has a regional value content of not less than 50%.
- 9008.90 A change to subheading 9008.90 from any other heading.
- 9010.10 A change to subheading 9010.10 from any other heading or a change to subheading 9010.10 from any other subheading provided it has a regional value content of not less than 50%.
- 9010.50 – 9010.60 A change to subheading 9010.50 through 9010.60 from any other heading or a change to subheading 9010.50 through 9010.60 from any other subheading provided it has a regional value content of not less than 50%.
- 9010.90 A change to subheading 9010.90 from any other heading.

9011.10 – 9011.80	A change to subheading 9011.10 through 9011.80 from any other heading or a change to subheading 9011.10 through 9011.80 from any other subheading provided it has a regional value content of not less than 45%.
9011.90	A change to subheading 9011.90 from any other heading.
9012.10	A change to subheading 9012.10 from any other heading or a change to subheading 9012.10 from any other subheading provided it has a regional value content of not less than 50%.
9012.90	A change to subheading 9012.90 from any other heading.
9013.10 – 9013.80	A change to subheading 9013.10 through 9013.80 from any other heading or a change to subheading 9013.10 through 9013.80 from any other subheading provided it has a regional value content of not less than 50%.
9013.90	A change to subheading 9013.90 from any other heading.
9014.10 – 9014.80	A change to subheading 9014.10 through 9014.80 from any other heading or a change to subheading 9014.10 through 9014.80 from any other subheading provided it has a regional value content of not less than 50%.
9014.90	A change to subheading 9014.90 from any other heading.
9015.10 – 9015.80	A change to subheading 9015.10 through 9015.80 from any other heading or a change to subheading 9015.10 through 9015.80 from any other subheading provided it has a regional value content of not less than 50%.
9015.90	A change to subheading 9015.90 from any other heading.
90.16	A change to heading 90.16 from any other heading.
9017.10 – 9017.80	A change to subheading 9017.10 through 9017.80 from any other heading or a change to subheading 9017.10 through 9017.80 from any other subheading provided it has a regional value content of not less than 50%.
9017.90	A change to subheading 9017.90 from any other heading.
9018.11 – 9018.90	A change to subheading 9018.11 through 9018.90 from any other heading or a change to subheading 9018.11 through 9018.90 from any other subheading provided it has a regional value content of not less than 50%.
90.19	A change to heading 90.19 from any other subheading.
90.20	A change to heading 90.20 from any other heading.
90.21	A change to heading 90.21 from any other subheading.
9022.12 – 9022.30	A change to subheading 9022.12 through 9022.30 from any other heading or a change to subheading 9022.12 through 9022.30 from any other subheading provided it has a regional value content of not less than 50%.
9022.90	A change to subheading 9022.90 from any other heading.
90.23	A change to heading 90.23 from any other heading.
9024.10 – 9024.80	A change to subheading 9024.10 through 9024.80 from any other heading or a change to subheading 9024.10 through 9024.80 from any other subheading provided it has a regional value content of not less than 50%.

9024.90	A change to subheading 9024.90 from any other heading.
9025.11 – 9025.80	A change to subheading 9025.11 through 9025.80 from any other heading or a change to subheading 9025.11 through 9025.80 from any other subheading provided it has a regional value content of not less than 50%.
9025.90	A change to subheading 9025.90 from any other heading.
9026.10 – 9026.80	A change to subheading 9026.10 through 9026.80 from any other subheading.
9026.90	A change to subheading 9026.90 from any other heading.
9027.10	A change to subheading 9027.10 from any other heading or a change to subheading 9027.10 from any other subheading provided it has a regional value content of not less than 50%.
9027.20 – 9027.30	A change to subheading 9027.20 through 9027.30 from any other subheading.
9027.50	A change to subheading 9027.50 through 9027.80 from any other subheading.
9027.80	A. A change to exposure meters of subheading 9027.80 from any other heading; or a change to exposure meters of subheading 9027.80 from any other good of subheading 9027.80 or from any other subheading provided it has a regional value content of not less than 50% B. A change to any other good of 9027.80 from exposure meters of subheading 9027.80 or from any other subheading
9027.90	A change to subheading 9027.90 from any other heading.
9028.10 – 9028.30	A change to subheading 9028.10 through 9028.30 from any other heading or a change to subheading 9028.10 through 9028.30 from any other subheading provided it has a regional value content of not less than 50%.
9028.90	A change to subheading 9028.90 from any other heading.
9029.10 – 9029.20	A change to subheading 9029.10 through 9029.20 from any other heading or a change to subheading 9029.10 through 9029.20 from any other subheading provided it has a regional value content of not less than 50%.
9029.90	A change to subheading 9029.90 from any other heading.
9030.10	A change to subheading 9030.10 from any other subheading.
9030.20	A. A change to cathode–ray oscilloscopes or cathode–ray oscillograph of subheading 9030.20 from any other heading; or a change to cathode–ray oscilloscopes or cathode–ray oscillograph of subheading 9030.20 from any other good of subheading 9030.20 or from any other subheading provided it has a regional value content of not less than 50%. B. A change to any other good of subheading 9030.20 from any other heading; or a change to any other good of subheading 9030.20 from cathode–ray oscilloscopes or cathode–ray oscillograph of subheading 9030.20 or from any other subheading provided it has a regional value content of not less than 50%.
9030.31 – 9030.39	A change to subheading 9030.31 through 9030.39 from any other heading; or a change to subheading 9030.31 through 9030.39 from any other subheading provided it has a regional value content of not less than 50%.
9030.40 – 9030.82	A change to subheading 9030.40 through 9030.82 from any other subheading.

9030.84 – 9030.89	A change to subheading 9030.84 through 9030.89 from any other heading; or a change to subheading 9030.84 through 9030.89 from any other subheading provided it has a regional value content of not less than 50%.
9030.90	A change to subheading 9030.90 from any other heading.
9031.10 – 9031.20	A change to subheading 9031.10 through 9031.20 from any other heading; or a change to subheading 9031.10 through 9031.20 from any other subheading provided it has a regional value content of not less than 50%.
9031.41	A change to subheading 9031.41 from any other subheading.
9031.49	A. A change to profile projectors of subheading 9031.49 from any other heading; or a change to profile projectors of subheading 9031.49 from any other good of subheading 9031.49 or from any other subheading provided it has a regional value content of not less than 50%. B. A change to any other good of subheading 9031.49 from any other heading; or a change to any other good of subheading 9031.49 from profile projectors of subheading 9031.49 or from any other subheading provided it has a regional value content of not less than 50%
9031.80	A change to subheading 9031.80 from any other heading or a change to subheading 9031.80 from any other subheading provided it has a regional value content of not less than 50%.
9031.90	A change to subheading 9031.90 from any other heading provided it has a regional value content of not less than 50%.
9032.10	A change to subheading 9032.10 from any other heading or a change to subheading 9032.10 from any other subheading provided it has a regional value content of not less than 50%.
9032.20	A change to subheading 9032.20 from any other heading or a change to subheading 9032.20 from any other subheading provided it has a regional value content of not less than 45%.
9032.81 – 9032.89	A change to subheading 9032.81 through 9032.89 from any other heading or a change to subheading 9032.81 through 9032.89 from any other subheading provided it has a regional value content of not less than 50%.
9032.90	A change to subheading 9032.90 from any other heading.
90.33	A change to heading 90.33 from any other heading.
Chapter 91	Clocks and Watches and Parts Thereof
91.01 – 91.07	A change to heading 91.01 through 91.07 from any other chapter.
91.08 – 91.10	A change to heading 91.08 through 91.10 from any other heading provided it has a regional value content of not less than 55%.
91.11 – 91.14	A change to heading 91.11 through 91.14 from any other heading.
Chapter 92	Musical Instruments; Parts and Accessories of Such Articles
92.01 – 92.08	A change to heading 92.01 through 92.08 from any other chapter.
92.09	A change to heading 92.09 from any other heading.

Chapter 93 Arms and Ammunition; Parts and Accessories Thereof

- 93.01 – 93.04 A change to heading 93.01 through 93.04 from any other chapter.
- 93.05 – 93.07 A change to heading 93.05 through 93.07 from any other heading.

Section XX – Miscellaneous Manufactured Articles

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

- 94.01 – 94.06 A change to heading 94.01 through 94.06 from any other heading.

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

- 95.03 A. A change to wheeled toys designed to be ridden by children or dolls' carriages of heading 95.03 from dolls representing only human beings, other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds of heading 95.03 or from any other heading
- B. A change to dolls representing only human beings of heading 95.03 from wheeled toys designed to be ridden by children or dolls' carriages, other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds of heading 95.03 or from any other heading
- C. A change to other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds of heading 95.03 from wheeled toys designed to be ridden by children or dolls' carriages or dolls representing only human beings of heading 95.03 or from any other heading

- 95.04 – 95.08 A change to heading 95.04 through 95.08 from any other heading.

Chapter 96 Miscellaneous Manufactured Articles

- 96.01 – 96.02 A change to heading 96.01 through 96.02 from any other heading.
- 9603.10 A change to subheading 9603.10 from any other heading except from chapter 14.
- 9603.21 – 9603.90 A change to subheading 9603.21 through 9603.90 from any other heading.
- 96.04 A change to heading 96.04 from any other heading.
- 96.05 A change to heading 96.05 from any other chapter.
- 96.06 – 96.12 A change to heading 96.06 through 96.12 from any other heading.
- 96.13 A change to heading 96.13 from any other chapter.
- 96.14 – 96.19 A change to heading 96.14 through 96.19 from any other heading.

Section XXI – Works of Art, Collectors Pieces and Antiques

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

97.01 – 97.06 A change to heading 97.01 through 97.06 from any other heading.