

ประกาศกรมการค้าต่างประเทศ

เรื่อง การออกหนังสือรับรองถิ่นกำเนิดสินค้าตามความตกลงว่าด้วยการค้าสินค้าภายใต้กรอบความตกลงว่าด้วยความร่วมมือทางเศรษฐกิจที่ครอบคลุมด้านต่าง ๆ ระหว่างรัฐบาลแห่งกลุ่มประเทศสมาชิกสมาคมประชาชาติแห่งเอเชียตะวันออกเฉียงใต้และสาธารณรัฐเกาหลี พ.ศ. ๒๕๖๙

ตามที่ได้มีประกาศกรมการค้าต่างประเทศ เรื่อง การออกหนังสือรับรองถิ่นกำเนิดสินค้าตามความตกลงว่าด้วยการค้าสินค้าภายใต้กรอบความตกลงว่าด้วยความร่วมมือทางเศรษฐกิจที่ครอบคลุมด้านต่าง ๆ ระหว่างรัฐบาลแห่งกลุ่มประเทศสมาชิกสมาคมประชาชาติแห่งเอเชียตะวันออกเฉียงใต้และสาธารณรัฐเกาหลี พ.ศ. ๒๕๕๘ ลงวันที่ ๒๒ ธันวาคม พ.ศ. ๒๕๕๘ กำหนดแนวปฏิบัติในการออกหนังสือรับรองถิ่นกำเนิดสินค้า (Certificate of Origin: Form AK) ภายใต้ความตกลงดังกล่าวเพื่อประกอบการใช้สิทธิพิเศษทางภาษีศุลกากร สำหรับสินค้าที่มีถิ่นกำเนิดและส่งออกจากประเทศไทยไปยังประเทศสมาชิกอาเซียนหรือสาธารณรัฐเกาหลี และต่อมาคณะอนุกรรมการว่าด้วยภาษีศุลกากรและกฎว่าด้วยถิ่นกำเนิดสินค้าอาเซียน - สาธารณรัฐเกาหลี (ASEAN-Korea sub-Committee on Tariffs and Rules of Origin: AKSTROO) และคณะกรรมการดำเนินงานความตกลงเขตการค้าเสรีอาเซียน - สาธารณรัฐเกาหลี (ASEAN - Korea Free Trade Area - Implementing Committee: AKFTA - IC) ภายใต้ความตกลงดังกล่าว ได้มีมติร่วมกันในการประชุมครั้งที่ ๒๒ เมื่อวันที่ ๑๐ มิถุนายน พ.ศ. ๒๕๖๘ เห็นชอบการปรับโอนพิกัดอัตราศุลกากรของกฎเฉพาะรายสินค้า (Product Specific Rules: PSRs) จากระบบฮาร์โมนา이즈 (Harmonized System: HS) ฉบับปี ๒๐๑๗ เป็นฉบับปี ๒๐๒๒ ภายใต้ความตกลงว่าด้วยการค้าสินค้าภายใต้กรอบความตกลงว่าด้วยความร่วมมือทางเศรษฐกิจที่ครอบคลุมด้านต่าง ๆ ระหว่างรัฐบาลแห่งกลุ่มประเทศสมาชิกสมาคมประชาชาติแห่งเอเชียตะวันออกเฉียงใต้และสาธารณรัฐเกาหลี (The Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation Among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea: AKFTA) นั้น

เพื่อให้การออกหนังสือรับรองถิ่นกำเนิดสินค้าตามความตกลง AKFTA รองรับการผลิตบังคับใช้ของ PSRs HS ๒๐๒๒ ตั้งแต่วันที่ ๑ พฤษภาคม พ.ศ. ๒๕๖๙ เป็นต้นไป และเป็นไปตามความในข้อ ๓ ของประกาศกระทรวงพาณิชย์ เรื่อง การออกหนังสือรับรองถิ่นกำเนิดสินค้าตามความตกลงทางการค้าระหว่างประเทศหรือการปฏิบัติทางการค้าระหว่างประเทศ พ.ศ. ๒๕๕๘ อธิบดีกรมการค้าต่างประเทศจึงออกประกาศไว้ ดังต่อไปนี้

ข้อ ๑ ประกาศนี้ให้ใช้บังคับตั้งแต่วันที่ ๑ พฤษภาคม พ.ศ. ๒๕๖๙ เป็นต้นไป

ข้อ ๒ ให้ยกเลิกประกาศกรมการค้าต่างประเทศ เรื่อง การออกหนังสือรับรองถิ่นกำเนิดสินค้า ตามความตกลงว่าด้วยการค้าสินค้าภายใต้กรอบความตกลงว่าด้วยความร่วมมือทางเศรษฐกิจ ที่ครอบคลุมด้านต่าง ๆ ระหว่างรัฐบาลแห่งกลุ่มประเทศสมาชิกสมาคมประชาชาติแห่งเอเชียตะวันออกเฉียงใต้ และสาธารณรัฐเกาหลี พ.ศ. ๒๕๕๘ ลงวันที่ ๒๒ ธันวาคม พ.ศ. ๒๕๕๘

ข้อ ๓ ในประกาศนี้

“ความตกลง AKFTA” หมายความว่า ความตกลงว่าด้วยการค้าสินค้าภายใต้กรอบความตกลงว่าด้วยความร่วมมือทางเศรษฐกิจที่ครอบคลุมด้านต่าง ๆ ระหว่างรัฐบาลแห่งกลุ่มประเทศสมาชิกสมาคมประชาชาติแห่งเอเชียตะวันออกเฉียงใต้และสาธารณรัฐเกาหลี (The Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation Among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea: AKFTA)

“หนังสือรับรองถิ่นกำเนิดสินค้า” หมายความว่า หนังสือรับรองถิ่นกำเนิดสินค้าตามความตกลง AKFTA (Form AK) ตามภาคผนวก ก ท้ายประกาศนี้

ข้อ ๔ ให้ผู้ส่งออกสินค้าที่มีถิ่นกำเนิดในประเทศไทยที่มีความประสงค์จะขอหนังสือรับรองถิ่นกำเนิดสินค้าเพื่อนำไปแสดงประกอบการใช้สิทธิพิเศษทางภาษีศุลกากรตามความตกลง AKFTA ยื่นคำขอหนังสือรับรองถิ่นกำเนิดสินค้าต่อกรมการค้าต่างประเทศหรือหน่วยงานที่ได้รับมอบหมาย ผ่านระบบการออกหนังสือรับรองถิ่นกำเนิดสินค้าของกรมการค้าต่างประเทศ โดยระบุข้อมูลพร้อมเอกสารหลักฐาน ดังต่อไปนี้

(๑) ใบกำกับสินค้า (Invoice)

(๒) ใบตราส่งสินค้าทางเรือ (Bill of Lading) หรือใบตราส่งสินค้าทางอากาศ (Air Waybill) หรือเอกสารหลักฐานอื่นที่แสดงการขนส่งสินค้าระหว่างประเทศ

(๓) เอกสารหลักฐานแสดงการตรวจคุณสมบัติทางด้านถิ่นกำเนิดของสินค้าเกษตร หรือ สินค้าอุตสาหกรรม แล้วแต่กรณี ตามกฎว่าด้วยถิ่นกำเนิดสินค้าและระเบียบปฏิบัติเกี่ยวกับการรับรองถิ่นกำเนิดสินค้า รวมทั้งข้อกำหนดเพิ่มเติมภายใต้ความตกลง AKFTA โดยให้ดำเนินการ ดังนี้

(ก) กรณีสินค้าเกษตร (พิกัดอัตราศุลกากรตอนที่ ๐๑ ถึงตอนที่ ๒๔) ให้ยื่นแบบขอรับการตรวจคุณสมบัติของสินค้าทางด้านถิ่นกำเนิดเพื่อขอใช้สิทธิพิเศษทางด้านภาษีศุลกากร ท้ายประกาศกรมการค้าต่างประเทศ เรื่อง การตรวจคุณสมบัติของสินค้าทางด้านถิ่นกำเนิดที่จะขอใช้สิทธิพิเศษทางด้านภาษีศุลกากร พ.ศ. ๒๕๖๒ ลงวันที่ ๑๑ กรกฎาคม พ.ศ. ๒๕๖๒ ในขณะที่ยื่นขอหนังสือรับรองถิ่นกำเนิดสินค้า

(ข) กรณีสินค้าอุตสาหกรรม (พิกัดอัตราศุลกากรตอนที่ ๒๕ ถึงตอนที่ ๙๗) ให้ระบุข้อมูลที่ปรากฏในผลการตรวจคุณสมบัติของสินค้าทางด้านถิ่นกำเนิดตามที่กรมการค้าต่างประเทศ หรือหน่วยงานที่ได้รับมอบหมายได้รับรองผลแล้วในระบบอิเล็กทรอนิกส์ของกรมการค้าต่างประเทศ

(๔) เอกสารหลักฐานอื่นที่เกี่ยวข้องเพื่อให้สอดคล้องกับกฎว่าด้วยถิ่นกำเนิดสินค้าและระเบียบปฏิบัติเกี่ยวกับการรับรองถิ่นกำเนิดสินค้า รวมทั้งข้อกำหนดเพิ่มเติมภายใต้ความตกลง AKFTA

ข้อ ๕ กรณีจำเป็นต่อการพิสูจน์ถิ่นกำเนิดสินค้า กรมการค้าต่างประเทศหรือหน่วยงานที่ได้รับมอบหมายมีอำนาจเรียกเอกสารหลักฐานที่เกี่ยวข้องกับการแสดงถิ่นกำเนิดสินค้าเพิ่มเติมได้ตามที่เห็นสมควร

ข้อ ๖ หนังสือรับรองถิ่นกำเนิดสินค้าให้มีอายุ ๑๒ เดือน นับแต่วันที่ออก

ข้อ ๗ ระยะเวลาการยื่นคำขอหนังสือรับรองถิ่นกำเนิดสินค้า

(๑) ให้ผู้ส่งออกยื่นคำขอหนังสือรับรองถิ่นกำเนิดสินค้า ก่อนหรือภายในวันที่ส่งออกหรือไม่เกิน ๓ วันทำการ นับแต่วันที่ส่งออก

(๒) กรณีมิได้ดำเนินการตาม (๑) ให้ผู้ส่งออกยื่นคำขอหนังสือรับรองถิ่นกำเนิดสินค้า ต่อกรมการค้าต่างประเทศหรือหน่วยงานที่ได้รับมอบหมายภายในระยะเวลาไม่เกิน ๑ ปี นับแต่วันที่ส่งออก โดยกรมการค้าต่างประเทศหรือหน่วยงานที่ได้รับมอบหมายจะระบุข้อความ “ISSUED RETROACTIVELY” ในหนังสือรับรองถิ่นกำเนิดสินค้า

ข้อ ๘ ให้ระบุเกณฑ์ถิ่นกำเนิดสินค้าในข้อ ๘ ของหนังสือรับรองถิ่นกำเนิดสินค้า โดยต้องเป็นไปตามหลักเกณฑ์การได้ถิ่นกำเนิดสินค้าตามภาคผนวก ๓ กฎว่าด้วยถิ่นกำเนิดสินค้าภายใต้ความตกลง AKFTA ดังต่อไปนี้

(๑) กรณีใช้เกณฑ์ถิ่นกำเนิดสินค้าที่ได้มาหรือผลิตขึ้นทั้งหมดในประเทศผู้ส่งออก (Wholly obtained or produced entirely in the territory of the exporting Party) ให้ระบุ “WO”

(๒) กรณีใช้เกณฑ์ถิ่นกำเนิดสินค้าการเปลี่ยนแปลงอัตราศุลกากรในระดับ ๔ หลัก (Change in Tariff Heading: CTH) ให้ระบุ “CTH” หรือกรณีใช้เกณฑ์สัดส่วนมูลค่าการผลิตในภูมิภาค (Regional Value Content: RVC) ที่กำหนดให้มีถิ่นกำเนิดจากประเทศสมาชิกผู้ส่งออกไม่น้อยกว่าร้อยละ ๔๐ ของราคา เอฟ โอ บี (Free - on - Board: FOB) ของสินค้าที่ส่งออก ให้ระบุ “RVC ๔๐%”

(๓) กรณีใช้กฎเฉพาะรายสินค้า (Product Specific Rules: PSRs) ให้ระบุเกณฑ์การได้ถิ่นกำเนิดสินค้าอย่างใดอย่างหนึ่ง ตามภาคผนวก ข ท้ายประกาศนี้ ดังต่อไปนี้

(ก) กรณีใช้เกณฑ์การเปลี่ยนแปลงอัตราศุลกากร (Change in Tariff Classification: CTC) ให้ระบุ “CTC”

(ข) กรณีการได้มาทั้งหมดหรือมีการผลิตทั้งหมดในอาณาเขตของประเทศภาคีสมาชิกใด ๆ (Wholly Obtained or Produced in the Territory of any Party) ให้ระบุ “WO-AK”

(ค) กรณีใช้เกณฑ์สัดส่วนมูลค่าการผลิตในภูมิภาค (Regional Value Content: RVC) ที่กำหนดให้มีถิ่นกำเนิดจากประเทศสมาชิกผู้ส่งออกไม่น้อยกว่าร้อยละ ๔๐ ของราคา เอฟ โอ บี (FOB) ของสินค้าที่ส่งออก ให้ระบุร้อยละที่แท้จริงของสัดส่วนมูลค่าการผลิตในภูมิภาค เช่น “RVC ๔๕%”

(ง) เกณฑ์สัดส่วนมูลค่าการผลิตในภูมิภาค (RVC) ร่วมกับเกณฑ์การเปลี่ยนพิกัดอัตราศุลกากร (CTC) ให้ระบุร้อยละที่แท้จริงของสัดส่วนมูลค่าการผลิตในภูมิภาคร่วมกับเกณฑ์การเปลี่ยนพิกัดอัตราศุลกากรที่แท้จริง เช่น “CTH+RVC ๔๐%”

(จ) กรณีใช้เกณฑ์กระบวนการผลิตเฉพาะ (Specific Processes) ให้ระบุ “Specific Processes”

ข้อ ๙ ให้ระบุน้ำหนักรวมสินค้า (Gross Weight) หรือปริมาณของสินค้าที่ส่งออก ในช่อง ๙ ของหนังสือรับรองถิ่นกำเนิดสินค้า ทั้งนี้ ในกรณีสินค้าผลิตขึ้นตามหลักเกณฑ์สัดส่วนมูลค่าการผลิตในภูมิภาค (Regional Value Content: RVC) ให้ระบุมูลค่า เอฟ โอ บี (FOB) ของสินค้าที่ส่งออกด้วย

ข้อ ๑๐ ผู้ส่งออกที่ได้นำเข้าสินค้าจากประเทศภาคีสมาชิกเพื่อส่งออกไปยังประเทศภาคีสมาชิกใดสมาชิกหนึ่ง และมีความประสงค์จะขอหนังสือรับรองถิ่นกำเนิดสินค้า รูปแบบ Back-to-Back ให้ปฏิบัติตามหลักเกณฑ์ ดังต่อไปนี้

(๑) สินค้าที่นำเข้ามาเพื่อส่งออกโดยใช้หนังสือรับรองถิ่นกำเนิดสินค้า รูปแบบ Back-to-Back จะต้องไม่ผ่านกระบวนการใด ๆ เพิ่มเติมในประเทศ เว้นแต่เป็นการบรรจุหีบห่อใหม่ กิจกรรมด้านการขนส่ง หรือกระบวนการอื่น ๆ ที่จำเป็นต่อการเก็บรักษาสินค้าให้อยู่ในสภาพดีหรือสำหรับการขนส่งไปยังประเทศภาคีสมาชิกปลายทาง

(๒) แสดงเอกสารหลักฐานประกอบการขอหนังสือรับรองถิ่นกำเนิดสินค้า รูปแบบ Back-to-Back โดยระบุข้อมูลพร้อมจัดส่งเอกสารหลักฐานที่จัดทำขึ้นในรูปแบบข้อมูลอิเล็กทรอนิกส์ผ่านระบบอิเล็กทรอนิกส์ของกรมการค้าต่างประเทศ ดังนี้

(ก) หนังสือรับรองถิ่นกำเนิดสินค้าจากประเทศภาคีสมาชิกต้นทางที่ยังไม่หมดอายุ

(ข) ใบกำกับสินค้า (Invoice) ที่ใช้ในการนำเข้าและส่งออก

(ค) ใบตราส่งสินค้าทางเรือ (Bill of Lading) หรือใบตราส่งสินค้าทางอากาศ (Air Waybill) หรือเอกสารหลักฐานอื่นที่แสดงการขนส่งสินค้าระหว่างประเทศที่ใช้ในการนำเข้าและส่งออก

(ง) ใบขนสินค้าขาเข้า

(๓) ระบุเลขที่และวันที่ของหนังสือรับรองถิ่นกำเนิดสินค้าที่ออกโดยประเทศภาคีสมาชิกต้นทางประเทศแรกในช่องที่ ๗ ของหนังสือรับรองถิ่นกำเนิดสินค้า รูปแบบ Back-to-Back

(๔) ให้ทำเครื่องหมาย (✓) หน้าข้อความ “Back-to-Back CO” ในช่อง ๑๓ ของหนังสือรับรองถิ่นกำเนิดสินค้า

หนังสือรับรองถิ่นกำเนิดสินค้า รูปแบบ Back-to-Back ที่กรมการค้าต่างประเทศออกให้ตามวรรคหนึ่ง จะมีวันหมดอายุวันเดียวกันกับหนังสือรับรองถิ่นกำเนิดสินค้าจากประเทศภาคีสมาชิกต้นทาง

ข้อ ๑๑ กรณีผู้ส่งออกมีความประสงค์จะขอหนังสือรับรองถิ่นกำเนิดสินค้าสำหรับสินค้าที่นำไปจัดแสดงในงานจัดแสดงสินค้า (Exhibition) รวมถึงงานแสดงด้านการค้า การเกษตร งานประดิษฐ์ และหัตถกรรม หรืองานในลักษณะเดียวกันที่จัดขึ้นเพื่อแสดงสินค้าด้วยวัตถุประสงค์ในการขายสินค้าในต่างประเทศ ณ ประเทศภาคีสมาชิกอื่น และได้ขายไปในช่วงหรือภายหลังงานจัดแสดงสินค้าได้สิ้นสุดลง เพื่อนำเข้าไปยังประเทศภาคีสมาชิกใดสมาชิกหนึ่ง ให้ปฏิบัติตามหลักเกณฑ์ ดังต่อไปนี้

(๑) ทำเครื่องหมาย (✓) หน้าข้อความ “Exhibition” ในช่อง ๑๓ และระบุชื่อและที่อยู่ของสถานที่จัดงานแสดงสินค้า ในช่อง ๒ ของหนังสือรับรองถิ่นกำเนิดสินค้า

(๒) สินค้านั้นจะต้องอยู่ภายใต้การควบคุมดูแลของหน่วยงานศุลกากรประเทศภาคีสมาชิกที่จัดงานแสดงสินค้านั้นในระหว่างงานแสดงสินค้า

(๓) สินค้านั้นจะต้องขาย หรือโอน ให้แก่ผู้นำเข้าในประเทศภาคีสมาชิกใดสมาชิกหนึ่ง ในระหว่างงานแสดงสินค้าหรือทันทีหลังจากงานแสดงสินค้าสิ้นสุดลง และสินค้ายังคงอยู่ในสภาพเดิมที่ถูกส่งไปจัดแสดง

ข้อ ๑๒ การยื่นขอหนังสือรับรองถิ่นกำเนิดสินค้า กรณีที่ใบกำกับสินค้า (Invoice) ออกโดยบริษัทที่ตั้งอยู่ในประเทศที่สาม (Third Country Invoicing) หรือโดยผู้ส่งออกที่เป็นตัวแทนของบริษัทดังกล่าว ให้ปฏิบัติตามหลักเกณฑ์ ดังต่อไปนี้

(๑) ทำเครื่องหมาย (✓) หน้าข้อความ “Third Country Invoicing” ในช่อง ๑๓ ของหนังสือรับรองถิ่นกำเนิดสินค้า

(๒) ระบุชื่อและประเทศของบริษัทที่ตั้งอยู่ในประเทศที่สามหรือผู้ส่งออกที่เป็นตัวแทนของบริษัทดังกล่าว ในช่อง ๗ ของหนังสือรับรองถิ่นกำเนิดสินค้า

(๓) ให้ระบุเลขที่และวันที่ของใบกำกับสินค้า (Invoice) ที่ออกโดยบริษัทที่ตั้งอยู่ในประเทศที่สาม หรือผู้ส่งออกที่เป็นตัวแทนของบริษัทดังกล่าวในช่อง ๑๐ ของหนังสือรับรองถิ่นกำเนิดสินค้า

ข้อ ๑๓ กรณีหนังสือรับรองถิ่นกำเนิดสินค้าถูกโจรกรรม สูญหาย หรือชำรุดเสียหาย ให้ผู้ส่งออกรื่นคำขอหนังสือรับรองถิ่นกำเนิดสินค้าต่อกรมการค้าต่างประเทศหรือหน่วยงานที่ได้รับมอบหมาย ภายใน ๑ ปี นับแต่วันที่ออกหนังสือรับรองถิ่นกำเนิดสินค้า ซึ่งกรมการค้าต่างประเทศหรือหน่วยงานที่ได้รับมอบหมายจะออกหนังสือรับรองถิ่นกำเนิดสินค้าฉบับทดแทน โดยระบุเลขที่และวันที่ออกหนังสือรับรองถิ่นกำเนิดสินค้าฉบับเดิม พร้อมทั้งระบุข้อความ “CERTIFIED TRUE COPY” ในช่อง ๑๒ ของหนังสือรับรองถิ่นกำเนิดสินค้าฉบับทดแทน ทั้งนี้ หนังสือรับรองถิ่นกำเนิดสินค้าฉบับทดแทนจะมีอายุใช้ได้ไม่เกินกำหนดวันหมดอายุของหนังสือรับรองถิ่นกำเนิดสินค้าฉบับเดิม

ข้อ ๑๔ ผู้ผลิตหรือผู้ส่งออกที่ยื่นขอหนังสือรับรองถิ่นกำเนิดสินค้าต้องเก็บรักษาเอกสารหลักฐานที่ใช้ประกอบการยื่นขอหนังสือรับรองถิ่นกำเนิดสินค้าไม่น้อยกว่า ๓ ปี นับแต่วันที่ออกหนังสือรับรองถิ่นกำเนิดสินค้าในแต่ละฉบับ

ประกาศ ณ วันที่ ๒๒ เมษายน พ.ศ. ๒๕๖๙

อารดา เฟื่องทอง

อธิบดีกรมการค้าต่างประเทศ

Original (Duplicate/Triplicate)

1. Goods consigned from (Exporter's business name, address, country)		Reference No. ASEAN-KOREA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)			
2. Goods consigned to (Consignee's name, address, country)		FORM AK Issued in _____ (Country) See Notes Overleaf			
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge		4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under ASEAN-Korea Free Trade Area Preferential Tariff <hr/> <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) <hr/> Signature of Authorised Signatory of the Importing Country			
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB only when RVC criterion is used)	10. Number and date of Invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the ASEAN- Korea Free Trade Area Preferential Tariff for the goods exported to (Importing Country) Place and date, signature of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		
13. <input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Exhibition <input type="checkbox"/> Back-to-Back CO					

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential tariff under the ASEAN-Korea Free Trade Agreement (AKFTA):

BRUNEI DARUSSALAM	CAMBODIA	INDONESIA
REPUBLIC OF KOREA	LAOS	MALAYSIA
MYANMAR	PHILIPPINES	SINGAPORE
THAILAND	VIETNAM	

2. CONDITIONS: To enjoy preferential tariff under the AKFTA, goods sent to any Parties listed above:

- (i) must fall within a description of goods eligible for concessions in the country of destination;
- (ii) must comply with the consignment conditions in accordance with Rule 9 of Annex 3 (Rules of Origin) of the AKFTA; and
- (iii) must comply with the origin criteria in Annex 3 (Rules of Origin) of the AKFTA.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/or producer must indicate in box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in box 11 of this form	Insert in box 8
(a) Goods wholly obtained or produced in the territory of the exporting Party	“WO”
(b) Goods satisfying Rule 4.1 of Annex 3 (Rules of Origin) of the AKFTA	“CTH” or “RVC 40%”
(c) Goods satisfying the Product Specific Rules <ul style="list-style-type: none"> - Change in Tariff Classification - Wholly Obtained or Produced in the territory of any Party - Regional Value Content - Regional Value Content + Change in Tariff Classification - Specific Processes 	- “CTC” - “WO-AK” - “RVC” that needs to be met for the good to qualify as originating; e.g. “RVC 45%” - The combination rule that needs to be met for good to qualify as originating; e.g. “CTH + RVC 40%” “Specific Processes”
(d) Goods satisfying Rule 6	“Rule 6”

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them. Any trade mark shall also be specified.

6. FREE-ON-BOARD (FOB) VALUE: The FOB value in Box 9 shall be reflected only when the Regional Value Content criterion is applied in determining the origin of goods. The CO (Form AK) issued to and from Cambodia and Myanmar shall reflect the FOB value, regardless of the origin criteria used, for the next two (2) years upon the implementation of this new arrangement.

7. HARMONIZED SYSTEM NUMBER: The Harmonized System number shall be that of the importing Party.

8. EXPORTER: The term “Exporter” in box 11 may include the manufacturer or the producer.

9. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (√) in the relevant boxes in column 4 whether or not preferential tariff is accorded.

10. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, the “Third Country Invoicing” box should be ticked (√) and such informations as name and country of the company issuing the invoice shall be indicated in box 7.

11. EXHIBITIONS: In cases where goods are sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party, in accordance with Rule 20 of the Operational Certification Procedures, the “Exhibitions” box should be ticked (√) and the name and address of the exhibition indicated in box 2.

12. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Rule 7 (2) of the Operational Certification Procedures, the “Back-to-Back CO” box should be ticked (√).

PRODUCT SPECIFIC RULES IN HS 2022

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
	SECTION I – LIVE ANIMALS; ANIMAL PRODUCTS			
1	Chapter 01		Live animals	Wholly-Obtained or Produced in the territory of the exporting Party
2	Chapter 02		Meat and edible meat offal	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 03		Fish and crustaceans, molluscs and other aquatic invertebrates	
3		03.01	Live fish.	Wholly-Obtained or Produced in the territory of the exporting Party
4		03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	Wholly-Obtained or Produced in the territory of the exporting Party
5		03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	Wholly-Obtained or Produced in the territory of the exporting Party
		03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
		0304.3	- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):	
6		0304.31	-- Tilapias (<i>Oreochromis spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
7		0304.32	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
8		0304.33	-- Nile Perch (<i>Lates niloticus</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
9		0304.39	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
		0304.4	- Fresh or chilled fillets of other fish :	
10		0304.41	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus</i>	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				<i>kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>)	
11			0304.42	-- Trout (<i>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
12			0304.43	-- Flat fish (<i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
13			0304.44	-- Fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae</i>	Wholly-Obtained or Produced in the territory of the exporting Party
14			0304.45	-- Swordfish (<i>Xiphias gladius</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
15			0304.46	-- Toothfish (<i>Dissostichus spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
16			0304.47	-- Dogfish and other sharks	Wholly-Obtained or Produced in the territory of the exporting Party
17			0304.48	-- Rays and skates (<i>Rajidae</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
18			0304.49	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
			0304.5	- Other, fresh or chilled :	
19			0304.51	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>), carp (<i>Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
20			0304.52	-- Salmonidae	Wholly-Obtained or Produced in the territory of the exporting Party
21			0304.53	-- Fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae</i>	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
22		0304.54	-- Swordfish (<i>Xiphias gladius</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
23		0304.55	-- Toothfish (<i>Dissostichus spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
24		0304.56	-- Dogfish and other sharks	Wholly-Obtained or Produced in the territory of the exporting Party
25		0304.57	-- Rays and skates (<i>Rajidae</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
26		0304.59	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
		0304.6	- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :	
27		0304.61	-- Tilapias (<i>Oreochromis spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
28		0304.62	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
29		0304.63	-- Nile Perch (<i>Lates niloticus</i>)	Wholly-Obtained or Produced in the territory of any Party
30		0304.69	-- Other	Wholly-Obtained or Produced in the territory of any Party
		0304.7	- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :	
31		0304.71	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Wholly-Obtained or Produced in the territory of any Party
32		0304.72	-- Haddock (<i>Melanogrammus aeglefinus</i>)	Wholly-Obtained or Produced in the territory of any Party
33		0304.73	-- Coalfish (<i>Pollachius virens</i>)	Wholly-Obtained or Produced in the territory of any Party
34		0304.74	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
35		0304.75	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
36		0304.79	-- Other	Wholly-Obtained or Produced in the territory of any Party
		0304.8	- Frozen fillets of other fish :	
37		0304.81	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>)	Wholly-Obtained or Produced in the territory of any Party
38		0304.82	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Wholly-Obtained or Produced in the territory of any Party
39		0304.83	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	Wholly-Obtained or Produced in the territory of any Party
40		0304.84	-- Swordfish (<i>Xiphias gladius</i>)	Wholly-Obtained or Produced in the territory of any Party
41		0304.85	-- Toothfish (<i>Dissostichus spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
42		0304.86	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Wholly-Obtained or Produced in the territory of any Party
43		0304.87	-- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	Wholly-Obtained or Produced in the territory of any Party
44		0304.88	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	Wholly-Obtained or Produced in the territory of any Party
45		0304.89	-- Other	Wholly-Obtained or Produced in the territory of any Party
		0304.9	- Other, frozen :	
46		0304.91	-- Swordfish (<i>Xiphias gladius</i>)	Wholly-Obtained or Produced in the territory of any Party
47		0304.92	-- Toothfish (<i>Dissostichus spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
48		0304.93	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ,	Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
			<i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> , eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	
49		0304.94	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Wholly-Obtained or Produced in the territory of any Party
50		0304.95	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	Wholly-Obtained or Produced in the territory of any Party
51		0304.96	-- Dogfish and other sharks	Wholly-Obtained or Produced in the territory of any Party
52		0304.97	-- Rays and skates (<i>Rajidae</i>)	Wholly-Obtained or Produced in the territory of any Party
53		0304.99	-- Other	Wholly-Obtained or Produced in the territory of any Party
		03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.	
54		0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine	Wholly-Obtained or Produced in the territory of any Party
		0305.3	- Fish fillets, dried, salted or in brine, but not smoked :	
55		0305.31	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
56		0305.32	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
57		0305.39	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
		0305.4	- Smoked fish, including fillets, other than edible fish offal :	
58		0305.41	-- Pacific Salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
59		0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
60		0305.43	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Wholly-Obtained or Produced in the territory of any Party
61		0305.44	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
62		0305.49	-- Other	Wholly-Obtained or Produced in the territory of any Party
		0305.5	- Dried fish, other than edible fish offal, whether or not salted but not smoked :	
63		0305.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
64		0305.52	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> ,	A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
			<i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	
65		0305.53	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	A regional value content of not less than 40 percent of the FOB value of the good
66		0305.54	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	A regional value content of not less than 40 percent of the FOB value of the good
67		0305.59	-- Other	A regional value content of not less than 40 percent of the FOB value of the good
		0305.6	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :	
68		0305.61	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
69		0305.62	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
70		0305.63	-- Anchovies (<i>Engraulis spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
71		0305.64	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> ,	A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
			<i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	
72		0305.69	-- Other	A regional value content of not less than 40 percent of the FOB value of the good
		0305.7	- Fish fins, heads, tails, maws and other edible fish offal :	
73		0305.71	-- Shark fins	Wholly-Obtained or Produced in the territory of any Party
74		0305.72	-- Fish heads, tails and maws	Wholly-Obtained or Produced in the territory of any Party
75		0305.79	-- Other	Wholly-Obtained or Produced in the territory of any Party
		03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.	
		0306.1	- Frozen :	
76		0306.11	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
77		0306.12	-- Lobsters (<i>Homarus spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
78		0306.14	-- Crabs	Wholly-Obtained or Produced in the territory of any Party
79		0306.15	-- Norway lobsters (<i>Nephrops norvegicus</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
80		0306.16	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	Wholly-Obtained or Produced in the territory of any Party
81		0306.17	-- Other shrimps and prawns	Wholly-Obtained or Produced in the territory of any Party
82		0306.19	-- Other	Wholly-Obtained or Produced in the territory of any Party
		0306.3	- Live, fresh or chilled :	
83		0306.31	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
84		0306.32	-- Lobsters (<i>Homarus spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
85		0306.33	-- Crabs	Wholly-Obtained or Produced in the territory of the exporting Party
86		0306.34	-- Norway lobsters (<i>Nephrops norvegicus</i>)	Wholly-Obtained or Produced in the territory of any Party
87		0306.35	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	Wholly-Obtained or Produced in the territory of any Party
88		0306.36	-- Other shrimps and prawns	Wholly-Obtained or Produced in the territory of any Party
89		0306.39	-- Other	Wholly-Obtained or Produced in the territory of any Party
		0306.9	- Other :	
90		0306.91	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
91		0306.92	-- Lobsters (<i>Homarus spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
92		0306.93	-- Crabs	Wholly-Obtained or Produced in the territory of the exporting Party
93		0306.94	-- Norway lobsters (<i>Nephrops norvegicus</i>)	Wholly-Obtained or Produced in the territory of any Party
94		0306.95	-- Shrimps and prawns	Wholly-Obtained or Produced in the territory of any Party
95		0306.99	-- Other	Wholly-Obtained or Produced in the territory of any Party
		03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.	
		0307.1	- Oysters :	
96		0307.11	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of any Party
97		0307.12	-- Frozen	Wholly-Obtained or Produced in the territory of any Party
98		0307.19	-- Other	Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		0307.2	- Scallops and other molluscs of the family <i>Pectinidae</i> :	
99		0307.21	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of any Party
100		0307.22	-- Frozen	Wholly-Obtained or Produced in the territory of any Party
101		0307.29	-- Other	Wholly-Obtained or Produced in the territory of any Party
		0307.3	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :	
102		0307.31	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
103		0307.32	-- Frozen	Wholly-Obtained or Produced in the territory of the exporting Party
104		0307.39	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
		0307.4	- Cuttle fish and squid :	
105		0307.42	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
106		0307.43	-- Frozen	Wholly-Obtained or Produced in the territory of any Party
107		0307.49	-- Other	Wholly-Obtained or Produced in the territory of any Party
		0307.5	- Octopus (<i>Octopus spp.</i>) :	
108		0307.51	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
109		0307.52	-- Frozen	Wholly-Obtained or Produced in the territory of any Party
110		0307.59	-- Other	Wholly-Obtained or Produced in the territory of any Party
111		0307.60	-- Snails, other than sea snails	Wholly-Obtained or Produced in the territory of the exporting Party
		0307.7	- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>) :	
112		0307.71	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
113		0307.72	-- Frozen	Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
114		0307.79	-- Other	Wholly-Obtained or Produced in the territory of any Party
		0307.8	- Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>) :	
115		0307.81	-- Live, fresh or chilled abalone (<i>Haliotis spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
116		0307.82	-- Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
117		0307.83	-- Frozen abalone (<i>Haliotis spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
118		0307.84	-- Frozen stromboid conchs (<i>Strombus spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
119		0307.87	-- Other abalone (<i>Haliotis spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
120		0307.88	-- Other stromboid conchs (<i>Strombus spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
		0307.9	- Other :	
121		0307.91	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
122		0307.92	-- Frozen	Wholly-Obtained or Produced in the territory of any Party
123		0307.99	-- Other	Wholly-Obtained or Produced in the territory of any Party
		03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.	
		0308.1	- Sea cucumbers (<i>Stichopus japonicus, Holothuroidea</i>) :	
124		0308.11	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
125		0308.12	-- Frozen	Wholly-Obtained or Produced in the territory of any Party
126		0308.19	-- Other	Wholly-Obtained or Produced in the territory of any Party
		0308.2	- Sea urchins (<i>Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus</i>) :	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
127		0308.21	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
128		0308.22	-- Frozen	Wholly-Obtained or Produced in the territory of any Party
129		0308.29	-- Other	Wholly-Obtained or Produced in the territory of any Party
130		0308.30	- Jellyfish (<i>Rhopilema spp.</i>)	Wholly-Obtained or Produced in the territory of any Party
131		0308.90	- Other	Wholly-Obtained or Produced in the territory of any Party
		03.09	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.	
132		0309.10	- Of fish	Wholly-Obtained or Produced in the territory of the exporting Party
133		0309.90	- Other	Wholly-Obtained or Produced in the territory of any Party
	Chapter 04		Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	
		04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	
134		0401.10	- Of a fat content, by weight, not exceeding 1 %	Wholly-Obtained or Produced in the territory of the exporting Party
135		0401.20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	Wholly-Obtained or Produced in the territory of any Party
136		0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	Wholly-Obtained or Produced in the territory of the exporting Party
137		0401.50	- Of a fat content, by weight, exceeding 10 %	Wholly-Obtained or Produced in the territory of the exporting Party
138		04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 45 percent of the FOB value of the good
139		04.03	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	Change to Heading 04.03 from any other Heading, provided that products of 04.03 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk; or A regional value content of not less than 45 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	
140		0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 45 percent of the FOB value of the good
141		0404.90	- Other	Wholly-Obtained or Produced in the territory of the exporting Party
142		04.05	Butter and other fats and oils derived from milk; dairy spreads.	Wholly-Obtained or Produced in the territory of the exporting Party
		04.06	Cheese and curd.	
143		0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	Wholly-Obtained or Produced in the territory of the exporting Party
144		0406.20	- Grated or powdered cheese, of all kinds	Wholly-Obtained or Produced in the territory of the exporting Party
145		0406.30	- Processed cheese, not grated or powdered	Change to Subheading 0406.30 from any other Heading, provided that products of 0406.30 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk; or A regional value content of not less than 45 percent of the FOB value of the good
146		0406.40	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	Wholly-Obtained or Produced in the territory of the exporting Party
147		0406.90	- Other cheese	Wholly-Obtained or Produced in the territory of the exporting Party
148		04.07	Birds' eggs, in shell, fresh, preserved or cooked.	Wholly-Obtained or Produced in the territory of the exporting Party
149		04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	Wholly-Obtained or Produced in the territory of the exporting Party
150		04.09	Natural honey.	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
151		04.10	Insects and other edible products of animal origin, not elsewhere specified or included.	Wholly-Obtained or Produced in the territory of the exporting Party
152	Chapter 05		Products of animal origin, not elsewhere specified or included	Wholly-Obtained or Produced in the territory of the exporting Party
SECTION II – VEGETABLE PRODUCTS				
153	Chapter 06		Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Wholly-Obtained or Produced in the territory of the exporting Party
154	Chapter 07		Edible vegetables and certain roots and tubers	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 08		Edible fruit and nuts; peel of citrus fruit or melons	
		08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
			0801.1 - Coconuts :	
155			0801.11 -- Desiccated	Wholly-Obtained or Produced in the territory of the exporting Party
156			0801.12 -- In the inner shell (endocarp)	Wholly-Obtained or Produced in the territory of the exporting Party
157			0801.19 -- Other	Wholly-Obtained or Produced in the territory of the exporting Party
			0801.2 - Brazil nuts :	
158			0801.21 -- In shell	Wholly-Obtained or Produced in the territory of the exporting Party
159			0801.22 -- Shelled	Wholly-Obtained or Produced in the territory of the exporting Party
			0801.3 - Cashew nuts :	
160			0801.31 -- In shell	Wholly-Obtained or Produced in the territory of any Party
161			0801.32 -- Shelled	Wholly-Obtained or Produced in the territory of any Party
162		08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	Wholly-Obtained or Produced in the territory of the exporting Party
163		08.03	Bananas, including plantains, fresh or dried.	Wholly-Obtained or Produced in the territory of any Party
		08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
164			0804.10 - Dates	Wholly-Obtained or Produced in the territory of the exporting Party
165			0804.20 - Figs	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
166		0804.30	- Pineapples	Wholly-Obtained or Produced in the territory of any Party
167		0804.40	- Avocados	Wholly-Obtained or Produced in the territory of any Party
168		0804.50	- Guavas, mangoes and mangosteens	Wholly-Obtained or Produced in the territory of any Party
169		08.05	Citrus fruit, fresh or dried.	Wholly-Obtained or Produced in the territory of the exporting Party
170		08.06	Grapes, fresh or dried.	Wholly-Obtained or Produced in the territory of the exporting Party
171		08.07	Melons (including watermelons) and papaws (papayas), fresh.	Wholly-Obtained or Produced in the territory of the exporting Party
172		08.08	Apples, pears and quinces, fresh.	Wholly-Obtained or Produced in the territory of the exporting Party
173		08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	Wholly-Obtained or Produced in the territory of the exporting Party
174		08.10	Other fruit, fresh.	Wholly-Obtained or Produced in the territory of the exporting Party
175		08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	Wholly-Obtained or Produced in the territory of the exporting Party
176		08.12	Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.	Wholly-Obtained or Produced in the territory of the exporting Party
		08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
177		0813.10	- Apricots	Wholly-Obtained or Produced in the territory of the exporting Party
178		0813.20	- Prunes	Wholly-Obtained or Produced in the territory of the exporting Party
179		0813.30	- Apples	Wholly-Obtained or Produced in the territory of the exporting Party
180		0813.40	- Other fruit	Wholly-Obtained or Produced in the territory of the exporting Party
181		0813.50	- Mixtures of nuts or dried fruits of this Chapter	Wholly-Obtained or Produced in the territory of any Party
182		08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				water or in other preservative solutions.	
	Chapter 09			Coffee, tea, maté and spices	
		09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
			0901.1	- Coffee, not roasted :	
183			0901.11	-- Not decaffeinated	Wholly-Obtained or Produced in the territory of the exporting Party
184			0901.12	-- Decaffeinated	A regional value content of not less than 45 percent of the FOB value of the good
			0901.2	- Coffee roasted :	
185			0901.21	-- Not decaffeinated	A regional value content of not less than 45 percent of the FOB value of the good
186			0901.22	-- Decaffeinated	A regional value content of not less than 45 percent of the FOB value of the good
187			0901.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good
188		09.02		Tea, whether or not flavoured.	Wholly-Obtained or Produced in the territory of the exporting Party
189		09.03		Maté.	Wholly-Obtained or Produced in the territory of the exporting Party
		09.04		Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	
			0904.1	- Pepper :	
190			0904.11	-- Neither crushed nor ground	Wholly-Obtained or Produced in the territory of the exporting Party
191			0904.12	-- Crushed or ground	A regional value content of not less than 40 percent of the FOB value of the good
			0904.2	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
192			0904.21	-- Dried, neither crushed nor ground	Wholly-Obtained or Produced in the territory of the exporting Party
193			0904.22	-- Crushed or ground	Wholly-Obtained or Produced in the territory of the exporting Party
194		09.05		Vanilla.	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		09.06	Cinnamon and cinnamon-tree flowers.	
			0906.1 - Neither crushed nor ground :	
195			0906.11 -- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	Wholly-Obtained or Produced in the territory of the exporting Party
196			0906.19 -- Other	Wholly-Obtained or Produced in the territory of the exporting Party
197			0906.20 - Crushed or ground	A regional value content of not less than 40 percent of the FOB value of the good
198		09.07	Cloves (whole fruit, cloves and stems).	Wholly-Obtained or Produced in the territory of the exporting Party
199		09.08	Nutmeg, mace and cardamoms.	Wholly-Obtained or Produced in the territory of the exporting Party
200		09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	Wholly-Obtained or Produced in the territory of the exporting Party
		09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
			0910.1 - Ginger :	
201			0910.11 -- Neither crushed nor ground	Wholly-Obtained or Produced in the territory of the exporting Party
202			0910.12 -- Crushed or ground	Wholly-Obtained or Produced in the territory of the exporting Party
203			0910.20 - Saffron	Wholly-Obtained or Produced in the territory of the exporting Party
204			0910.30 - Turmeric (curcuma)	Wholly-Obtained or Produced in the territory of the exporting Party
			0910.9 - Other spices :	
205			0910.91 -- Mixtures referred to in Note 1 (b) to this Chapter	A regional value content of not less than 40 percent of the FOB value of the good
206			0910.99 -- Other	A. Thyme; bay leaves :Wholly-Obtained or Produced in the territory of the exporting Party B. Other: A regional value content of not less than 40 percent of the FOB value of the good
207	Chapter 10		Cereals	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 11		Products of the milling industry; malt; starches; inulin; wheat gluten	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
208		11.01	Wheat or meslin flour.	Change to Heading 11.01 from any other Chapter
		11.02	Cereal flours other than of wheat or meslin.	
209			1102.20 - Maize (corn) flour	Wholly-Obtained or Produced in the territory of the exporting Party
210			1102.90 - Other	A. Rice flour, Rye flour: Wholly-Obtained or Produced in the territory of any Party B. Others: Change to Subheading 1102.90 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party
		11.03	Cereal groats, meal and pellets.	
			1103.1 - Groats and meal :	
211			1103.11 -- Of wheat	Change to Subheading 1103.11 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
212			1103.13 -- Of maize (corn)	Change to Subheading 1103.13 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
213			1103.19 -- Of other cereals	Change to Subheading 1103.19 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party
214			1103.20 - Pellets	Change to Subheading 1103.20 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
			1104.1 - Rolled or flaked grains :	
215			1104.12 -- Of oats	Change to Subheading 1104.12 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
216			1104.19 -- Of other cereals	Change to Subheading 1104.19 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party
			1104.2 - Other worked grains (for example, hulled, pearled, sliced or kibbled) :	
217			1104.22 -- Of oats	Wholly-Obtained or Produced in the territory of the exporting Party
218			1104.23 -- Of maize (corn)	Wholly-Obtained or Produced in the territory of the exporting Party
219			1104.29 -- Of other cereals	Wholly-Obtained or Produced in the territory of the exporting Party
220			1104.30 - Germ of cereals, whole, rolled, flaked or ground	Wholly-Obtained or Produced in the territory of the exporting Party
		11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	
221			1105.10 - Flour, meal and powder	Change to Subheading 1105.10 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
222			1105.20 - Flakes, granules and pellets	Wholly-Obtained or Produced in the territory of the exporting Party
223		11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	Change to Heading 11.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		11.07	Malt, whether or not roasted.	
224			1107.10 - Not roasted	Change to Subheading 1107.10 from any other Chapter

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
225		1107.20	- Roasted	Wholly-Obtained or Produced in the territory of the exporting Party
226		11.08	Starches; inulin.	Change to Heading 11.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
227		11.09	Wheat gluten, whether or not dried.	Wholly-Obtained or Produced in the territory of the exporting Party
228	Chapter 12		Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 13		Lac; gums; resins and other vegetable saps and extracts	
229		13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	Wholly-Obtained or Produced in the territory of the exporting Party
		13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
		1302.1	- Vegetable saps and extracts :	
230		1302.11	- Opium	Wholly-Obtained or Produced in the territory of the exporting Party
231		1302.12	-- Of liquorice	Wholly-Obtained or Produced in the territory of the exporting Party
232		1302.13	-- Of hops	Wholly-Obtained or Produced in the territory of the exporting Party
233		1302.14	-- Of ephedra	Wholly-Obtained or Produced in the territory of the exporting Party
234		1302.19	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
235		1302.20	- Pectic substances, pectinates and pectates	Wholly-Obtained or Produced in the territory of the exporting Party
		1302.3	- Mucilages and thickeners, whether or not modified, derived from vegetable products :	
236		1302.31	-- Agar-agar	A regional value content of not less than 70 percent of the FOB value of the good
237		1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
238		1302.39	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
239	Chapter 14		Vegetable plaiting materials; vegetable products not elsewhere specified or included	Wholly-Obtained or Produced in the territory of the exporting Party
SECTION III – ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES				
	Chapter 15		Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
		15.15	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
240		1515.50	- Sesame oil and its fractions	Change to Subheading 1515.50 from any other Heading, provided that materials from Chapter 12 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapter 12 are Wholly-Obtained or Produced in the territory of any Party
		15.17	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.	
241		1517.10	- Margarine, excluding liquid margarine	Change to Subheading 1517.10 from any other Chapter, provided that it has a regional value content of not less than 40 percent of the FOB value of the good
242		1517.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good
243		15.18	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	Change to Heading 15.18 from any other Chapter, provided that it has a regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
	SECTION IV – PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY			
	Chapter 16		Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects	
244		16.01	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	A regional value content of not less than 40 percent of the FOB value of the good
		16.02	Other prepared or preserved meat, meat offal, blood or insects.	
245			1602.20 - Of liver of any animal	Change to Subheading 1602.20 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
			1602.3 - Of poultry of heading 01.05 :	
246			1602.31 -- Of turkeys	Change to Subheading 1602.31 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
247			1602.32 -- Of fowls of the species <i>Gallus domesticus</i>	A regional value content of not less than 60 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of any Party
248			1602.39 -- Other	Change to Subheading 1602.39 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
			1602.4	- Of swine :	
249			1602.41	-- Hams and cuts thereof	A regional value content of not less than 40 percent of the FOB value of the good
250			1602.42	-- Shoulders and cuts thereof	Change to Subheading 1602.42 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
251			1602.49	-- Other, including mixtures	Change to Subheading 1602.49 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
252			1602.50	- Of bovine animals	A regional value content of not less than 40 percent of the FOB value of the good
253			1602.90	- Other, including preparations of blood of any animal	Change to Subheading 1602.90 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
		16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
			1604.1	- Fish, whole or in pieces, but not minced :	
254			1604.11	-- Salmon	Change to Subheading 1604.11 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
255		1604.12	-- Herrings	A regional value content of not less than 40 percent of the FOB value of the good
256		1604.13	-- Sardines, sardinella and brisling or sprats	A regional value content of not less than 40 percent of the FOB value of the good
257		1604.15	-- Mackerel	A regional value content of not less than 40 percent of the FOB value of the good
258		1604.16	-- Anchovies	Change to Subheading 1604.16 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
259		1604.17	-- Eels	Change to Subheading 1604.17 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
260		1604.18	-- Shark fins	Change to Subheading 1604.18 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
261		1604.19	-- Other	Change to Subheading 1604.19 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
262		1604.20	- Other prepared or preserved fish	Change to Subheading 1604.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		1604.3	- Caviar and caviar substitutes :	
263		1604.31	-- Caviar	Change to Subheading 1604.31 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
264		1604.32	-- Caviar substitutes	Change to Subheading 1604.32 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
265		1605.10	- Crab	A regional value content of not less than 35 percent of the FOB value of the good
		1605.2	- Shrimps and prawns :	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
266		1605.21	-- Not in airtight container	A regional value content of not less than 35 percent of the FOB value of the good
267		1605.29	-- Other	A regional value content of not less than 35 percent of the FOB value of the good
268		1605.30	- Lobster	Change to Subheading 1605.30 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
269		1605.40	- Other crustaceans	Change to Subheading 1605.40 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
		1605.5	- Molluscs :	
270		1605.51	-- Oysters	Change to Subheading 1605.51 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
271		1605.52	-- Scallops, including queen scallops	Change to Subheading 1605.52 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
272		1605.53	-- Mussels	Change to Subheading 1605.53 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
273			1605.54	-- Cuttle fish and squid	Change to Subheading 1605.54 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
274			1605.55	-- Octopus	Change to Subheading 1605.55 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
275			1605.56	-- Clams, cockles and arkshells	Change to Subheading 1605.56 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
276			1605.57	-- Abalone	Change to Subheading 1605.57 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
277			1605.58	-- Snails, other than sea snails	Change to Subheading 1605.58 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					Obtained or Produced in the territory of any Party
278			1605.59	-- Other	Change to Subheading 1605.59 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
			1605.6	- Other aquatic invertebrates :	
279			1605.61	-- Sea cucumbers	Change to Subheading 1605.61 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
280			1605.62	-- Sea urchins	Change to Subheading 1605.62 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
281			1605.63	-- Jellyfish	Change to Subheading 1605.63 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
282			1605.69	-- Other	Change to Subheading 1605.69 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
	Chapter 19		Preparations of cereals, flour, starch or milk; pastrycooks' products	
		19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
283			1901.10 - Preparations suitable for infants or young children, put up for retail sale	Change to Subheading 1901.10 from any other Heading, provided that materials from Headings 04.01 through 04.04, and Chapters 10 and 11 are originating in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Headings 04.01 through 04.04, and Chapters 10 and 11 are originating in the territory of any Party
284			1901.20 - Mixes and doughs for the preparation of bakers' wares of heading 19.05	Change to Subheading 1901.20 from any other Heading, provided that materials from Chapters 10 and 11 are originating in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 10 and 11 are originating in the territory of any Party
285			1901.90 - Other	For Korea's HS Code 1901.90.2010; 1901.90.2020: Wholly-Obtained or Produced in the territory of any Party; For others: Change to Subheading 1901.90 from any other Heading, provided that materials from Heading 04.01 through 04.04, and Chapters 10 and 11 are originating in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Heading 04.01 through 04.04, and Chapters 10 and 11 are originating in the territory of any Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria	
		19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	
286			1904.90	- Other	For Korea's HS 1904.90.1010; 1904.90.1090: Change to Subheading 1904.90 from any other Heading, in conditions that the de minimis rule shall not be applied to a non-originating material imported from a non-Party used in the production of the good unless the non-originating material is provided for in a different sub-heading from that of the good; or A regional value content of not less than 40 percent of the FOB value of the good; For others: Change to Subheading 1904.90 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
		19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
			1905.3	- Sweet biscuits; waffles and wafers :	
287			1905.31	-- Sweet biscuits	Change to Subheading 1905.31 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
288			1905.32	-- Waffles and wafers	Change to Subheading 1905.32 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
289			1905.90	- Other	Change to Subheading 1905.90 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 20			Preparations of vegetables, fruit, nuts or other parts of plants	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
290			2003.90 - Other	Change to Subheading 2003.90 from any other Heading, provided that it has a regional value content of not less than 60 percent of the FOB value of the good
		20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	
			2005.9 - Other vegetables and mixtures of vegetables :	
291			2005.91 -- Bamboo shoots	A regional value content of not less than 40 percent of the FOB value of the good
292			2005.99 -- Other	For Korea's HS Code 2005.99.1000: A regional value content of not less than 60 percent of the FOB value of the good; For others: A regional value content of not less than 40 percent of the FOB value of the good
293		20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	A regional value content of not less than 45 percent of the FOB value of the good
		20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
			2008.1 - Nuts, ground-nuts and other seeds, whether or not mixed together :	
294			2008.11 -- Ground-nuts	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapter 12 are Wholly-Obtained or Produced in the territory of any Party
295			2008.19 -- Other, including mixtures	Change to Subheading 2008.19 from any other Heading, provided that the material of Subheading 0802.31, 0802.32, 0802.41, 0802.42, 0802.91, 0802.92 and 0802.99 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					material of Subheading 0802.31, 0802.32, 0802.41, 0802.42, 0802.91, 0802.92 and 0802.99 are Wholly-Obtained or Produced in the territory of any Party
296			2008.20	- Pineapples	Change to Subheading 2008.20 from any other Chapter, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
			2008.9	- Other, including mixtures other than those of subheading 2008.19 :	
297			2008.93	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>)	Change to Subheading 2008.93 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
298			2008.97	-- Mixtures	Change to Subheading 2008.97 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
299			2008.99	-- Other	A. Prepared edible seaweeds: A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of subheading 1212.21 are Wholly-Obtained or Produced in the territory of any Party B. Other goods: Change to Subheading 2008.99 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
			2009.4	- Pineapple juice :	
300			2009.41	-- Of a Brix value not exceeding 20	Change to Subheading 2009.41 from any other Chapter, provided that the materials of Chapter 8 are Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
301		2009.49	-- Other	Change to Subheading 2009.49 from any other Chapter, provided that the materials of Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
		2009.8	- Juice of any other single fruit, nut or vegetable :	
302		2009.81	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice	Change to Subheading 2009.81 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
303		2009.89	-- Other	Change to Subheading 2009.89 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
304		2009.90	- Mixtures of juices	Change to Subheading 2009.90 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 21		Miscellaneous edible preparations	
		21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
305		2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	Change to Subheading 2101.20 from any other Heading, provided that the materials of Heading 09.02 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Heading 09.02 are Wholly-Obtained or Produced in the territory of any Party
		21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
306		2103.90	- Other	For Korea's HS Code 2103.90.1030; 2103.90.9030; 2103.90.9090: Change to Subheading 2103.90 from any other Heading, provided that materials from Chapters 7 and 9 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					than 40 percent of the FOB value of the good, provided that materials from Chapters 7 and 9 are Wholly-Obtained or Produced in the territory of any Party; For others: Change to Subheading 2103.90 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
		21.06		Food preparations not elsewhere specified or included.	
307			2106.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Subheadings 1211.20, 1302.14 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
	Chapter 22			Beverages, spirits and vinegar	
		22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.	
308			2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	A regional value content of not less than 40 percent of the FOB value of the good
			2202.9	- Other :	
309			2202.91	-- Non-alcoholic beer	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Subheadings 1211.20, 1302.14 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
310			2202.99	-- Other	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Subheadings 1211.20, 1302.14 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
311		22.03		Beer made from malt.	Change to Heading 22.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		2204.2	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :	
312		2204.21	-- In containers holding 2 l or less	Change to Subheading 2204.21 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
313		2204.22	-- In containers holding more than 2 l but not more than 10 l	Change to Subheading 2204.22 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
314		2204.29	-- Other	Change to Subheading 2204.29 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.	
315		2208.20	- Spirits obtained by distilling grape wine or grape marc	Change to Subheading 2208.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
316		2208.30	- Whiskies	Change to Subheading 2208.30 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
317		2208.70	- Liqueurs and cordials	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Subheadings 1211.20, 1302.14 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
	Chapter 23		Residues and waste from the food industries; prepared animal fodder	
		23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	
318		2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Change to Subheading 2301.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.	
319			2306.50	- Of coconut or copra	Change to Subheading 2306.50 from any other Chapter, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
320		23.08		Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Change to Heading 23.08 from any other Chapter, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
		23.09		Preparations of a kind used in animal feeding.	
321			2309.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 24			Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	
322		24.01		Unmanufactured tobacco; tobacco refuse.	Wholly-Obtained or Produced in the territory of the exporting Party
		24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
323			2402.20	- Cigarettes containing tobacco	Change to Subheading 2402.20 from any other Heading, provided that the value of non-originating materials of Heading 24.03 does not exceed 60% of the FOB value of the good.
		24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				products intended for the intake of nicotine into the human body.	
			2404.1	- Products intended for inhalation without combustion :	
324			2404.11	-- Containing tobacco or reconstituted tobacco	Change to Subheading 2404.11 from any other Heading, except from Heading 24.03; or A regional value content of not less than 40 percent of the FOB value of the good
325			2404.12	-- Other, containing nicotine	Change to Subheading 2404.12 from any other Heading, except from Heading 38.24; or A regional value content of not less than 40 percent of the FOB value of the good
326			2404.19	-- Other	A. For manufactured tobacco substitutes: Change to Subheading 2404.19 from any other Heading, except from Heading 24.03; B. For any other goods: Change to Subheading 2404.19 from any other Heading, except from Heading 38.24; or A regional value content of not less than 40 percent of the FOB value of the good.
			2404.9	- Other :	
327			2404.91	-- For oral application	A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Subheadings 1211.20, 1212.21, 1302.14 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
328			2404.92	-- For transdermal application	Change to Subheading 2404.92 from any other Heading, except from Heading 38.24; or A regional value content of not less than 40 percent of the FOB value of the good
SECTION VI – PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES					
	Chapter 29			Organic chemicals	
		29.21		Amine-function compounds.	
			2921.2	- Acyclic polyamines and their derivatives; salts thereof :	
329			2921.21	-- Ethylenediamine and its salts	Change to Subheading 2921.21 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
330			2921.29	-- Other	Change to Subheading 2921.29 from any other Subheading; or A regional

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					value content of not less than 40 percent of the FOB value of the good
		29.22		Oxygen-function amino-compounds.	
			2922.1	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :	
331			2922.12	-- Diethanolamine and its salts	Change to Subheading 2922.12 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
332			2922.15	-- Triethanolamine	Change to Subheading 2922.15 from any other Subheading, except from triethanolamine's salt of Subheading 2922.19; or A regional value content of not less than 40 percent of the FOB value of the good
			2922.4	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :	
333			2922.41	-- Lysine and its esters; salts thereof	Change to Subheading 2922.41 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
334			2923.30	- Tetraethylammonium perfluorooctane sulphonate	Change to Subheading 2923.30 from any other Subheading, except from Subheadings 2923.40 and 2923.90; or A regional value content of not less than 40 percent of the FOB value of the good
335			2923.40	- Didecyldimethylammonium perfluorooctane sulphonate	Change to Subheading 2923.40 from any other Subheading, except from Subheadings 2923.30 and 2923.90; or A regional value content of not less than 40 percent of the FOB value of the good
336			2923.90	- Other	Change to Subheading 2923.90 from any other Subheading, except from Subheadings 2923.30 and 2923.40; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 33			Essential oils and resinoids; perfumery, cosmetic or toilet preparations	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
337			3301.30 - Resinoids	Change to Subheading 3301.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
338			3301.90 - Other	Change to Subheading 3301.90 from any other Heading, provided that the materials of Subheadings 1211.20, 1302.14 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Subheadings 1211.20, 1302.14 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
SECTION VII – PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF				
	Chapter 40		Rubber and articles thereof	
		40.11	New pneumatic tyres, of rubber.	
339			4011.10 - Of a kind used on motor cars (including station wagons and racing cars)	Change to Subheading 4011.10 from any other Heading, provided that it has a regional value content of not less than 55 percent of the FOB value of the good
340			4011.20 - Of a kind used on buses or lorries	Change to Subheading 4011.20 from any other Heading, provided that it has a regional value content of not less than 55 percent of the FOB value of the good
341			4011.40 - Of a kind used on motorcycles	Change to Subheading 4011.40 from any other Heading, provided that it has a regional value content of not less than 55 percent of the FOB value of the good
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 42		Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	
			4203.2 - Gloves, mittens and mitts :	
342			4203.21 -- Specially designed for use in sports	Change to Subheading 4203.21 from any other Chapter
SECTION XI – TEXTILES AND TEXTILE ARTICLES				
	Chapter 50		Silk	
343		50.01	Silk-worm cocoons suitable for reeling.	Change to Heading 50.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
344		50.02	Raw silk (not thrown).	Change to Heading 50.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
345		50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	Change to Heading 50.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
346		50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	Change to Heading 50.06 from any other Heading, except from Headings 50.04 and 50.05; or A regional value content of not less than 40 percent of the FOB value of the good
347		50.07	Woven fabrics of silk or of silk waste.	Change to Heading 50.07 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 51		Wool, fine or coarse animal hair; horsehair yarn and woven fabric	
348		51.01	Wool, not carded or combed.	Change to Heading 51.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
349		51.02	Fine or coarse animal hair, not carded or combed.	Change to Heading 51.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
350		51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	Change to Heading 51.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
351		51.04	Garnetted stock of wool or of fine or coarse animal hair.	Change to Heading 51.04 from any other Chapter; or A regional value

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					content of not less than 40 percent of the FOB value of the good
352		51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	Change to Heading 51.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
353		51.09		Yarn of wool or of fine animal hair, put up for retail sale.	Change to Heading 51.09 from any other Heading, except from Headings 51.06 through 51.08; or A regional value content of not less than 40 percent of the FOB value of the good
354		51.11		Woven fabrics of carded wool or of carded fine animal hair.	Change to Heading 51.11 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
355		51.12		Woven fabrics of combed wool or of combed fine animal hair.	Change to Heading 51.12 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
356		51.13		Woven fabrics of coarse animal hair or of horsehair.	Change to Heading 51.13 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 52			Cotton	
357		52.01		Cotton, not carded or combed.	Change to Heading 52.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
358		52.02		Cotton waste (including yarn waste and garnetted stock).	Change to Heading 52.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
359		52.03		Cotton, carded or combed.	Change to Heading 52.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
360		52.07		Cotton yarn (other than sewing thread) put up for retail sale.	Change to Heading 52.07 from any other Heading, except from Headings 52.04 through 52.06; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 53			Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
361		53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	Change to Heading 53.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
362		53.02	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	Change to Heading 53.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
363		53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	Change to Heading 53.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
364		53.05	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	Change to Heading 53.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
365		53.09	Woven fabrics of flax.	Change to Heading 53.09 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
366		53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	Change to Heading 53.10 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
367		53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	Change to Heading 53.11 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 54		Man-made filaments; strip and the like of man-made textile materials	
368		54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.	Change to Heading 54.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
369		54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	Change to Heading 54.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
370		54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	Change to Heading 54.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
371		54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	Change to Heading 54.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
372		54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	Change to Heading 54.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
373		54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.	Change to Heading 54.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 55		Man-made staple fibres	
374		55.01	Synthetic filament tow.	Change to Heading 55.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
375		55.02	Artificial filament tow.	Change to Heading 55.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
376		55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	Change to Heading 55.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
377		55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	Change to Heading 55.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
378		55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	Change to Heading 55.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
379		55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	Change to Heading 55.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
380		55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Change to Heading 55.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
381		55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	Change to Heading 55.11 from any other Heading, except from Headings 55.08 through 55.10; or A regional value content of not less than 40 percent of the FOB value of the good
382	Chapter 56		Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	Change to Chapter 56 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
383	Chapter 57		Carpets and other textile floor coverings	Change to Chapter 57 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 58		Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	
384		58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	Change to Heading 58.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
385		58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	Change to Heading 58.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
386		58.03	Gauze, other than narrow fabrics of heading 58.06.	Change to Heading 58.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
387		58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	Change to Heading 58.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
388		58.05	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	Change to Heading 58.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
389		58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	Change to Heading 58.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
390		58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	Change to Heading 58.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
391		58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	Change to Heading 58.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
392		58.09	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	Change to Heading 58.09 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
393	Chapter 59		Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Change to Chapter 59 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
394	Chapter 61		Articles of apparel and clothing accessories, knitted or crocheted	Change to Chapter 61 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 62		Articles of apparel and clothing accessories, not knitted or crocheted	
395		62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	Change to Heading 62.01 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
396		62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	Change to Heading 62.02 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
397		62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	Change to Heading 62.03 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
398		62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls,	Change to Heading 62.04 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				breeches and shorts (other than swimwear).	less than 40 percent of the FOB value of the good
399		62.05		Men's or boys' shirts.	Change to Heading 62.05 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
400		62.06		Women's or girls' blouses, shirts and shirt-blouses.	Change to Heading 62.06 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
401		62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	Change to Heading 62.07 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
402		62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	Change to Heading 62.08 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
403		62.09		Babies' garments and clothing accessories.	Change to Heading 62.09 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
404		62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	Change to Heading 62.10 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
405		62.11		Track suits, ski suits and swimwear; other garments.	Change to Heading 62.11 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
406		62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	Change to Heading 62.12 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
407		62.13	Handkerchiefs.	Change to Heading 62.13 from any other Chapter, provided that the fabrics of Headings 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, 60.01 through 60.06 are originating and the good is both cut and sewn in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good
408		62.14	Shawls, scarves, mufflers, mantillas, veils and the like.	Change to Heading 62.14 from any other Chapter, provided that the fabrics of Headings 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, 60.01 through 60.06 are originating and the good is both cut and sewn in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good
409		62.15	Ties, bow ties and cravats.	Change to Heading 62.15 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
410		62.16	Gloves, mittens and mitts.	Change to Heading 62.16 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
411		62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	Change to Heading 62.17 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 63		Other made up textile articles; sets; worn clothing and worn textile articles; rags	
412		63.01	Blankets and travelling rugs.	Change to Heading 63.01 from any other Chapter, provided that the fabrics of Headings 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, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					less than 40 percent of the FOB value of the good
413		63.02		Bed linen, table linen, toilet linen and kitchen linen.	Change to Heading 63.02 from any other Chapter, provided that the fabrics of Headings 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, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
414		63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	Change to Heading 63.03 from any other Chapter, provided that the fabrics of Headings 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, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
415		63.04		Other furnishing articles, excluding those of heading 94.04.	Change to Heading 63.04 from any other Chapter, provided that the fabrics of Headings 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, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
416		63.05		Sacks and bags, of a kind used for the packing of goods.	Change to Heading 63.05 from any other Chapter, provided that the fabrics of Headings 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, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
417		63.06	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	Change to Heading 63.06 from any other Chapter, provided that the fabrics of Headings 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, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
418		63.07	Other made up articles, including dress patterns.	Change to Heading 63.07 from any other Chapter, provided that the fabrics of Headings 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, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
419		63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	Change to Heading 63.08 from any other Chapter, provided that the fabrics of Headings 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, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
420		63.09	Worn clothing and other worn articles.	Wholly-Obtained or Produced in the territory of the exporting Party
421		63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	Wholly-Obtained or Produced in the territory of the exporting Party
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	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
			6802.9 - Other :	
422			6802.91 -- Marble, travertine and alabaster	Change to Subheading 6802.91 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.	
423			6811.40 - Containing asbestos	A. Change to other sheets, panels, tiles and similar articles from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to other good from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
			6811.8 - Not containing asbestos :	
424			6811.82 -- Other sheets, panels, tiles and similar articles	Change to Subheading 6811.82 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 69		Ceramic products	
425		69.07	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.	Change to glazed goods of Heading 69.07 from goods that are not glazed of Heading 69.07; or Change to Heading 69.07 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
	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	
426		71.01	Pearls, natural or cultured, whether or not worked or graded	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	
427		71.02		Diamonds, whether or not worked, but not mounted or set.	Change to a Subheading of Heading 71.02 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
428		71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semiprecious stones, temporarily strung for convenience of transport.	Change to a Subheading of Heading 71.03 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
429		71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	Change to a Subheading of Heading 71.04 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	
430			7105.90	- Other	Change to Subheading 7105.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
			7113.1	- Of precious metal whether or not plated or clad with precious metal :	
431			7113.11	-- Of silver, whether or not plated or clad with other precious metal	Change to Subheading 7113.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
432			7113.20	- Of base metal clad with precious metal	Change to Subheading 7113.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		7114.1	- Of precious metal whether or not plated or clad with precious metal :	
433		7114.11	-- Of silver, whether or not plated or clad with other precious metal	Change to Subheading 7114.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
434		7114.20	- Of base metal clad with precious metal	Change to Subheading 7114.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.15	Other articles of precious metal or of metal clad with precious metal.	
435		7115.90	- Other	Change to Subheading 7115.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
436		71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	Change to a Subheading of Heading 71.16 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.17	Imitation jewellery.	
		7117.1	- Of base metal, whether or not plated with precious metal :	
437		7117.11	-- Cuff-links and studs	Change to Subheading 7117.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
438		7117.90	- Other	Change to Subheading 7117.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
SECTION XV - BASE METALS AND ARTICLES OF BASE METAL				
	Chapter 72		Iron and steel	
439		72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	Change to Heading 72.09 from any other Heading
		72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	
		7220.1	- Not further worked than hot-rolled :	
440		7220.11	-- Of a thickness of 4.75 mm or more	Change to Subheading 7220.11 from any other Heading, except from Heading 72.19

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
441		7220.12	-- Of a thickness of less than 4.75 mm	Change to Subheading 7220.12 from any other Heading, except from Heading 72.19
	Chapter 74		Copper and articles thereof	
442		74.08	Copper wire.	Change to Heading 74.08 from any other Heading, except from Heading 74.07; or A regional value content of not less than 40 percent of the FOB value of the good
443		74.13	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	Change to Heading 74.13 from any other Heading, except from Heading 74.07; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 76		Aluminium and articles thereof	
444		76.05	Aluminium wire.	Change to Heading 76.05 from any other Heading, except from Heading 76.04; or A regional value content of not less than 40 percent of the FOB value of the good
445		76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	Change to Heading 76.14 from any other Heading, except from Heading 76.05; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 81		Other base metals; cermets; articles thereof	
		81.04	Magnesium and articles thereof, including waste and scrap.	
446		8104.30	- Raspings, turnings and granules, graded according to size; powders	Change to Subheading 8104.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 83		Miscellaneous articles of base metal	
447		83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	Change to a Subheading of Heading 83.05 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
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	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
448		8415.10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	A regional value content of not less than 45 percent of the FOB value of the good
		84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
		8479.7	- Passenger boarding bridges :	
449		8479.71	-- Of a kind used in airports	Change to Subheading 8479.71 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
450		8479.79	-- Other	Change to Subheading 8479.79 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		8479.8	- Other machines and mechanical appliances :	
451		8479.81	-- For treating metal, including electric wire coil-winders	Change to Subheading 8479.81 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
452		8479.83	-- Cold isostatic presses	Change to Subheading 8479.83 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
453		8479.89	-- Other	Change to Subheading 8479.89 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		84.82	Ball or roller bearings.	
454		8482.10	- Ball bearings	Change to Subheading 8482.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		84.85	Machines for additive manufacturing.	
455		8485.10	- By metal deposit	Change to Subheading 8485.10 from any other Subheading; or A regional

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					value content of not less than 40 percent of the FOB value of the good
456			8485.30	- By plaster, cement, ceramics or glass deposit	Change to Subheading 8485.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
457			8485.80	- Other	Change to Subheading 8485.80 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories.	
458			8486.10	- Machines and apparatus for the manufacture of boules or wafers	Change to Subheading 8486.10 from within this Subheading or any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
459			8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	Change to Subheading 8486.20 from within this Subheading or any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
460			8486.30	- Machines and apparatus for the manufacture of flat panel displays	Change to Subheading 8486.30 from within this Subheading or any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
461			8486.40	- Machines and apparatus specified in Note 11 (C) to this Chapter	Change to Subheading 8486.40 from within this Subheading or any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 85			Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	
		85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
462		8504.50	- Other inductors	Change to Subheading 8504.50 from any other Subheading; or A regional value content of not less than 45 percent of the FOB value of the good
		85.08	Vacuum cleaners.	
		8508.1	- With self-contained electric motor :	
463		8508.19	-- Other	A. Change to domestic vacuum cleaners from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to other good from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
464		8508.60	- Other vacuum cleaners	Change to Subheading 8508.60 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.17	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
		8517.1	- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks :	
465		8517.13	-- Smartphones	Change to Subheading 8517.13 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
466		8517.14	-- Other telephones for cellular networks or for other wireless networks	Change to Subheading 8517.14 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		8517.6	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
467		8517.61	-- Base stations	A. Change to transmission apparatus incorporating reception apparatus from transmission apparatus of Subheading 8517.61 or any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to other good from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
468		8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	A. Change to transmission apparatus incorporating reception apparatus from transmission apparatus of Subheading 8517.62 or any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to other good from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
		8517.7	- Parts :	
469		8517.71	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Change to Subheading 8517.71 from within this Subheading or any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
470		8517.79	-- Other	Change to Subheading 8517.79 from within this Subheading or any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	
471		8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	Change to Subheading 8518.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
472		8518.50	- Electric sound amplifier sets	Change to Subheading 8518.50 from any other Subheading; or A regional

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					value content of not less than 40 percent of the FOB value of the good
		85.19		Sound recording or reproducing apparatus.	
473			8519.30	- Turntable (record-decks)	A. Change to turntables with automatic record change mechanism from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to other good from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.22		Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.	
474			8522.90	- Other	Change to Subheading 8522.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	
			8523.5	- Semiconductor media :	
475			8523.52	-- "Smart cards"	Change to Subheading 8523.52 from within this Subheading or any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.24		Flat panel display modules, whether or not incorporating touch-sensitive screens.	
			8524.1	- Without drivers or control circuits :	
476			8524.11	-- Of liquid crystals	Change to Subheading 8524.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
477			8524.12	-- Of organic light-emitting diodes (OLED)	Change to Subheading 8524.12 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
478		8524.19	-- Other	Change to Subheading 8524.19 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		8524.9	- Other :	
479		8524.91	-- Of liquid crystals	Change to Subheading 8524.91 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
480		8524.92	-- Of organic light-emitting diodes (OLED)	Change to Subheading 8524.92 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
481		8524.99	-- Other	Change to Subheading 8524.99 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	
482		8525.60	- Transmission apparatus incorporating reception apparatus	Change to Subheading 8525.60 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	
		8528.7	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :	
483		8528.71	-- Not designed to incorporate a video display or screen	A. Change to color reception apparatus for television from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to other good from any other Heading; or A regional value content of

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					not less than 40 percent of the FOB value of the good
484			8528.72	-- Other, colour	Change to Subheading 8528.72 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.29		Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.	
485			8529.90	- Other	Change to Subheading 8529.90 from within this Subheading or any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).	
			8532.2	- Other fixed capacitors :	
486			8532.22	-- Aluminium electrolytic	Change to Subheading 8532.22 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	
487			8536.10	- Fuses	Change to Subheading 8536.10 from any other Subheading; or A regional value content of not less than 45 percent of the FOB value of the good
		85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.	
			8539.2	- Other filament lamps, excluding ultra-violet or infra-red lamps :	
488			8539.21	-- Tungsten halogen	Change to Subheading 8539.21 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		8539.3	- Discharge lamps, other than ultra-violet lamps :	
489		8539.31	-- Fluorescent, hot cathode	Change to Subheading 8539.31 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		8539.5	- Light-emitting diode (LED) light sources :	
490		8539.51	-- Light-emitting diode (LED) modules	Change to Subheading 8539.51 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
491		8539.52	-- Light-emitting diode (LED) lamps	Change to Subheading 8539.52 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
492		8539.90	- Parts	Change to Subheading 8539.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
493		8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	Change to Subheading 8540.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
494		8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	A. Change to Data/graphic display tubes, monochrome from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to other good of Subheading 8540.40 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
495		8540.60	- Other cathode-ray tubes	Change to Subheading 8540.60 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		8540.7	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
496		8540.71	-- Magnetrons	Change to Subheading 8540.71 from any other Subheading; or A regional value content of not less than 45 percent of the FOB value of the good
497		8540.79	-- Other	A. Change to Klystrons from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to other good of Subheading 8540.79 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
		8540.8	- Other valves and tubes :	
498		8540.89	-- Other	Change to Subheading 8540.89 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		8540.9	- Parts :	
499		8540.91	-- Of cathode-ray tubes	Change to Subheading 8540.91 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	85.41		Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.	
		8541.5	- Other semiconductor devices :	
500		8541.51	-- Semiconductor-based transducers	Change to Subheading 8541.51 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
501		8541.59	-- Other	Change to Subheading 8541.59 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
502		8541.90	- Parts	Change to Subheading 8541.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
503		85.42	Electronic integrated circuits.	Change to multi-component integrated circuits (MCOs) from goods that are not multi-component integrated circuits (MCOs) of Heading 8542; or Change to good of Heading 8542 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
504			8543.40 - Electronic cigarettes and similar personal electric vaporising devices	Change to Subheading 8543.40 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
505			8543.70 - Other machines and apparatus	A. Change to electric fence energisers from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to other good from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 87		Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	
506		87.02	Motor vehicles for the transport of ten or more persons, including the driver.	A regional value content of not less than 45 percent of the FOB value of the good
		87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
			8703.2 - Other vehicles, with only spark-ignition internal combustion piston engine :	
507			8703.21 -- Of a cylinder capacity not exceeding 1,000 cc	A regional value content of not less than 45 percent of the FOB value of the good
508			8703.22 -- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	A regional value content of not less than 45 percent of the FOB value of the good
509			8703.23 -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	A regional value content of not less than 45 percent of the FOB value of the good
510			8703.24 -- Of a cylinder capacity exceeding 3,000 cc	A regional value content of not less than 45 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		8703.3	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
511		8703.31	-- Of a cylinder capacity not exceeding 1,500 cc	A regional value content of not less than 45 percent of the FOB value of the good
512		8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	A regional value content of not less than 45 percent of the FOB value of the good
513		8703.33	-- Of a cylinder capacity exceeding 2,500 cc	A regional value content of not less than 45 percent of the FOB value of the good
514		8703.40	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	A regional value content of not less than 45 percent of the FOB value of the good
515		8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	A regional value content of not less than 45 percent of the FOB value of the good
516		8703.60	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	A regional value content of not less than 45 percent of the FOB value of the good
517		8703.70	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	A regional value content of not less than 45 percent of the FOB value of the good
518		8703.80	- Other vehicles, with only electric motor for propulsion	A regional value content of not less than 45 percent of the FOB value of the good
519		8703.90	- Other	A regional value content of not less than 45 percent of the FOB value of the good
520		87.04	Motor vehicles for the transport of goods.	A regional value content of not less than 45 percent of the FOB value of the good
		87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
521		8708.40	- Gear boxes and parts thereof	A. Change to gear boxes from any other Heading; or A regional value content of

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					not less than 40 percent of the FOB value of the good B. Change to parts, provided that a regional value content of not less than 45 percent of the FOB value of the good
522			8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	A. Change to drive axles with differential and non-driving axles from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to parts, provided that a regional value content of not less than 45 percent of the FOB value of the good
523			8708.80	- Suspension systems and parts thereof (including shock-absorbers)	A. Change to suspension systems (including shock-absorbers) from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to parts, provided that a regional value content of not less than 45 percent of the FOB value of the good
			8708.9	- Other parts and accessories :	
524			8708.91	-- Radiators and parts thereof	A. Change to radiators from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to parts, provided that a regional value content of not less than 45 percent of the FOB value of the good
525			8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof	A. Change to silencers (mufflers) and exhaust pipes from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good B. Change to parts, provided that a regional value content of not less than 45 percent of the FOB value of the good
526			8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof	A regional value content of not less than 45 percent of the FOB value of the good
527			8708.95	-- Safety airbags with inflater system; parts thereof	A regional value content of not less than 45 percent of the FOB value of the good
528			8708.99	-- Other	A regional value content of not less than 45 percent of the FOB value of the good
529		87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary	A regional value content of not less than 45 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				motor, with or without side-cars; side-cars.	
	Chapter 89			Ships, boats and floating structures	
		89.07		Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).	
530			8907.10	- Inflatable rafts	Change to Subheading 8907.10 from any other Heading; or A regional value content of not less than 50 percent of the FOB value of the good
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	
531		90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	Change to a Subheading of Heading 90.02 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
SECTION XX - MISCELLANEOUS MANUFACTURED ARTICLES					
	Chapter 94			Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	
		94.03		Other furniture and parts thereof.	
532			9403.30	- Wooden furniture of a kind used in offices	A regional value content of not less than 60 percent of the FOB value of the good
533			9403.40	- Wooden furniture of a kind used in the kitchen	A regional value content of not less than 60 percent of the FOB value of the good
534			9403.50	- Wooden furniture of a kind used in the bedroom	A regional value content of not less than 60 percent of the FOB value of the good
535			9403.60	- Other wooden furniture	A regional value content of not less than 60 percent of the FOB value of the good