

Annex 2 referred to in Chapter 3
Product Specific Rules

Part 1
General Notes

For the purposes of the product specific rules set out in this Annex:

- (a) the product specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading;
- (b) reference to weight in this Annex means dry weight unless otherwise specified in the Harmonized System;
- (c) the following definitions apply:
 - the term "section" means a section of the Harmonized System;
 - the term "chapter" means a chapter of the Harmonized System;
 - the term "heading" means the first four digits in the tariff classification number under the Harmonized System; and
 - the term "subheading" means the first six digits in the tariff classification number under the Harmonized System;
- (d) this Annex is based on the Harmonized System as amended on January 1, 2002;
- (e) specific percentages referred to in Article 31, which relate to the total value or the total weight of non-originating materials used in the production of a good that do not undergo an applicable change in tariff classification, are as follows:
 - (i) in the case of a good provided for in chapter 28 through 49 and 64 through 97 of the Harmonized System, 10 percent in value of the good; and
 - (ii) in the case of a good provided for in chapter 50 through 63 of the Harmonized System, seven percent by weight of the good; and

Note 1: The term "value of non-originating materials" means the value determined in accordance with paragraph 6 of Article 29.

Note 2: The term "value of the good" means the free-on-board value of the good referred to in subparagraph 4(b) of Article 29 or the value set out in paragraph 5 of that Article.

- (f) (i) a good which is covered by Attachment A or B of the Ministerial Declaration on Trade in Information Technology Products adopted in the Ministerial Conference of the World Trade Organization on December 13, 1996 and is used as a material in the production of another good in a Party may be considered as an originating material of the Party, regardless of the applicable product specific rule for the former good, provided that the former good is assembled in either Party; and
- (ii) subparagraph (i) shall not apply to a good which is classified in subheading 8541.10 through 8542.90.

Part 2
Product Specific Rules

Section I	Live Animals; Animal Products (chapter 1-5)
Chapter 1	Live Animals
01.01-01.06	A change to heading 01.01 through 01.06 from any other chapter.
Chapter 2	Meat and Edible Meat Offal
02.01-02.10	A change to heading 02.01 through 02.10 from any other chapter, except from chapter 1.
Chapter 3	Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates
03.01-03.07	A change to heading 03.01 through 03.07 from any other chapter.

Chapter 4	Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included
04.01-04.10	A change to heading 04.01 through 04.10 from any other chapter.
Chapter 5	Products of Animal Origin, Not Elsewhere Specified or Included
05.01-05.11	A change to heading 05.01 through 05.11 from any other chapter.
Section II	Vegetable Products (chapter 6-14)
Chapter 6	Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage
06.01-06.04	A change to heading 06.01 through 06.04 from any other chapter.
Chapter 7	Edible Vegetables and Certain Roots and Tubers
07.01-07.14	A change to heading 07.01 through 07.14 from any other chapter.
Chapter 8	Edible Fruit and Nuts; Peel of Citrus Fruit or Melons
08.01-08.14	A change to heading 08.01 through 08.14 from any other chapter.
Chapter 9	Coffee, Tea, Maté and Spices
0901.11-0904.12	A change to subheading 0901.11 through 0904.12 from any other chapter.
0904.20	A change to subheading 0904.20 from any other chapter, except from chapter 7.
09.05-09.10	A change to heading 09.05 through 09.10 from any other chapter.
Chapter 10	Cereals
10.01-10.08	A change to heading 10.01 through 10.08 from any other chapter.
Chapter 11	Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten

1101.00-1102.10	A change to subheading 1101.00 through 1102.10 from any other chapter, except from chapter 10.
1102.20-1102.30	A change to subheading 1102.20 through 1102.30 from any other chapter.
1102.90-1103.11	A change to subheading 1102.90 through 1103.11 from any other chapter, except from chapter 10.
1103.13	A change to subheading 1103.13 from any other chapter.
1103.19-1103.20	A change to subheading 1103.19 through 1103.20 from any other chapter, except from chapter 10.
1104.12	A change to subheading 1104.12 from any other chapter.
1104.19	A change to subheading 1104.19 from any other chapter, except from chapter 10.
1104.22-1104.23	A change to subheading 1104.22 through 1104.23 from any other chapter.
1104.29-1104.30	A change to subheading 1104.29 through 1104.30 from any other chapter, except from chapter 10.
1105.10-1106.20	A change to subheading 1105.10 through 1106.20 from any other chapter, except from chapter 7.
1106.30	A change to subheading 1106.30 from any other chapter, except from chapter 8.
11.07	A change to heading 11.07 from any other chapter.
1108.11-1108.12	A change to subheading 1108.11 through 1108.12 from any other chapter, except from chapter 10.
1108.13-1108.19	A change to subheading 1108.13 through 1108.19 from any other chapter, except from chapter 7.
1108.20	A change to subheading 1108.20 from any other chapter, except from chapter 6 or 7.

11.09	A change to heading 11.09 from any other chapter, except from chapter 10.
Chapter 12	Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder
12.01-12.02	A change to heading 12.01 through 12.02 from any other chapter.
12.03	A change to heading 12.03 from any other chapter, except from chapter 8.
12.04-12.14	A change to heading 12.04 through 12.14 from any other chapter.
Chapter 13	Lac; Gums, Resins and Other Vegetable Saps and Extracts
13.01-13.02	A change to heading 13.01 through 13.02 from any other chapter.
Chapter 14	Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included
14.01-14.04	A change to heading 14.01 through 14.04 from any other chapter.
Section III	Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes (chapter 15)
Chapter 15	Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes
15.01-15.10	A change to heading 15.01 through 15.10 from any other chapter.
15.11	A change to heading 15.11 from any other chapter, except from chapter 12.
15.12	A change to heading 15.12 from any other chapter.
15.13	A change to heading 15.13 from any other chapter, except from chapter 12.
1514.11-1515.29	A change to subheading 1514.11 through 1515.29 from any other chapter.

1515.30	A change to subheading 1515.30 from any other chapter, except from chapter 12.
1515.40-1515.50	A change to subheading 1515.40 through 1515.50 from any other chapter.
1515.90	A change to subheading 1515.90 from any other chapter, except from chapter 12.
1516.10	A change to subheading 1516.10 from any other chapter.
1516.20	A change to subheading 1516.20 from any other heading, except from heading 15.11 or 15.13 or subheading 1515.30.
15.17	A change to heading 15.17 from any other heading, except from heading 15.11 or 15.13.
15.18	A change to heading 15.18 from any other heading, except from heading 15.11 or 15.13 or subheading 1515.30.
15.20-15.22	A change to heading 15.20 through 15.22 from any other chapter.
Section IV	Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes (chapter 16-24)
Chapter 16	Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates
1601.00-1602.49	A change to subheading 1601.00 through 1602.49 from any other chapter, except from chapter 1 or 2.
1602.50	A change to subheading 1602.50 from any other chapter, except from chapter 1, 2 or 10.
1602.90	A change to subheading 1602.90 from any other chapter, except from chapter 1 or 2.
16.03-16.04	A change to heading 16.03 through 16.04 from any other chapter, except from chapter 3.

1605.10-1605.20	A change to subheading 1605.10 through 1605.20 from any other chapter, except from chapter 3 or 10.
1605.30-1605.40	A change to subheading 1605.30 through 1605.40 from any other chapter, except from chapter 3.
1605.90	A change to subheading 1605.90 from any other chapter, except from chapter 3 or 10.
Chapter 17	Sugars and Sugar Confectionery
17.01	A change to heading 17.01 from any other chapter, except from chapter 12.
1702.11-1702.19	A change to subheading 1702.11 through 1702.19 from any other chapter, except from chapter 4.
1702.20	A change to subheading 1702.20 from any other chapter.
1702.30-1702.40	A change to subheading 1702.30 through 1702.40 from any other chapter, except from chapter 11 or 12.
1702.50	A change to subheading 1702.50 from any other chapter, except from chapter 11.
1702.60-1702.90	A change to subheading 1702.60 through 1702.90 from any other chapter, except from chapter 11 or 12.
17.03	A change to heading 17.03 from any other chapter, except from chapter 12.
17.04	A change to heading 17.04 from any other chapter.
Chapter 18	Cocoa and Cocoa Preparations
18.01-18.06	A change to heading 18.01 through 18.06 from any other chapter.
Chapter 19	Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products
19.01	A change to heading 19.01 from any other chapter.

19.02	A change to heading 19.02 from any other chapter, except from chapter 10 or 11.
19.03	A change to heading 19.03 from any other chapter, except from chapter 11.
19.04	A change to heading 19.04 from any other chapter.
19.05	A change to heading 19.05 from any other chapter, except from chapter 10 or 11.
Chapter 20	Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants
20.01-20.06	A change to heading 20.01 through 20.06 from any other chapter, except from chapter 7 or 8.
20.07	A change to heading 20.07 from any other chapter, except from chapter 7, 8 or 17.
2008.11	A change to subheading 2008.11 from any other chapter, except from chapter 12.
2008.19-2008.20	A change to subheading 2008.19 through 2008.20 from any other chapter, except from chapter 7 or 8.
2008.30	A change to subheading 2008.30 from any other chapter, except from chapter 7, 8 or 17.
2008.40-2009.90	A change to subheading 2008.40 through 2009.90 from any other chapter, except from chapter 7 or 8.
Chapter 21	Miscellaneous Edible Preparations
2101.11-2101.20	A change to subheading 2101.11 through 2101.20 from any other chapter, except from chapter 9.
2101.30	A change to subheading 2101.30 from any other chapter, except from chapter 10 or 19.
21.02	A change to heading 21.02 from any other chapter.

2103.10	A change to subheading 2103.10 from any other chapter, except from heading 09.04 through 09.10 or 17.01.
2103.20	A change to subheading 2103.20 from any other chapter, except from chapter 7 or 20.
2103.30	A change to subheading 2103.30 from any other chapter.
2103.90	A change to instant curry and other curry preparations of subheading 2103.90 from any other subheading. A change to any other good of subheading 2103.90 from any other chapter.
21.04	A change to heading 21.04 from any other chapter, except from chapter 7 or 20.
2105.00-2106.10	A change to subheading 2105.00 through 2106.10 from any other chapter, except from chapter 4 or 19.
2106.90	A change to subheading 2106.90 from any other chapter, except from chapter 4, 8, 10, 11, 12, 17, 19, 20 or 29.
Chapter 22	Beverages, Spirits and Vinegar
2201.10-2202.10	A change to subheading 2201.10 through 2202.10 from any other chapter.
2202.90	A change to subheading 2202.90 from any other chapter, provided that there is a qualifying value content of not less than 40 percent.
22.03	A change to heading 22.03 from any other heading.
22.04-22.06	A change to heading 22.04 through 22.06 from any other chapter, except from chapter 8 or 20.
22.07	A change to heading 22.07 from any other chapter.

2208.20-2208.30	<p>A change to subheading 2208.20 through 2208.30 from any other heading, except from heading 22.07; or</p> <p>No required change in tariff classification to subheading 2208.20 through 2208.30, provided that there is a qualifying value content of not less than 40 percent.</p>
2208.40-2208.60	<p>A change to subheading 2208.40 through 2208.60 from any other heading, except from heading 22.07.</p>
2208.70	<p>A change to subheading 2208.70 from any other heading, except from heading 22.07; or</p> <p>No required change in tariff classification to subheading 2208.70, provided that there is a qualifying value content of not less than 50 percent.</p>
2208.90	<p>A change to sake compound or cooking sake (Mirin) of subheading 2208.90 from any other heading, provided that there is a qualifying value content of not less than 50 percent.</p> <p>A change to beverages with a basis of fruit juices of an alcoholic strength by volume of less than one percent of subheading 2208.90 from any other chapter, except from chapter 8 or 20.</p> <p>A change to any other good of subheading 2208.90 from any other heading, except from heading 22.07.</p>
22.09	<p>A change to heading 22.09 from any other chapter, except from chapter 29.</p>
Chapter 23	<p>Residues and Waste from the Food Industries; Prepared Animal Fodder</p>
2301.10	<p>A change to subheading 2301.10 from any other heading.</p>
2301.20	<p>A change to subheading 2301.20 from any other chapter, except from chapter 3.</p>

23.02	A change to heading 23.02 from any other heading.
2303.10	A change to subheading 2303.10 from any other chapter, except from chapter 7.
2303.20-2303.30	A change to subheading 2303.20 through 2303.30 from any other chapter.
2304.00-2306.49	A change to subheading 2304.00 through 2306.49 from any other heading.
2306.50	A change to subheading 2306.50 from any other heading, except from heading 08.01 or 12.03.
2306.60	A change to subheading 2306.60 from any other heading, except from subheading 1207.10.
2306.70	A change to subheading 2306.70 from any other heading, except from subheading 1103.13.
2306.90-2308.00	A change to subheading 2306.90 through 2308.00 from any other heading.
23.09	A change to heading 23.09 from any other chapter, provided that there is a qualifying value content of not less than 40 percent.
Chapter 24	Tobacco and Manufactured Tobacco Substitutes
2401.10-2401.20	A change to subheading 2401.10 through 2401.20 from any other chapter.
2401.30	A change to subheading 2401.30 from any other subheading.
24.02-24.03	A change to heading 24.02 through 24.03 from any other heading.
Section V	Mineral Products (chapter 25-27)
Chapter 25	Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement
25.01	A change to heading 25.01 from any other chapter.

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

2509.00-2511.20	<p>A change to subheading 2509.00 through 2511.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2509.00 through 2511.20, provided that there is a qualifying value content of not less than 40 percent.</p>
2512.00-2513.19	<p>A change to subheading 2512.00 through 2513.19 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2512.00 through 2513.19, provided that there is a qualifying value content of not less than 40 percent.</p>
2513.20-2514.00	<p>A change to subheading 2513.20 through 2514.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2513.20 through 2514.00, provided that there is a qualifying value content of not less than 40 percent.</p>
2515.11-2516.22	<p>A change to subheading 2515.11 through 2516.22 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2515.11 through 2516.22, provided that there is a qualifying value content of not less than 40 percent.</p>
2516.90	<p>A change to subheading 2516.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2516.90, provided that there is a qualifying value content of not less than 40 percent.</p>
2517.10-2522.30	<p>A change to subheading 2517.10 through 2522.30 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2517.10 through 2522.30, provided that there is a qualifying value content of not less than 40 percent.</p>

2523.10-2525.20	<p>A change to subheading 2523.10 through 2525.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2523.10 through 2525.20, provided that there is a qualifying value content of not less than 40 percent.</p>
2525.30	<p>A change to subheading 2525.30 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2525.30, provided that there is a qualifying value content of not less than 40 percent.</p>
2526.10-2530.90	<p>A change to subheading 2526.10 through 2530.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2526.10 through 2530.90, provided that there is a qualifying value content of not less than 40 percent.</p>
Chapter 26	Ores, Slag and Ash
2601.11-2602.00	<p>A change to subheading 2601.11 through 2602.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2601.11 through 2602.00, provided that there is a qualifying value content of not less than 40 percent.</p>
26.03-26.04	<p>A change to heading 26.03 through 26.04 from any other chapter; or</p> <p>No required change in tariff classification to heading 26.03 through 26.04, provided that there is a qualifying value content of not less than 40 percent.</p>
2605.00-2608.00	<p>A change to subheading 2605.00 through 2608.00 from any other subheading; or</p>

	No required change in tariff classification to subheading 2605.00 through 2608.00, provided that there is a qualifying value content of not less than 40 percent.
26.09	A change to heading 26.09 from any other chapter.
2610.00-2616.10	A change to subheading 2610.00 through 2616.10 from any other subheading; or No required change in tariff classification to subheading 2610.00 through 2616.10, provided that there is a qualifying value content of not less than 40 percent.
2616.90	A change to subheading 2616.90 from any other chapter; or No required change in tariff classification to subheading 2616.90, provided that there is a qualifying value content of not less than 40 percent.
2617.10-2618.00	A change to subheading 2617.10 through 2618.00 from any other subheading; or No required change in tariff classification to subheading 2617.10 through 2618.00, provided that there is a qualifying value content of not less than 40 percent.
26.19-26.21	A change to heading 26.19 through 26.21 from any other chapter; or No required change in tariff classification to heading 26.19 through 26.21, provided that there is a qualifying value content of not less than 40 percent.
Chapter 27	Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes
2701.11-2701.19	A change to subheading 2701.11 through 2701.19 from any other chapter.

2701.20	<p>A change to subheading 2701.20 from any other heading; or</p> <p>No required change in tariff classification to subheading 2701.20, provided that there is a qualifying value content of not less than 40 percent.</p>
2702.10-2703.00	A change to subheading 2702.10 through 2703.00 from any other chapter
2704.00-2709.00	<p>A change to subheading 2704.00 through 2709.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2704.00 through 2709.00, provided that there is a qualifying value content of not less than 40 percent.</p>
2710.11-2710.19	<p>A change to subheading 2710.11 through 2710.19 from any other heading; or</p> <p>No required change in tariff classification to subheading 2710.11 through 2710.19, provided that there is a qualifying value content of not less than 40 percent.</p>
2710.91-2710.99	<p>A change to subheading 2710.91 through 2710.99 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2710.91 through 2710.99, provided that there is a qualifying value content of not less than 40 percent.</p>
2711.11-2715.00	<p>A change to subheading 2711.11 through 2715.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2711.11 through 2715.00, provided that there is a qualifying value content of not less than 40 percent.</p>
27.16	A change to heading 27.16 from any other heading.

Section VI

Products of the Chemical or Allied Industries (chapter 28-38)

Note: For the purposes of chapter 28 through 38:

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

- (D) specialized optical use;
 - (E) biotechnical use;
 - (F) carriers used in a separation process; or
 - (G) nuclear grade use;
- (c) the term "isomer separation" means a process of isolation or separation of an isomer from a mixture of isomers; and
- (d) the term "biotechnological processes" means:
- (i) biological or biotechnological culturing, hybridization or genetic modification of micro-organisms or cells of human, animal or plant; or
 - (ii) production, isolation or purification of cellular or intercellular structures.

Chapter 28

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

2801.10-2804.50

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

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

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

2804.61-2804.69

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

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

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

2804.70-2813.90

A change to subheading 2804.70 through 2813.90 from any other heading;

No required change in tariff classification to subheading 2804.70 through 2813.90, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 2804.70 through 2813.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2814.10

A change to subheading 2814.10 from any other chapter;

No required change in tariff classification to subheading 2814.10, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 2814.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2814.20

A change to subheading 2814.20 from any other heading;

No required change in tariff classification to subheading 2814.20, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 2814.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

28.15-28.42

A change to heading 28.15 through 28.42 from any other heading;

No required change in tariff classification to heading 28.15 through 28.42, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to heading 28.15 through 28.42, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2843.10-2843.90

A change to subheading 2843.10 through 2843.90 from any other subheading;

No required change in tariff classification to subheading 2843.10 through 2843.90, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 2843.10 through 2843.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

28.44-28.51

A change to heading 28.44 through 28.51 from any other heading;

No required change in tariff classification to heading 28.44 through 28.51, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to heading 28.44 through 28.51, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 29

Organic Chemicals

2901.10-2905.42

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

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

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

2905.43-2905.44

A change to subheading 2905.43 through 2905.44 from any other chapter, except from chapter 7, 12 or 17.

2905.45

A change to subheading 2905.45 from any other chapter, except from chapter 15.

2905.49-2905.59

A change to subheading 2905.49 through 2905.59 from any other subheading;

No required change in tariff classification to subheading 2905.49 through 2905.59, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 2905.49 through 2905.59, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2906.11 A change to subheading 2906.11 from any other chapter, except from chapter 33.

2906.12-2914.19 A change to subheading 2906.12 through 2914.19 from any other subheading;

No required change in tariff classification to subheading 2906.12 through 2914.19, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 2906.12 through 2914.19, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2914.21 A change to subheading 2914.21 from any other heading.

2914.22-2916.14 A change to subheading 2914.22 through 2916.14 from any other subheading;

No required change in tariff classification to subheading 2914.22 through 2916.14, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 2914.22 through 2916.14, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2916.15 A change to subheading 2916.15 from any other chapter, except from chapter 15.

2916.19-2918.13 A change to subheading 2916.19 through 2918.13 from any other subheading;

No required change in tariff classification to subheading 2916.19 through 2918.13, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 2916.19 through 2918.13, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2918.14-2918.15 A change to subheading 2918.14 through 2918.15 from any other chapter, except from chapter 7, 17 or 23.

2918.16-2922.39 A change to subheading 2918.16 through 2922.39 from any other subheading;

No required change in tariff classification to subheading 2918.16 through 2922.39, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 2918.16 through 2922.39, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2922.41-2922.42 A change to subheading 2922.41 through 2922.42 from any other chapter, except from chapter 17.

2922.43-2923.10 A change to subheading 2922.43 through 2923.10 from any other subheading;

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

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

2923.20 A change to subheading 2923.20 from any other chapter.

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

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

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

2924.29 A change to subheading 2924.29 from any other heading.

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

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

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

2938.90 A change to subheading 2938.90 from any other heading.

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

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

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

29.40

A change to heading 29.40 from any other heading, except from heading 17.02.

2941.10-2942.00

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

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

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

Chapter 30

Pharmaceutical Products

30.01-30.03

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

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

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

30.04	<p>A change to heading 30.04 from any other heading, except from heading 30.03;</p> <p>No required change in tariff classification to heading 30.04, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to heading 30.04, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3005.10-3006.70	<p>A change to subheading 3005.10 through 3006.70 from any other heading;</p> <p>No required change in tariff classification to subheading 3005.10 through 3006.70, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3005.10 through 3006.70, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3006.80	<p>A change to subheading 3006.80 from any other chapter.</p>
Chapter 31	<p>Fertilisers</p>
3101.00-3105.90	<p>A change to subheading 3101.00 through 3105.90 from any other subheading;</p> <p>No required change in tariff classification to subheading 3101.00 through 3105.90, provided that there is a qualifying value content of not less than 40 percent; or</p>

	No required change in tariff classification to subheading 3101.00 through 3105.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 32	Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks
3201.10-3201.20	A change to subheading 3201.10 through 3201.20 from any other heading;
	No required change in tariff classification to subheading 3201.10 through 3201.20, provided that there is a qualifying value content of not less than 40 percent; or
	No required change in tariff classification to subheading 3201.10 through 3201.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
3201.90	A change to subheading 3201.90 from any other subheading.
3202.10-3215.90	A change to subheading 3202.10 through 3215.90 from any other heading;
	No required change in tariff classification to subheading 3202.10 through 3215.90, provided that there is a qualifying value content of not less than 40 percent; or
	No required change in tariff classification to subheading 3202.10 through 3215.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 33	Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations
3301.11	A change to subheading 3301.11 from any other heading.
3301.12-3301.19	A change to subheading 3301.12 through 3301.19 from any other chapter, except from chapter 8.
3301.21	A change to subheading 3301.21 from any other heading.
3301.22	A change to subheading 3301.22 from any other chapter, except from chapter 6.
3301.23-3301.26	A change to subheading 3301.23 through 3301.26 from any other heading.
3301.29	A change to subheading 3301.29 from any other chapter, except from chapter 8.
3301.30-3301.90	A change to subheading 3301.30 through 3301.90 from any other heading.
3302.10-3307.90	A change to subheading 3302.10 through 3307.90 from any other heading;
	No required change in tariff classification to subheading 3302.10 through 3307.90, provided that there is a qualifying value content of not less than 40 percent; or
	No required change in tariff classification to subheading 3302.10 through 3307.90, provided that non- originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 34	Soap, Organic Surface-active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modelling Pastes, "Dental Waxes" and Dental Preparations With a Basis of Plaster

34.01	<p>A change to heading 34.01 from any other heading;</p> <p>No required change in tariff classification to heading 34.01, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to heading 34.01, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3402.11-3402.90	<p>A change to subheading 3402.11 through 3402.90 from any other subheading;</p> <p>No required change in tariff classification to subheading 3402.11 through 3402.90, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3402.11 through 3402.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
34.03-34.07	<p>A change to heading 34.03 through 34.07 from any other heading;</p> <p>No required change in tariff classification to heading 34.03 through 34.07, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to heading 34.03 through 34.07, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
Chapter 35	<p>Albuminoidal Substances; Modified Starches; Glues; Enzymes</p>

35.01	A change to heading 35.01 from any other chapter.
3502.11-3502.19	A change to subheading 3502.11 through 3502.19 from any other chapter, except from chapter 4.
3502.20-3502.90	A change to subheading 3502.20 through 3502.90 from any other chapter.
35.03-35.05	A change to heading 35.03 through 35.05 from any other heading.
35.06-35.07	A change to heading 35.06 through 35.07 from any other heading;
	No required change in tariff classification to heading 35.06 through 35.07, provided that there is a qualifying value content of not less than 40 percent; or
	No required change in tariff classification to heading 35.06 through 35.07, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 36	Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations
36.01-36.06	A change to heading 36.01 through 36.06 from any other heading;
	No required change in tariff classification to heading 36.01 through 36.06, provided that there is a qualifying value content of not less than 40 percent; or
	No required change in tariff classification to heading 36.01 through 36.06, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 37	Photographic or Cinematographic Goods
37.01	<p>A change to heading 37.01 from any other chapter;</p> <p>No required change in tariff classification to heading 37.01, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to heading 37.01, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
37.02-37.07	<p>A change to heading 37.02 through 37.07 from any other heading;</p> <p>No required change in tariff classification to heading 37.02 through 37.07, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to heading 37.02 through 37.07, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
Chapter 38	Miscellaneous Chemical Products
3801.10-3801.90	<p>A change to subheading 3801.10 through 3801.90 from any other subheading;</p> <p>No required change in tariff classification to subheading 3801.10 through 3801.90, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3801.10 through 3801.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>

3802.10	A change to subheading 3802.10 from any other heading.
3802.90-3804.00	<p>A change to subheading 3802.90 through 3804.00 from any other heading;</p> <p>No required change in tariff classification to subheading 3802.90 through 3804.00, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3802.90 through 3804.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3805.10-3805.20	<p>A change to subheading 3805.10 through 3805.20 from any other subheading;</p> <p>No required change in tariff classification to subheading 3805.10 through 3805.20, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3805.10 through 3805.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3805.90	<p>A change to subheading 3805.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 3805.90, provided that there is a qualifying value content of not less than 40 percent.</p>
3806.10-3806.20	A change to subheading 3806.10 through 3806.20 from any other subheading;

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

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

3806.30 A change to subheading 3806.30 from any other subheading.

3806.90 A change to subheading 3806.90 from any other subheading;

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

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

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

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

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

3809.10 A change to subheading 3809.10 from any other heading, except from chapter 11 or 35.

3809.91-3822.00	<p>A change to subheading 3809.91 through 3822.00 from any other heading;</p> <p>No required change in tariff classification to subheading 3809.91 through 3822.00, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3809.91 through 3822.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
38.23	<p>A change to heading 38.23 from any other chapter, except from chapter 15.</p>
3824.10-3824.50	<p>A change to subheading 3824.10 through 3824.50 from any other heading;</p> <p>No required change in tariff classification to subheading 3824.10 through 3824.50, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3824.10 through 3824.50, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3824.60	<p>A change to subheading 3824.60 from any other chapter, except from chapter 7, 12 or 17.</p>
3824.71-3824.90	<p>A change to subheading 3824.71 through 3824.90 from any other heading;</p> <p>No required change in tariff classification to subheading 3824.71 through 3824.90, provided that there is a qualifying value content of not less than 40 percent; or</p>

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

38.25 No required change in tariff classification to heading 38.25, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.

Section VII Plastics and Articles Thereof; Rubber and Articles Thereof (chapter 39-40)

Note: For the purposes of chapter 39 through 40:

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

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

Chapter 39

Plastics and Articles Thereof

39.01-39.13

A change to heading 39.01 through 39.13 from any other chapter;

No required change in tariff classification to heading 39.01 through 39.13, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to heading 39.01 through 39.13, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

39.14-39.26 A change to heading 39.14 through 39.26 from any other heading;

No required change in tariff classification to heading 39.14 through 39.26, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to heading 39.14 through 39.26, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 40 Rubber and Articles Thereof

4001.10-4001.29 A change to subheading 4001.10 through 4001.29 from any other subheading;

No required change in tariff classification to subheading 4001.10 through 4001.29, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 4001.10 through 4001.29, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

4001.30-4011.99 A change to subheading 4001.30 through 4011.99 from any other heading;

No required change in tariff classification to subheading 4001.30 through 4011.99, provided that there is a qualifying value content of not less than 40 percent; or

	No required change in tariff classification to subheading 4001.30 through 4011.99, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
4012.11-4012.90	A change to subheading 4012.11 through 4012.90 from any other subheading; No required change in tariff classification to subheading 4012.11 through 4012.90, provided that there is a qualifying value content of not less than 40 percent; or No required change in tariff classification to subheading 4012.11 through 4012.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
40.13-40.17	A change to heading 40.13 through 40.17 from any other heading; No required change in tariff classification to heading 40.13 through 40.17, provided that there is a qualifying value content of not less than 40 percent; or No required change in tariff classification to heading 40.13 through 40.17, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Section VIII	Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut) (chapter 41-43)
Chapter 41	Raw Hides and Skins (Other Than Furskins) and Leather

41.01-41.15	A change to heading 41.01 through 41.15 from any other chapter.
Chapter 42	Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)
42.01-42.06	A change to heading 42.01 through 42.06 from any other chapter.
Chapter 43	Furskins and Artificial Fur; Manufactures Thereof
43.01-43.04	A change to heading 43.01 through 43.04 from any other chapter.
Section IX	Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork (chapter 44-46)
Chapter 44	Wood and Articles of Wood; Wood Charcoal
44.01-44.03	A change to heading 44.01 through 44.03 from any other chapter.
44.04	A change to heading 44.04 from any other heading.
44.05	A change to heading 44.05 from any other chapter.
44.06-44.11	A change to heading 44.06 through 44.11 from any other heading.
44.12	A change to heading 44.12 from any other heading, except from heading 44.07 or 44.08.
44.13-44.21	A change to heading 44.13 through 44.21 from any other heading.
Chapter 45	Cork and Articles of Cork
4501.10-4504.90	A change to subheading 4501.10 through 4504.90 from any other subheading; or

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

Chapter 46 Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork

4601.20-4601.91 A change to Igusa goods of subheading 4601.20 through 4601.91 from any other chapter, except from chapter 14.

A change to any other good of subheading 4601.20 through 4601.91 from any other chapter.

4601.99-4602.90 A change to subheading 4601.99 through 4602.90 from any other chapter.

Section X Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered(Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof (chapter 47-49)

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

4701.00-4707.90 A change to subheading 4701.00 through 4707.90 from any other subheading; or

No required change in tariff classification to subheading 4701.00 through 4707.90, provided that there is a qualifying value content of not less than 40 percent.

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

4801.00-4823.90 A change to subheading 4801.00 through 4823.90 from any other subheading; or

No required change in tariff classification to subheading 4801.00 through 4823.90, provided that there is a qualifying value content of not less than 40 percent.

Chapter 49	Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans
4901.10-4911.99	<p>A change to subheading 4901.10 through 4911.99 from any other subheading; or</p> <p>No required change in tariff classification to subheading 4901.10 through 4911.99, provided that there is a qualifying value content of not less than 40 percent.</p>
Section XI	Textiles and Textile Articles (chapter 50-63)
	<p>Note 1: For the purposes of chapter 50 through 55 and 60, dyeing or printing process shall be accompanied by two or more of the following operations:</p> <ol style="list-style-type: none"> (1) antibacterial finish; (2) antimelt finish; (3) antimosquito finish; (4) anti-pilling finish; (5) antistatic finish; (6) artificial creasing; (7) bleaching; (8) brushing; (9) buff finishing; (10) burn-out finish; (11) calendaring; (12) compressive shrinkage; (13) crease resistant finish; (14) decatizing; (15) deodorant finish;

- (16) easy-care finish;
- (17) embossing;
- (18) emerising;
- (19) flame resistant finish;
- (20) flock finish;
- (21) foam printing;
- (22) liquid ammonia process;
- (23) mercerization;
- (24) microbial control finish;
- (25) milling;
- (26) moare finishing;
- (27) moisture permeable
waterproofing;
- (28) oil-repellent finish;
- (29) organdie finish;
- (30) peeling treatment;
- (31) perfumed finish;
- (32) relaxation;
- (33) ripple finish;
- (34) schreiner finish;
- (35) shearing;
- (36) shrink resistant finish;
- (37) soil guard finish;
- (38) soil release finish;
- (39) stretch finish;
- (40) tick-proofing;
- (41) UV cut finish;

- (42) wash and wear finish;
- (43) water absorbent finish;
- (44) waterproofing;
- (45) water-repellent finish;
- (46) wet decatizing;
- (47) windbreak finish; or
- (48) wire raising.

Note 2: For the purposes of headings 50.07, 51.11 through 51.13, 52.04 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.08 through 55.16, 56.04 through 56.09, 57.01 through 57.05, 58.01 through 58.11, 59.02, 59.10, 60.01 through 60.06, 61.01 through 61.17, 62.01 through 62.17 and 63.01 through 63.10, a non-originating material which is carded or combed, spun, dyed or printed, woven, or knitted or crocheted entirely in the other Party or a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:

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

Chapter 50	Silk
50.01	A change to heading 50.01 from any other chapter.
50.02-50.04	A change to heading 50.02 through 50.04 from any other heading.
50.05-50.06	A change to heading 50.05 through 50.06 from any heading outside that group.
50.07	A change to heading 50.07 from any other heading, provided that, where non-originating materials of heading 50.04 through 50.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or No required change in tariff classification to heading 50.07, provided that the good is dyed or printed entirely and that the non-originating material of heading 50.07 is woven entirely in either Party or a non-Party which is a member country of the ASEAN.
Chapter 51	Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric
51.01-51.04	A change to heading 51.01 through 51.04 from any other chapter.
51.05	A change to heading 51.05 from any other heading.
51.06-51.10	A change to heading 51.06 through 51.10 from any heading outside that group.
51.11-51.13	A change to heading 51.11 through 51.13 from any heading outside that group, provided that, where non-originating materials of heading 51.06 through 51.10 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or

No required change in tariff classification to heading 51.11 through 51.13, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 52	Cotton
52.01-52.03	A change to heading 52.01 through 52.03 from any other chapter.
52.04-52.07	A change to heading 52.04 through 52.07 from any heading outside that group, provided that, where non-originating materials of heading 52.03 are used, each of the non-originating materials is carded or combed entirely in either Party or a non-Party which is a member country of the ASEAN.
52.08-52.12	A change to heading 52.08 through 52.12 from any heading outside that group, provided that, where non-originating materials of heading 52.04 through 52.07 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or No required change in tariff classification to heading 52.08 through 52.12, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.
Chapter 53	Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn
53.01-53.05	A change to heading 53.01 through 53.05 from any other chapter.
53.06-53.08	A change to heading 53.06 through 53.08 from any heading outside that group.

53.09-53.11	<p>A change to heading 53.09 through 53.11 from any heading outside that group, provided that, where non-originating materials of heading 53.06 through 53.08 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or</p> <p>No required change in tariff classification to heading 53.09 through 53.11, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.</p>
Chapter 54	Man-Made Filaments
54.01-54.06	A change to heading 54.01 through 54.06 from any other chapter.
54.07-54.08	<p>A change to heading 54.07 through 54.08 from any other heading outside that group, provided that, where non-originating materials of heading 54.01 through 54.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or</p> <p>No required change in tariff classification to heading 54.07 through 54.08, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.</p>
Chapter 55	Man-Made Staple Fibres
55.01-55.07	A change to heading 55.01 through 55.07 from any other chapter, except from heading 54.01 through 54.06.

- 55.08-55.11 A change to heading 55.08 through 55.11 from any other heading outside that group, provided that, where non-originating materials of heading 55.06 through 55.07 are used, each of the non-originating materials is carded or combed entirely in either Party or a non-Party which is a member country of the ASEAN.
- 55.12-55.16 A change to heading 55.12 through 55.16 from any heading outside that group, provided that, where non-originating materials of heading 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or
- No required change in tariff classification to heading 55.12 through 55.16, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.
- Chapter 56 Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof
- 56.01-56.03 A change to heading 56.01 through 56.03 from any other chapter, except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11 or 55.08 through 55.16 or chapter 54.
- 56.04-56.09 A change to heading 56.04 through 56.09 from any other chapter, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 57	Carpets and Other Textile Floor Coverings
57.01-57.05	A change to heading 57.01 through 57.05 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.
Chapter 58	Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery
58.01-58.11	A change to heading 58.01 through 58.11 from any other chapter, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.
Chapter 59	Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use
59.01	A change to heading 59.01 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.

- 59.02 A change to heading 59.02 from any other heading, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.
- 59.03-59.09 A change to heading 59.03 through 59.09 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
- 59.10 A change to heading 59.10 from any other heading, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.
- 59.11 A change to heading 59.11 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.

Chapter 60	Knitted or Crocheted Fabrics
60.01-60.06	<p>A change to heading 60.01 through 60.06 from any other chapter, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or</p> <p>No required change in tariff classification to heading 60.01 through 60.06, provided that the good is dyed or printed entirely and that the non-originating material of that group is knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN.</p>
Chapter 61	Articles of Apparel and Clothing Accessories, Knitted or Crocheted
	<p>Note: For the purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.</p>
61.01-61.17	<p>A change to heading 61.01 through 61.17 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN.</p>
Chapter 62	Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted

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

- 62.01-62.11 A change to heading 62.01 through 62.11 from any other chapter, provide that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven entirely in either Party or a non-Party which is a member country of the ASEAN.
- 62.12 A change to heading 62.12 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN.
- 62.13-62.17 A change to heading 62.13 through 62.17 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven entirely in either Party or a non-Party which is a member country of the ASEAN.
- Chapter 63 Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags

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

63.01-63.10	A change to heading 63.01 through 63.10 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN.
Section XII	Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair (chapter 64-67)
Chapter 64	Footwear, Gaiters and the Like; Parts of Such Articles
64.01-64.06	A change to heading 64.01 through 64.06 from any other chapter.
Chapter 65	Headgear and Parts Thereof
65.01-65.02	A change to heading 65.01 through 65.02 from any other chapter.
65.03-65.05	A change to heading 65.03 through 65.05 from any other heading outside that group.
65.06-65.07	A change to heading 65.06 through 65.07 from any other chapter.
Chapter 66	Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof

6601.10-6603.90	A change to subheading 6601.00 through 6603.90 from any other subheading; or No required change in tariff classification to subheading 6601.00 through 6603.90, provided that there is a qualifying value content of not less than 40 percent.
Chapter 67	Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair
67.01	A change to heading 67.01 from any other chapter.
6702.10-6704.90	A change to subheading 6702.10 through 6704.90 from any other subheading; or No required change in tariff classification to subheading 6702.10 through 6704.90, provided that there is a qualifying value content of not less than 40 percent.
Section XIII	Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware (chapter 68-70)
Chapter 68	Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials
6801.00-6815.99	A change to subheading 6801.00 through 6815.99 from any other subheading; or No required change in tariff classification to subheading 6801.00 through 6815.99, provided that there is a qualifying value content of not less than 40 percent.
Chapter 69	Ceramic Products
6901.00-6914.90	A change to subheading 6901.00 through 6914.90 from any other subheading; or No required change in tariff classification to subheading 6901.00 through 6914.90, provided that there is a qualifying value content of not less than 40 percent.

Chapter 70	Glass and Glassware
7001.00-7017.90	A change to subheading 7001.00 through 7017.90 from any other subheading; or No required change in tariff classification to subheading 7001.00 through 7017.90, provided that there is a qualifying value content of not less than 40 percent.
70.18	A change to heading 70.18 from any other chapter.
7019.11-7020.00	A change to subheading 7019.11 through 7020.00 from any other subheading; or No required change in tariff classification to subheading 7019.11 through 7020.00, provided that there is a qualifying value content of not less than 40 percent.
Section XIV	Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin (chapter 71)
Chapter 71	Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin
71.01	A change to heading 71.01 from any other chapter.
7102.10-7111.00	A change to subheading 7102.10 through 7111.00 from any other subheading; or No required change in tariff classification to subheading 7102.10 through 7111.00, provided that there is a qualifying value content of not less than 40 percent.
71.12	A change to heading 71.12 from any other chapter.

71.13-71.15	A change to heading 71.13 through 71.15 from any other heading outside that group, except from heading 71.16 through 71.18.
71.16	A change to heading 71.16 from any other heading, except from heading 71.13 through 71.15 or 71.17 through 71.18 or subheading 7101.22, 7102.39, 7103.91, 7103.99 or 7104.90.
71.17	A change to heading 71.17 from any heading, except from heading 71.13 through 71.16 or 71.18.
7118.10-7118.90	A change to subheading 7118.10 through 7118.90 from any other subheading; or No required change in tariff classification to subheading 7118.10 through 7118.90, provided that there is a qualifying value content of not less than 40 percent.
Section XV	Base Metals and Articles of Base Metal (chapter 72-83)
Chapter 72	Iron and Steel
72.01	A change to heading 72.01 from any other chapter; or No required change in tariff classification to heading 72.01, provided that there is a qualifying value content of not less than 40 percent.
72.02	A change to heading 72.02 from any other heading; or No required change in tariff classification to heading 72.02, provided that there is a qualifying value content of not less than 40 percent.
72.03	A change to heading 72.03 from any other chapter; or

No required change in tariff classification to heading 72.03, provided that there is a qualifying value content of not less than 40 percent.

72.04 A change to heading 72.04 from any other chapter.

7205.10-7229.90 A change to subheading 7205.10 through 7229.90 from any other subheading; or

No required change in tariff classification to subheading 7205.10 through 7229.90, provided that there is a qualifying value content of not less than 40 percent.

Chapter 73 Articles of Iron or Steel

7301.10-7326.90 A change to subheading 7301.10 through 7326.90 from any other subheading; or

No required change in tariff classification to subheading 7301.10 through 7326.90, provided that there is a qualifying value content of not less than 40 percent.

Chapter 74 Copper and Articles Thereof

7401.10-7403.29 A change to subheading 7401.10 through 7403.29 from any other subheading; or

No required change in tariff classification to subheading 7401.10 through 7403.29, provided that there is a qualifying value content of not less than 40 percent.

74.04 A change to heading 74.04 from any other chapter.

7405.00-7419.99 A change to subheading 7405.00 through 7419.99 from any other subheading; or

No required change in tariff classification to subheading 7405.00 through 7419.99, provided that there is a qualifying value content of not less than 40 percent.

Chapter 75	Nickel and Articles Thereof
7501.10-7502.20	A change to subheading 7501.10 through 7502.20 from any other subheading; or No required change in tariff classification to subheading 7501.10 through 7502.20, provided that there is a qualifying value content of not less than 40 percent.
75.03	A change to heading 75.03 from any other chapter.
7504.00-7508.90	A change to subheading 7504.00 through 7508.90 from any other subheading; or No required change in tariff classification to subheading 7504.00 through 7508.90, provided that there is a qualifying value content of not less than 40 percent.
Chapter 76	Aluminum and Articles Thereof
7601.10-7601.20	A change to subheading 7601.10 through 7601.20 from any other subheading; or No required change in tariff classification to subheading 7601.10 through 7601.20, provided that there is a qualifying value content of not less than 40 percent.
76.02	A change to heading 76.02 from any other chapter.
7603.10-7616.99	A change to subheading 7603.10 through 7616.99 from any other subheading; or No required change in tariff classification to subheading 7603.10 through 7616.99, provided that there is a qualifying value content of not less than 40 percent.
Chapter 78	Lead and Articles Thereof
7801.10-7801.99	A change to subheading 7801.10 through 7801.99 from any other subheading; or

No required change in tariff classification to subheading 7801.10 through 7801.99, provided that there is a qualifying value content of not less than 40 percent.

78.02 A change to heading 78.02 from any other chapter.

7803.00-7806.00 A change to subheading 7803.00 through 7806.00 from any other subheading; or

No required change in tariff classification to subheading 7803.00 through 7806.00, provided that there is a qualifying value content of not less than 40 percent.

Chapter 79 Zinc and Articles Thereof

7901.11-7901.20 A change to subheading 7901.11 through 7901.20 from any other subheading; or

No required change in tariff classification to subheading 7901.11 through 7901.20, provided that there is a qualifying value content of not less than 40 percent.

79.02 A change to heading 79.02 from any other chapter.

7903.10-7907.00 A change to subheading 7903.10 through 7907.00 from any other subheading; or

No required change in tariff classification to subheading 7903.10 through 7907.00, provided that there is a qualifying value content of not less than 40 percent.

Chapter 80 Tin and Articles Thereof

8001.10 A change to subheading 8001.10 from any other chapter, except from chapter 26.

8001.20 A change to subheading 8001.20 from any other subheading; or

No required change in tariff classification to subheading 8001.20 provided that there is a qualifying value content of not less than 40 percent.

80.02 A change to heading 80.02 from any other chapter.

8003.00-8007.00 A change to subheading 8003.00 through 8007.00 from any other subheading; or

No required change in tariff classification to subheading 8003.00 through 8007.00, provided that there is a qualifying value content of not less than 40 percent.

Chapter 81 Other Base Metals; Cermets; Articles Thereof

8101.10-8101.96 A change to subheading 8101.10 through 8101.96 from any other subheading; or

No required change in tariff classification to subheading 8101.10 through 8101.96, provided that there is a qualifying value content of not less than 40 percent.

8101.97 A change to subheading 8101.97 from any other chapter.

8101.99-8102.96 A change to subheading 8101.99 through 8102.96 from any other subheading; or

No required change in tariff classification to subheading 8101.99 through 8102.96, provided that there is a qualifying value content of not less than 40 percent.

8102.97 A change to subheading 8102.97 from any other chapter.

8102.99-8103.20 A change to subheading 8102.99 through 8103.20 from any other subheading; or

No required change in tariff classification to subheading 8102.99 through 8103.20, provided that there is a qualifying value content of not less than 40 percent.

8103.30	A change to subheading 8103.30 from any other chapter.
8103.90-8104.19	A change to subheading 8103.90 through 8104.19 from any other subheading; or No required change in tariff classification to subheading 8103.90 through 8104.19, provided that there is a qualifying value content of not less than 40 percent.
8104.20	A change to subheading 8104.20 from any other chapter.
8104.30-8105.20	A change to subheading 8104.30 through 8105.20 from any other subheading; or No required change in tariff classification to subheading 8104.30 through 8105.20, provided that there is a qualifying value content of not less than 40 percent.
8105.30	A change to subheading 8105.30 from any other chapter.
8105.90-8107.20	A change to subheading 8105.90 through 8107.20 from any other subheading; or No required change in tariff classification to subheading 8105.90 through 8107.20, provided that there is a qualifying value content of not less than 40 percent.
8107.30	A change to subheading 8107.30 from any other chapter.
8107.90-8108.20	A change to subheading 8107.90 through 8108.20 from any other subheading; or No required change in tariff classification to subheading 8107.90 through 8108.20, provided that there is a qualifying value content of not less than 40 percent.
8108.30	A change to subheading 8108.30 from any other chapter.
8108.90-8109.20	A change to subheading 8108.90 through 8109.20 from any other subheading; or

	No required change in tariff classification to subheading 8108.90 through 8109.20, provided that there is a qualifying value content of not less than 40 percent.
8109.30	A change to subheading 8109.30 from any other chapter.
8109.90-8110.10	A change to subheading 8109.90 through 8110.10 from any other subheading; or No required change in tariff classification to subheading 8109.90 through 8110.10, provided that there is a qualifying value content of not less than 40 percent.
8110.20	A change to subheading 8110.20 from any other chapter.
8110.90-8112.12	A change to subheading 8110.90 through 8112.12 from any other subheading; or No required change in tariff classification to subheading 8110.90 through 8112.12, provided that there is a qualifying value content of not less than 40 percent.
8112.13	A change to subheading 8212.13 from any other chapter.
8112.19-8112.21	A change to subheading 8112.19 through 8112.21 from any other subheading; or No required change in tariff classification to subheading 8112.19 through 8112.21, provided that there is a qualifying value content of not less than 40 percent.
8112.22	A change to subheading 8112.22 from any other chapter.
8112.29	A change to subheading 8112.29 from any other subheading; or No required change in tariff classification to subheading 8112.29, provided that there is a qualifying value content of not less than 40 percent.

8112.30	A change to subheading 8112.30 from any other chapter.
8112.40-8112.51	A change to subheading 8112.40 through 8112.51 from any other subheading; or No required change in tariff classification to subheading 8112.40 through 8112.51, provided that there is a qualifying value content of not less than 40 percent.
8112.52	A change to subheading 8112.52 from any other chapter.
8112.59-8113.00	A change to subheading 8112.59 through 8113.00 from any other subheading; or No required change in tariff classification to subheading 8112.59 through 8113.00, provided that there is a qualifying value content of not less than 40 percent.
Chapter 82	Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal
8201.10-8215.99	A change to subheading 8201.10 through 8215.99 from any other subheading; or No required change in tariff classification to subheading 8201.10 through 8215.99, provided that there is a qualifying value content of not less than 40 percent.
Chapter 83	Miscellaneous Articles of Base Metal
8301.10-8311.90	A change to subheading 8301.10 through 8311.90 from any other subheading; or No required change in tariff classification to subheading 8301.10 through 8311.90, provided that there is a qualifying value content of not less than 40 percent.

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 84-85)
Chapter 84	Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof
8401.10-8485.90	A change to subheading 8401.10 through 8485.90 from any other subheading; or No required change in tariff classification to subheading 8401.10 through 8485.90, provided that there is a qualifying value content of not less than 40 percent.
Chapter 85	Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles
8501.10-8548.90	A change to subheading 8501.10 through 8548.90 from any other subheading; or No required change in tariff classification to subheading 8501.10 through 8548.90, provided that there is a qualifying value content of not less than 40 percent.
Section XVII	Vehicles, Aircraft, Vessels and Associated Transport Equipment (chapter 86-89)
Chapter 86	Railway or Tramway Locomotives, Rolling-Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipment of All Kinds
8601.10-8609.00	A change to subheading 8601.10 through 8609.00 from any other subheading; or

No required change in tariff classification to subheading 8601.10 through 8609.00, provided that there is a qualifying value content of not less than 40 percent.

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

8701.10-8716.90 A change to subheading 8701.10 through 8716.90 from any other subheading; or

No required change in tariff classification to subheading 8701.10 through 8716.90, provided that there is a qualifying value content of not less than 40 percent.

Chapter 88 Aircraft, Spacecraft, and Parts Thereof

8801.10-8805.29 A change to subheading 8801.10 through 8805.29 from any other subheading; or

No required change in tariff classification to subheading 8801.10 through 8805.29, provided that there is a qualifying value content of not less than 40 percent.

Chapter 89 Ships, Boats and Floating Structures

8901.10-8908.00 A change to subheading 8901.10 through 8908.00 from any other subheading; or

No required change in tariff classification to subheading 8901.10 through 8908.00, provided that there is a qualifying value content of not less than 40 percent.

Section XVIII Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof (chapter 90-92)

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

9001.10-9033.00	<p>A change to subheading 9001.10 through 9033.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9001.10 through 9033.00, provided that there is a qualifying value content of not less than 40 percent.</p>
Chapter 91	Clocks and Watches and Parts Thereof
9101.11-9112.90	<p>A change to subheading 9101.11 through 9112.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9101.11 through 9112.90, provided that there is a qualifying value content of not less than 40 percent.</p>
9113.10-9113.20	A change to subheading 9113.10 through 9113.20 from any other heading.
9113.90	A change to subheading 9113.90 from any other chapter.
9114.10-9114.90	<p>A change to subheading 9114.10 through 9114.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9114.10 through 9114.90, provided that there is a qualifying value content of not less than 40 percent.</p>
Chapter 92	Musical Instruments; Parts and Accessories of Such Articles
9201.10-9209.99	<p>A change to subheading 9201.10 through 9209.99 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9201.10 through 9209.99, provided that there is a qualifying value content of not less than 40 percent.</p>
Section XIX	Arms and Ammunition; Parts and Accessories Thereof (chapter 93)
Chapter 93	Arms and Ammunition; Parts and Accessories Thereof

9301.11-9307.00	A change to subheading 9301.11 through 9307.00 from any other subheading; or No required change in tariff classification to subheading 9301.11 through 9307.00, provided that there is a qualifying value content of not less than 40 percent.
Section XX	Miscellaneous Manufactured Articles (chapter 94-96)
Chapter 94	Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and the Like; Prefabricated Buildings
9401.10-9401.80	A change to subheading 9401.10 through 9401.80 from any other subheading; or No required change in tariff classification to subheading 9401.10 through 9401.80, provided that there is a qualifying value content of not less than 40 percent.
9401.90	A change to subheading 9401.90 from any other chapter.
9402.10-9404.10	A change to subheading 9402.10 through 9404.10 from any other subheading; or No required change in tariff classification to subheading 9402.10 through 9404.10, provided that there is a qualifying value content of not less than 40 percent.
9404.21-9404.29	A change to subheading 9404.21 through 9404.29 from any other chapter.
9404.30	A change to subheading 9404.30 from any other subheading; or No required change in tariff classification to subheading 9404.30, provided that there is a qualifying value content of not less than 40 percent.

9404.90	A change to subheading 9404.90 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
9405.10-9406.00	A change to subheading 9405.10 through 9406.00 from any other subheading; or No required change in tariff classification to subheading 9405.10 through 9406.00, provided that there is a qualifying value content of not less than 40 percent.
Chapter 95	Toys, Games and Sports Requisites; Parts and Accessories Thereof
9501.00-9508.90	A change to subheading 9501.00 through 9508.90 from any other subheading; or No required change in tariff classification to subheading 9501.00 through 9508.90, provided that there is a qualifying value content of not less than 40 percent.
Chapter 96	Miscellaneous Manufactured Articles
96.01	A change to heading 96.01 from any other chapter, except from chapter 5.
9602.00-9603.50	A change to subheading 9602.00 through 9603.50 from any other subheading; or No required change in tariff classification to subheading 9602.00 through 9603.50, provided that there is a qualifying value content of not less than 40 percent.
9603.90	A change to subheading 9603.90 from any other chapter.
9604.00	A change to subheading 9604.00 from any other subheading; or No required change in tariff classification to subheading 9604.00, provided that there is a qualifying value content of not less than 40 percent.

96.05	A change to heading 96.05 from any other chapter.
9606.10-9606.22	A change to subheading 9606.10 through 9606.22 from any other subheading; or No required change in tariff classification to subheading 9606.10 through 9606.22, provided that there is a qualifying value content of not less than 40 percent.
9606.29	A change to subheading 9606.29 from any other chapter.
9606.30-9618.00	A change to subheading 9606.30 through 9618.00 from any other subheading; or No required change in tariff classification to subheading 9606.30 through 9618.00, provided that there is a qualifying value content of not less than 40 percent.
Section XXI	Works of Art, Collectors' Pieces and Antiques (chapter 97)
Chapter 97	Works of Art, Collectors' Pieces and Antiques
9701.10-9706.00	A change to subheading 9701.10 through 9706.00 from any other subheading; or No required change in tariff classification to subheading 9701.10 through 9706.00, provided that there is a qualifying value content of not less than 40 percent.