

## ANNEX 4-1

### SPECIFIC RULES OF ORIGIN

#### Part A – General Interpretative Notes

1. For purposes of interpreting the rules of origin set out in this Annex:
  - (a) the specific rule, or specific set of rules, that applies to a particular heading, subheading or group of headings or subheadings is set out immediately adjacent to that heading, subheading or group of headings or subheadings;
  - (b) a requirement of a change in tariff classification or any other condition set out in a specific rule applies only to non-originating materials;
  - (c) the expression “a change from any other heading” or “a change from any other subheading” means a change from any other heading (or subheading) of the Harmonized System, including, where applicable, any other heading (or subheading) within the group of headings (or subheadings) to which the rule is applicable;
  - (d) the expression “a change from any heading outside that group” or “a change from any subheading outside that group” means a change from any other heading (or subheading) of the Harmonized System, except from any other heading (or subheading) within the group of headings (or subheadings) to which the rule is applicable;

- (e) the expression
- “a change from within that heading”,
  - “a change from within that subheading”,
  - “a change from within any one of these headings”,
  - “a change from within any one of these subheadings”,
  - “a change to (a good) of (a tariff provision) from within that (tariff provision)”

means a change from any other good or material of that same heading (or subheading) of the Harmonized System;

- (f) where two or more rules are applicable to a heading, subheading or group of headings or subheadings and the alternative rule contains a phrase commencing with the words “whether or not”,
- (i) the change in tariff classification specified in the phrase commencing with the words “whether or not” reflects the change specified in the first rule applicable to the heading, subheading or group of headings or subheadings,
  - (ii) the only change in tariff classification permitted by the alternative rule, in addition to the change in tariff classification specified at the beginning of that rule, is the change specified in the phrase commencing with the words “whether or not”,
  - (iii) unless otherwise specified, only the value of the non-originating materials referred to at the beginning of the alternative rule, and specified again in the phrase commencing with the words “provided that the value of the non-originating materials”, shall be included in calculating the value of non-originating materials, and
  - (iv) the value of any non-originating materials satisfying the change of tariff classification specified in the phrase commencing with the words “whether or not” shall not be included in calculating the value of non-originating materials;

- (g) reference to weight in the rules for goods provided for in Chapters 1 through 24 of the Harmonized System means dry weight unless otherwise specified in the Harmonized System;
- (h) the following definitions apply:
  - (i) **chapter** means a chapter of the Harmonized System,
  - (ii) **heading** means any four-digit number, or the first four digits of any number, used in the nomenclature of the Harmonized System,
  - (iii) **section** means a section of the Harmonized System, and
  - (iv) **subheading** means any six-digit number, or the first six digits of any number, used in the nomenclature of the Harmonized System.

2. A product specific rule of origin set out in this Annex represents the minimum amount of production required to be carried out on non-originating materials for the resulting good to achieve originating status. A greater amount of production than that required by the rule for that good will also confer originating status.

3. Where a rule of this Annex applicable to a good contains both a required change in tariff classification and a percentage for the maximum value of non-originating materials, the *de minimis* provision of Article 4-4 permits the use of non-originating materials which do not satisfy the tariff change requirement, as long as the value of such materials does not exceed 10 per cent of the transaction value of the good. However, the value of such non-originating materials shall be included when calculating the value of non-originating materials and under no circumstances may the percentage for the maximum value of non-originating materials as set out in the rule be exceeded through the use of the *de minimis* provision.

4. Where:

- (a) a rule of this Annex applicable to a good contains both a required change in tariff classification and a percentage for the maximum value of non-originating materials, and
- (b) one or more of the non-originating materials used in the production of the good are classified in the same subheading, or heading that is not further subdivided into subheadings, as the good itself,

subparagraph 1(d) of Article 4-1, which provides that the good shall be considered as originating if the value of the non-originating materials classified as or with the good does not exceed the given percentage of the transaction value of the good, may be applied.

5. Given that, in the case described in paragraph 4, the good resulting from the application of subparagraph 1(d) of Article 4-1 qualifies as originating in its own right, no account shall be taken of the non-originating materials contained therein when that good is used in the production of another good. In this particular instance, only the value of any other non-originating materials that are used in the production of the final good and that satisfy the required change in tariff classification set out in the rule of this Annex would need to be taken into account when calculating the value of non-originating materials for purposes of determining the origin of the final good.

6. The product specific rules of origin set out in this Annex also apply to used goods.

## **Part B – Specific Rules of Origin**

<b>Section I</b>	<b>Live Animals; Animal Products (Chapters 1 – 5)</b>
<b>Chapter 1</b>	<b>Live Animals</b>
01.01-01.06	A change from any other chapter.
<b>Chapter 2</b>	<b>Meat and Edible Meat Offal</b>
02.01-02.10	A change from any other chapter.
<b>Chapter 3</b>	<b>Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates</b>
03.01-03.03	A change from any other chapter.
03.04	A change from any other heading.
0305.10-0305.69	A change from any other subheading.
0306.11-0306.14	A change from any other heading.
0306.19	A change from any other subheading, except from subheading 0306.29.
0306.21-0306.24	A change from any other heading;  A change to crustaceans, in shell, cooked by steaming or by boiling in water from live crustaceans of the same subheading; or  A change to dried crustaceans, whether in shell or not, from crustaceans of the same subheading.
0306.29	A change from any other subheading, except from subheading 0306.19.
0307.10-0307.99	A change to dried goods from any other good of these subheadings;

A change to flours, meals or pellets of subheading 0307.99 from any other subheading; or

A change from any other heading.

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

04.01-04.06 A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids.

04.07-04.10 A change from any other chapter.

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

05.01-05.11 A change from any other chapter.

**Section II**                      **Vegetable Products (Chapters 6 – 14)**

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

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

06.01-06.04                      A change from any other chapter.

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

07.01-07.09                      A change from any other chapter.

0710.10-0710.80                      A change from any other chapter.

0710.90                      A change from any other subheading.

07.11                      A change from any other chapter.

0712.20-0712.39                      A change from any other chapter.

0712.90                      A change to mixtures of vegetables from within this subheading or any other subheading; or

A change to any other good from any other chapter.

07.13-07.14                      A change from any other chapter.

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

08.01-08.12                      A change from any other chapter.

0813.10-0813.40                      A change from any other chapter.

0813.50 A change from any other subheading.

08.14 A change from any other heading.

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

09.01-09.10 A change from within any one of these subheadings or any other subheading.

**Chapter 10 Cereals**

10.01-10.08 A change from any other chapter.

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

11.01-11.09 A change from any other chapter.

**Chapter 12 Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder**

12.01-12.14 A change from any other chapter.

**Chapter 13 Lac; Gums, Resins and Other Vegetable Saps and Extracts**

13.01-13.02 A change from any other chapter.

**Chapter 14 Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included**

14.01-14.04 A change 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**

15.01-15.15                    A change from any other chapter.

1516.10                        A change to a good obtained entirely from fish or marine mammals  
of any other heading; or

A change to any other good from any other chapter.

1516.20                        A change from any other chapter.

15.17-15.22                    A change from any other chapter.

**Section IV**                    **Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes (Chapters 16 – 24)**

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

16.01-16.03                    A change from any other chapter.

1604.11-1604.19              A change from any other heading.

1604.20                        A change from within that subheading or any other subheading.

1604.30                        A change from any other heading.

16.05                            A change from any other heading.

**Chapter 17**                    **Sugars and Sugar Confectionery**

1701.11-1701.12              A change from any other chapter.

1701.91-1701.99              A change from any subheading outside that group.

17.02-17.03                    A change from any other chapter.

17.04                            A change from any other heading.

**Chapter 18**                    **Cocoa and Cocoa Preparations**

18.01-18.06                    A change from any other subheading.

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

1901.10                        A change from any other chapter.

1901.20	A change to mixes and doughs containing more than 25 per cent by weight of butterfat, not put up for retail sale, from any other chapter, except from heading 04.01 through 04.06; or  A change to any other good from any other chapter.
1901.90	A change to dairy preparations containing more than 10 per cent by weight of milk solids from any other chapter, except from heading 04.01 through 04.06; or  A change to any other good from any other chapter.
19.02-19.04	A change from any other chapter.
19.05	A change from any other heading.
<b>Chapter 20</b>	<b>Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants</b>
20.01-20.08	A change from any other chapter.
2009.11-2009.90	A change from within any one of these subheadings or any other subheading.
<b>Chapter 21</b>	<b>Miscellaneous Edible Preparations</b>
2101.11	A change from any other chapter.
2101.12	A change from any other subheading.
2101.20-2101.30	A change from any other chapter.
2102.10-2103.90	A change from any other subheading.
21.04	A change from any other heading.

- 21.05 A change from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids.
- 21.06 A change to preparations containing more than 10 per cent by weight of milk solids from any other chapter, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids;  
or

A change to any other good from any other chapter.

**Chapter 22 Beverages, Spirits and Vinegar**

- 22.01 A change from any other heading.
- 2202.10 A change from any other heading.
- 2202.90 A change to beverages containing milk from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids; or
- A change to any other good from any other heading.
- 22.03-22.07 A change from any other heading.
- 2208.20 A change from any other heading.
- 2208.30 A change from within that subheading or any other heading, provided that the total alcoholic volume of the non-originating materials does not exceed 10 per cent of the volume of the total alcoholic strength of the good.
- 2208.40-2208.90 A change from any other heading.

22.09 A change from any other heading.

**Chapter 23 Residues and Waste From the Food Industries; Prepared Animal Fodder**

23.01 A change from any other heading.

23.02-23.08 A change from any other chapter.

2309.10 A change from any other heading.

2309.90 A change to preparations used in animal feeding containing more than 10 per cent by weight of milk solids from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids; or

A change to any other good from any other heading.

**Chapter 24 Tobacco and Manufactured Tobacco Substitutes**

24.01-24.03 A change from any other heading.

**Section V Mineral Products (Chapters 25 – 27)**

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

25.01-25.03 A change from any other heading.

2504.10-2504.90 A change from any other subheading.

25.05-25.14 A change from any other heading.

25.15-25.16 A change from any other subheading.

25.17-25.30 A change from any other heading.

**Chapter 26 Ores, Slag and Ash**

26.01-26.21 A change from any other heading.

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

**Note 1:** *Notwithstanding any of the product specific rules of origin, any good of Chapter 27 that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of one or both of the Parties.*

*For purposes of this Chapter, a “chemical reaction” is 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.*

*The following are not considered to be chemical reactions for the purposes of this definition:*

(a) *dissolving in water or other solvents;*

(b) *the eliminating of solvents including water; or*

(c) *the addition or elimination of water of crystallization.*

**Note 2:**

*For the purposes of heading 27.10, “direct blending” is defined as a refinery process whereby various petroleum streams from processing units and petroleum components from holding or storage tanks combine to create a finished good, with pre-determined parameters, classified under heading 27.10, provided that the non-originating material constitutes no more than 25 per cent by volume of the good.*

**Note 3:**

*For purposes of heading 27.10, the following processes confer origin:*

(a) *Atmospheric distillation - A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions. Liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil are produced from petroleum distillation; and*

(b) *Vacuum distillation - Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is useful for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries gas oils may be further processed into lubricating oils.*

27.01-27.09

A change from any other heading.

27.10	A change from any other heading;
	A change from within that heading, whether or not there is also a change from any other heading, provided that the change is the result of atmospheric distillation or vacuum distillation; or
	A change as the result of direct blending, provided that the non-originating material constitutes no more than 25 per cent by volume of the good.
2711.11-2711.14	A change from within any one of these subheadings or any other subheading, provided that the non-originating feedstock constitutes no more than 49 per cent by volume of the good.
2711.19	A change from any other subheading, except from subheading 2711.29.
2711.21	A change from any other subheading, except from subheading 2711.11.
2711.29	A change from any other subheading, except from subheading 2711.12 through 2711.21.
27.12	A change from any other heading.
2713.11-2713.12	A change from any other heading.
2713.20	A change from within that subheading or any other subheading, provided that the non-originating feedstock constitutes no more than 49 per cent by volume of the good.
2713.90	A change from any other heading.
27.14-27.16	A change from any other heading.



**Section VI**                      **Products of the Chemical or Allied Industries**  
**(Chapters 28 – 38)**

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

**Note 1:**                      *Notes 3 through 5 of this Chapter confer origin to a good of any heading or subheading in this Chapter.*

**Note 2:**                      *Notwithstanding Note 1, a good is an originating good if it meets the applicable change in tariff classification specified in the rules of origin of this Chapter.*

**Note 3:**                      **Chemical Reaction**

*A good of this Chapter that results from a chemical reaction in the territory of one or both of the Parties shall be treated as an originating good.*

*For purposes of this Chapter, a "chemical reaction" is 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.*

*The following are not considered to be chemical reactions for the purposes of determining whether a good is originating:*

- (a) dissolution in water or in another solvent;*
- (b) the elimination of solvents, including water; or*
- (c) the addition or elimination of water of crystallization.*

**Note 4:**                    **Purification**

*A good of this Chapter that is subject to purification shall be treated as an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the elimination of not less than 80 per cent of the impurities.*

**Note 5:**                    **Separation Prohibition**

*A good that meets the applicable change in tariff classification in the territory of one or both of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.*

2801.10-2813.90        A change from any other subheading.

28.14                    A change from any other heading.

2815.11-2815.12        A change from any other heading.

2815.20-2815.30        A change from any other subheading.

2816.10-2853.00        A change from any other subheading.

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

**Note 1:**                    *Notes 3 through 6 of this Chapter confer origin to a good of any heading or subheading in this Chapter.*

**Note 2:**                    *Notwithstanding Note 1, a good is an originating good if it meets the applicable change in tariff classification specified in the rules of origin of this Chapter.*

**Note 3: Chemical Reaction**

*A good of this Chapter that results from a chemical reaction in the territory of one or both of the Parties shall be treated as an originating good.*

*For purposes of this Chapter, a “chemical reaction” is 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.*

*The following are not considered to be chemical reactions for the purposes of determining whether a good is originating:*

- (a) dissolution in water or in another solvent;*
- (b) the elimination of solvents, including water; or*
- (c) the addition or elimination of water of crystallization*

**Note 4: Purification**

*A good of this Chapter that is subject to purification shall be treated as an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the elimination of not less than 80 per cent of the impurities.*

**Note 5: Isomer Separation**

*A good of this Chapter, shall be treated as an originating good if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or both of the Parties.*

**Note 6: Separation Prohibition**

*A good that meets the applicable change in tariff classification in the territory of one or both of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.*

2901.10 – 2942.00 A change from any other subheading.

**Chapter 30 Pharmaceutical Products**

3001.20-3005.90 A change from within any one of these subheadings or any other subheading.

3006.10-3006.60 A change from within any one of these subheadings or any other subheading.

3006.70-3006.92 A change from any other subheading.

**Chapter 31 Fertilizers**

3101.00-3105.90 A change from within any one of these subheadings or any other subheading.

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

3201.10-3210.00 A change from within any of these subheadings or any other subheading.

32.11-32.12 A change from any other heading.

3213.10	A change from any other subheading, provided that:
	(a) at least one of the component goods of the set is originating, and
	(b) the value of the non-originating component goods, packaging materials and containers does not exceed 50 per cent of the transaction value of the set.
3213.90	A change from within that subheading or any other subheading.
32.14-32.15	A change from any other heading.
<b>Chapter 33</b>	<b>Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations</b>
3301.12-3301.90	A change from any other subheading.
33.02-33.07	A change from any other heading.
<b>Chapter 34</b>	<b>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</b>
3401.11-3401.20	A change from any other heading.
3401.30	A change from any other subheading, except from subheading 3402.90.
3402.11-3402.19	A change from any other subheading.
3402.20	A change from any other subheading, except from subheading 3402.90.
3402.90	A change from any other subheading.

3403.11-3404.90 A change from any other subheading.

3405.10-3405.90 A change from any other subheading.

34.06 A change from any other heading.

34.07 A change from any other heading; or

A change from within that heading, whether or not there is also a change from any other heading, provided that:

(a) at least one of the component goods of the set is originating, and

(b) the value of the non-originating component goods, packaging materials and containers does not exceed 50 per cent of the transaction value of the set.

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

3501.10-3501.90 A change from any other subheading.

3502.11-3502.19 A change from any subheading outside that group.

3502.20-3502.90 A change from any other subheading.

35.03-35.04 A change from any other heading.

3505.10 A change from any other heading.

3505.20 A change from any other heading; or

A change from subheading 3505.10, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 3505.10 does not exceed 50 per cent of the transaction value of the good.

35.06 A change from any other heading.

3507.10-3507.90 A change from any other subheading.

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

36.01-36.06 A change from any other heading.

**Chapter 37 Photographic or Cinematographic Goods**

37.01-37.02 A change from any heading outside that group.

37.03-37.07 A change from any other heading.

**Chapter 38 Miscellaneous Chemical Products**

3801.10-3802.90 A change from any other subheading.

38.03-38.04 A change from any other heading.

3805.10-3806.90 A change from any other subheading.

38.07 A change from any other heading.

3808.50-3809.93 A change from any other subheading.

38.10 A change from any other heading.

3811.11-3811.90 A change from any other subheading.

38.12-38.14 A change from any other heading.

3815.11-3815.90 A change from any other subheading.

38.16-38.19 A change from any other heading.

- 38.20 A change from any other heading, except from subheading 2905.31 or 2905.49; or
- A change from subheading 2905.31 or 2905.49, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 2905.31 or 2905.49 does not exceed 50 per cent of the transaction value of the good.
- 38.21-38.22 A change from any other heading.
- 3823.11-3823.70 A change from any other subheading.
- 3824.10-3824.60 A change from any other subheading.
- 3824.71-3824.79 A change from any other chapter, except from Chapter 28 through 37; or
- A change from any other subheading within Chapter 28 through 38, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other subheading within Chapter 28 through 38 does not exceed 50 per cent of the transaction value of the good.
- 3824.81-3824.90 A change from any other chapter, except from Chapter 28 through 37; or
- A change from any other subheading within Chapter 28 through 38, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other subheading within Chapter 28 through 38 does not exceed 70 per cent of the transaction value of the good.
- 38.25 A change from any other chapter, except from Chapter 28 through 37, 40 or 90.



**Section VII                      Plastics and Articles Thereof; Rubber and Articles Thereof  
(Chapters 39 – 40)**

**Chapter 39                      Plastics and Articles Thereof**

39.01-39.15                      A change from any other heading, provided that the non-  
originating polymer content does not exceed 50 per cent by weight  
of the total polymer content of the good.

39.16-39.19                      A change from any other heading, provided that the value of the  
non-originating materials does not exceed 70 per cent of the  
transaction value of the good.

3920.10-3921.90                      A change from any other subheading, provided that the value of  
the non-originating materials does not exceed 70 per cent of the  
transaction value of the good.

39.22-39.26                      A change from any other heading, provided that the value of the  
non-originating materials does not exceed 70 per cent of the  
transaction value of the good.

**Chapter 40                      Rubber and Articles Thereof**

40.01-40.04                      A change from any other heading.

40.05-40.06                      A change from any other chapter; or

A change from any other heading within Chapter 40, whether or  
not there is also a change from any other chapter, provided that the  
value of the non-originating materials of any other heading within  
Chapter 40 does not exceed 45 per cent of the transaction value of  
the good.

40.07-40.17                      A change from any other heading.

**Section VIII                      Raw Hides and Skins, Leather, Furskins and Articles Thereof;  
Saddlery and Harness; Travel Goods, Handbags and Similar  
Containers; Articles of Animal Gut (Other Than Silk-Worm  
Gut) (Chapters 41 – 43)**

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

- 41.01-41.03                      A change from any other chapter.
- 4104.11-4104.19                      A change from any other heading.
- 4104.41-4104.49                      A change from subheading 4104.11 through 4104.19 or any other heading.
- 4105.10                      A change from any other heading.
- 4105.30                      A change from any other subheading.
- 4106.21                      A change from any other heading.
- 4106.22                      A change from any other subheading.
- 4106.31                      A change from any other heading.
- 4106.32                      A change from any other subheading.
- 4106.40                      A change to crust hides and skins from within that subheading or any other subheading; or  
  
A change to any other good from any other heading.
- 4106.91                      A change from any other heading.
- 4106.92                      A change from any other subheading.

41.07-41.14 A change from any other heading.

4115.10-4115.20 A change from any other subheading.

**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 from any other heading.

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

43.01-43.04 A change from any other heading.

<b>Section IX</b>	<b>Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork (Chapters 44 – 46)</b>
<b>Chapter 44</b>	<b>Wood and Articles of Wood; Wood Charcoal</b>
44.01-44.21	A change from any other heading.
<b>Chapter 45</b>	<b>Cork and Articles of Cork</b>
45.01-45.04	A change from any other heading.
<b>Chapter 46</b>	<b>Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork</b>
46.01-46.02	A change from any other heading.

<b>Section X</b>	<b>Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof (Chapters 47 – 49)</b>
<b>Chapter 47</b>	<b>Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard</b>
47.01- 47.02	A change from any other heading.
4703.11-4704.29	A change from any other subheading.
47.05-47.07	A change from any other heading.
<b>Chapter 48</b>	<b>Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard</b>
48.01-48.09	A change from any other heading.
4810.13-4811.90	A change from any other subheading.
48.12-48.23	A change from any other heading.
<b>Chapter 49</b>	<b>Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans</b>
49.01-49.11	A change from any other heading.

**Section XI                      Textiles and Textile Articles (Chapters 50 – 63)**

**Chapter 50                      Silk**

50.01                      A change from any other chapter.

50.02-50.03                      A change from any other heading.

50.04-50.06                      A change from any heading outside that group.

50.07                      A change from any other heading.

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

51.01                      A change from any other chapter.

51.02-51.05                      A change from any other heading.

51.06-51.10                      A change from any heading outside that group.

51.11-51.13                      A change from any other heading.

**Chapter 52                      Cotton**

52.01                      A change from any other chapter.

52.02-52.03                      A change from any other heading.

52.04-52.07                      A change from heading 52.01 through 52.03 or any other chapter, except from heading 54.01 through 54.05.

52.08                      A change from any other heading, except from heading 52.09.

52.09                      A change from any other heading, except from heading 52.08.

52.10 A change from any other heading, except from heading 52.11.

52.11 A change from any other heading, except from heading 52.10.

52.12 A change from any other heading.

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

53.01-53.05 A change from any other chapter.

53.06-53.08 A change from any heading outside that group.

53.09-53.11 A change from any other heading.

**Chapter 54 Man-Made Filaments; Strip and the Like of Man-Made Textile Materials**

54.01-54.06 A change from any other chapter.

54.07-54.08 A change from any other heading.

**Chapter 55 Man-Made Staple Fibres**

55.01-55.07 A change from any other chapter.

55.08-55.11 A change from any other heading, except from heading 54.01 through 54.06.

55.12 A change from any other heading.

55.13 A change from any other heading, except from heading 55.14.

55.14 A change from any other heading, except from heading 55.13.

55.15-55.16 A change from any other heading.

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

56.01-56.03 A change from any other heading.

56.04-56.06 A change from any other heading, except from yarn of heading 51.06 through 51.10, 52.04 through 52.07, 54.01 through 54.06 or 55.09 through 55.11.

56.07 A change from any other heading, except from yarn of heading 52.04 through 52.07, 54.01 through 54.06 or 55.09 through 55.11.

56.08 A change from any other heading.

56.09 A change from any other heading, except from yarn of heading 51.06 through 51.10, 52.04 through 52.07, 54.01 through 54.06 or 55.09 through 55.11.

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

57.01-57.05 A change from any other chapter.

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

58.01-58.05 A change from any other heading.

58.06 A change from any other heading, except from fabric of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or 58.01 through 58.03.

58.07 A change from any other heading, except from fabric or nonwovens of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 56.02 through 56.03, 58.01 through 58.03 or 58.06.



- 5808.10 A change from any other heading, except from yarn 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, 55.08 through 55.11 or 56.04 through 56.06.
- 5808.90 A change to ornamental trimmings in the piece, without embroidery, other than knitted or crocheted, from any other heading, except from fabric of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or 58.01 through 58.03; or
- A change to tassels, pompons and similar articles from any other heading.
- 58.09 A change from any other heading.
- 58.10 A change from any other heading.
- 58.11 A change from any other heading, except from fabric or nonwovens of heading 51.11 through 51.13, 52.08 through 52.12, 54.07 through 54.08, 55.12 through 55.16, 56.01 through 56.03, 58.01, 58.04, 58.06 or 60.01 through 60.06.
- Chapter 59 Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use**
- 59.01 A change from any other chapter.
- 59.02 A change from any other heading.
- 59.03 A change from any other chapter, except from fabric, braids or ornamental trimmings of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.03, 58.06, 58.08 or 60.02 through 60.06.
- 59.04-59.06 A change from any other chapter.

- 59.07 A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.03, 58.06, 58.08 or 60.02 through 60.06.
- 59.08-59.09 A change from any other chapter.
- 59.10 A change from any other heading.
- 59.11 A change from any other chapter, except from fabric or nonwovens of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 56.02 through 56.03, 58.03, 58.06, 58.08 or 60.02 through 60.06.

**Chapter 60 Knitted or Crocheted Fabrics**

- 60.01-60.06 A change from any other heading.

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

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

- 61.01-61.17 A change from any other chapter, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties; or
- A change to a good knit to shape, for which no sewing or other assembly is required, from any other chapter.

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

**Note:**                        *For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall apply only 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.*

62.01-62.17                A change from any other chapter, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

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

63.01                        A change from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03 or 60.01 through 60.06, provided that the change involves two or more of the following finishing operations: printing, dyeing, bleaching, shrinking, fulling, napping, decatizing, permanent stiffening, weighting, permanent embossing or moireing.

63.02                        A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03 or 60.01 through 60.06.

63.03                        A change from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03 or 60.01 through 60.06, provided that the change involves two or more of the following finishing operations: printing, dyeing, bleaching, shrinking, fulling, napping, decatizing, permanent stiffening, weighting, permanent embossing or moireing.

- 63.04-63.05 A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03 or 60.01 through 60.06.
- 63.06 A change from any other chapter, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6307.10 A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03 or 60.01 through 60.06.
- 6307.20 A change from any other chapter, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
- 6307.90 A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 58.11 or 60.01 through 60.06.
- 63.08 A change from any other chapter, provided that either the fabric or the yarn meets the change in tariff classification that would be applicable if the fabric or yarn were classified by itself.
- 63.09 A change from any other heading; or  
  
No change in tariff classification is required, provided that the goods were last collected and packed for shipment in the territory of a Party.
- 63.10 A change to new rags from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02 or 60.01 through 60.06; or  
  
A change to goods, other than new rags, from any other heading.

<b>Section XII</b>	<b>Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair (Chapters 64 – 67)</b>
<b>Chapter 64</b>	<b>Footwear, Gaiters and the Like; Parts of Such Articles</b>
64.01-64.05	A change from any other heading, except from subheading 6406.10; or  A change from subheading 6406.10, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 6406.10 does not exceed 50 per cent of the transaction value of the good.
64.06	A change from any other heading.
<b>Chapter 65</b>	<b>Headgear and Parts Thereof</b>
65.01-65.07	A change from any other heading.
<b>Chapter 66</b>	<b>Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof</b>
66.01-66.03	A change from any other heading.
<b>Chapter 67</b>	<b>Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair</b>
67.01	A change from any other heading; or  A change to articles of feather or down from within that heading or any other heading.
67.02-67.04	A change from any other heading.



**Section XIV**                    **Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin (Chapter 71)**

**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 from any other heading.

7102.10-7102.39            A change from any other subheading, except from subheading 7102.10.

7103.10-7104.90            A change from any other subheading.

71.05                            A change from any other heading.

7106.10-7106.92            A change from any other subheading; or  
  
A change from within subheading 7106.91, whether or not there is also a change from another subheading, provided that the non-originating materials undergo electrolytic, thermal or chemical separation or alloying.

71.07                            A change from any other heading.

7108.11-7108.20            A change from any other subheading; or  
  
A change from within subheading 7108.12, whether or not there is also a change from another subheading, provided that the non-originating materials undergo electrolytic, thermal or chemical separation or alloying.

71.09                            A change from any other heading.

7110.11-7110.49            A change from any other subheading.

71.11-71.18                    A change from any other heading.

**Section XV                      Base Metals and Articles of Base Metal (Chapters 72 – 83)**

**Chapter 72                      Iron and Steel**

72.01-72.29                      A change from any other heading.

**Chapter 73                      Articles of Iron or Steel**

73.01-73.03                      A change from any other heading.

7304.11-7304.39                      A change from any other heading.

7304.41                      A change from any other subheading.

7304.49-7304.90                      A change from any other heading.

73.05-73.07                      A change from any other heading.

73.08                      A change from any other heading, except from heading 72.16; or

A change from heading 72.16, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 72.16 does not exceed 65 per cent of the transaction value of the good.

73.09-73.14                      A change from any other heading.

7315.11-7315.12                      A change from any other heading; or

A change from subheading 7315.19, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7315.19 does not exceed 50 per cent of the transaction value of the good.

7315.19                      A change from any other heading.



7315.20-7315.89	A change from any other heading; or  A change from subheading 7315.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7315.90 does not exceed 50 per cent of the transaction value of the good.
7315.90	A change from any other heading.
73.16-73.20	A change from any other heading.
7321.11-7321.89	A change from any other heading; or  A change from subheading 7321.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7321.90 does not exceed 65 per cent of the transaction value of the good.
7321.90	A change from any other heading.
73.22-73.23	A change from any other heading.
7324.10-7324.29	A change from any other heading; or  A change from subheading 7324.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7324.90 does not exceed 65 per cent of the transaction value of the good.
7324.90	A change from any other heading.
73.25-73.26	A change from any other heading.
<b>Chapter 74</b>	<b>Copper and Articles Thereof</b>
74.01-74.07	A change from any other heading.

74.08 A change from any other heading, except from heading 74.07; or

A change from heading 74.07, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent.

74.09-74.19 A change from any other heading.

**Chapter 75 Nickel and Articles Thereof**

75.01-75.04 A change from any other heading.

7505.11-7505.12 A change from any other heading.

7505.21-7505.22 A change from any other heading; or

A change from subheading 7505.11 through 7505.12, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent.

75.06 A change from any other heading; or

A change to foil of a thickness of 0.15 mm or less from within that heading, whether or not there is also a change from any other heading.

7507.11-7508.90 A change from any other subheading.

**Chapter 76 Aluminium and Articles Thereof**

76.01-76.04 A change from any other heading.

76.05	A change from any other heading, except from heading 76.04; or  A change from heading 76.04, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent.
76.06	A change from any other heading.
7607.11	A change from any other heading.
7607.19-7607.20	A change from any other heading; or  A change from subheading 7607.11, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7607.11 does not exceed 65 per cent of the transaction value of the good.
76.08-76.16	A change from any other heading.
<b>Chapter 78</b>	<b>Lead and Articles Thereof</b>
78.01-78.02	A change from any other heading.
7804.11-7804.20	A change from any other subheading; or  A change to foil of subheading 7804.11 from within that subheading, whether or not there is also a change from any other subheading.
78.06	A change to wire from within that heading or from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent;  A change to tubes, pipes, or tube or pipe fittings from within that heading or from any other heading; or  A change to any other good from any other heading.

**Chapter 79                      Zinc and Articles Thereof**

79.01-79.03                      A change from any other heading.

79.04                                A change from any other heading; or

A change to wire from within that heading, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent.

79.05                                A change from any other heading; or

A change to foil from within that heading, whether or not there is also a change from any other heading.

79.07                                A change to tubes, pipes, or tube or pipe fittings from within that heading or from any other heading; or

A change to any other good from any other heading.

**Chapter 80                      Tin and Articles Thereof**

80.01-80.02                      A change from any other heading.

80.03                                A change from any other heading; or

A change to wire from within that heading, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent.

80.07                                A change from within that heading or any other heading.

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

8101.10-8113.00            A change from any other subheading.

**Chapter 82                    Tools, Implements, Cutlery, Spoons and Forks, of Base Metal;  
Parts Thereof of Base Metal**

**Note:**                        *Handles of base metal used in the production of a good of this  
Chapter shall be disregarded in determining the origin of that  
good.*

82.01                            A change from any other heading.

8202.10-8202.20            A change from any other heading.

8202.31                        A change from any other heading; or

A change from subheading 8202.39, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8202.39 does not exceed 65 per cent of the transaction value of the good.

8202.39-8202.99            A change from any other heading.

82.03-82.04                   A change from any other heading.

8205.10-8205.80            A change from any other heading.

8205.90                        A change from any other heading; or

A change to a set from subheading 8205.10 through 8205.80, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of subheading 8205.10 through 8205.80 does not exceed 35 per cent of the transaction value of the set.

- 82.06 A change from any other heading, except from heading 82.02 through 82.05; or
- A change to a set from heading 82.02 through 82.05, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of heading 82.02 through 82.05 does not exceed 35 per cent of the transaction value of the set.
- 8207.13 A change from any other heading, except from heading 82.09; or
- A change from subheading 8207.19 or heading 82.09, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8207.19 or heading 82.09 does not exceed 65 per cent of the transaction value of the good.
- 8207.19-8207.90 A change from any other heading.
- 82.08-82.10 A change from any other heading.
- 8211.10 A change from any other heading, except from heading 82.14 through 82.15; or
- A change to a set from subheading 8211.91 through 8211.93 or heading 82.14 through 82.15, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of subheading 8211.91 through 8211.93 or heading 82.14 through 82.15 does not exceed 35 per cent of the transaction value of the set.
- 8211.91-8211.93 A change from any other heading; or
- A change from subheading 8211.94 through 8211.95, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8211.94 does not exceed 65 per cent of the transaction value of the good.

8211.94-8211.95	A change from any other heading.
82.12-82.13	A change from any other heading.
82.14	A change from any other heading; or  A change to a set of subheading 8214.20 from within that subheading or any other heading, provided that the value of the non-originating component goods of subheading 8205.10 through 8205.80 does not exceed 35 per cent of the transaction value of the set.
8215.10-8215.20	A change from any other heading, except from heading 82.11; or  A change to a set from heading 82.11 or subheading 8215.91 through 8215.99, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of subheading 8215.91 through 8215.99 does not exceed 35 per cent of the transaction value of the set.
8215.91-8215.99	A change from any other heading.
<b>Chapter 83</b>	<b>Miscellaneous Articles of Base Metal</b>
8301.10-8301.50	A change from any other heading; or  A change from subheading 8301.60, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8301.60 does not exceed 65 per cent of the transaction value of the good.
8301.60-8301.70	A change from any other heading.
83.02-83.04	A change from any other heading.
8305.10-8306.30	A change from any other subheading.

83.07	A change from any other heading.
8308.10-8308.90	A change from any other subheading.
83.09-83.10	A change from any other heading.
8311.10-8311.90	A change from any other subheading.



<b>Section XVI</b>	<b>Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles (Chapters 84 – 85)</b>
<b>Chapter 84</b>	<b>Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof</b>
8401.10-8401.30	A change from any other subheading.
8401.40	A change from any other heading.
8402.11-8402.20	A change from any other heading; or  A change from subheading 8402.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8402.90 does not exceed 65 per cent of the transaction value of the good.
8402.90	A change from any other heading.
8403.10	A change from any other subheading.
8403.90	A change from any other heading.
8404.10	A change from any other subheading.
8404.20	A change from any other heading; or  A change from subheading 8404.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8404.90 does not exceed 65 per cent of the transaction value of the good.
8404.90	A change from any other heading.
8405.10	A change from any other subheading.

8405.90	A change from any other heading.
8406.10	A change from any other subheading.
8406.81-8406.82	A change from any other heading; or  A change from subheading 8406.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8406.90 does not exceed 65 per cent of the transaction value of the good.
8406.90	A change from any other heading.
8407.10-8407.32	A change from any other heading.
8407.33-8407.34	A change from any other heading, except from heading 84.09; or  A change from heading 84.09, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.09 does not exceed 65 per cent of the transaction value of the good.
8407.90	A change from any other heading.
84.08-84.09	A change from any other heading.
8410.11-8410.13	A change from any other heading; or  A change from subheading 8410.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8410.90 does not exceed 65 per cent of the transaction value of the good.
8410.90	A change from any other heading.
8411.11-8411.22	A change from any other subheading.

8411.81-8411.82	A change from any other heading; or  A change from subheading 8411.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8411.99 does not exceed 65 per cent of the transaction value of the good.
8411.91-8411.99	A change from any other heading.
8412.10-8412.80	A change from any other subheading.
8412.90	A change from any other heading.
8413.11-8413.82	A change from any other subheading.
8413.91-8413.92	A change from any other heading.
8414.10-8414.80	A change from any other heading; or  A change from subheading 8414.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8414.90 does not exceed 65 per cent of the transaction value of the good.
8414.90	A change from any other heading.
8415.10-8415.83	A change from any other subheading.
8415.90	A change from any other heading.
8416.10-8416.90	A change from any other subheading.
8417.10-8417.80	A change from any other subheading.
8417.90	A change from any other heading.
8418.10-8418.29	A change from any subheading outside that group, except from subheading 8418.91.

8418.30-8418.69	A change from any other heading; or  A change from subheading 8418.91 through 8418.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8418.91 through 8418.99 does not exceed 65 per cent of the transaction value of the good.
8418.91-8418.99	A change from any other heading.
8419.11	A change from any other subheading.
8419.19	A change from any other heading; or  A change from subheading 8419.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8419.90 does not exceed 65 per cent of the transaction value of the good.
8419.20-8419.89	A change from any other subheading.
8419.90	A change from any other heading.
8420.10	A change from any other subheading.
8420.91-8420.99	A change from any other heading.
8421.11-8421.22	A change from any other subheading.
8421.23	A change from any other heading; or  A change from subheading 8421.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8421.99 does not exceed 65 per cent of the transaction value of the good.
8421.29	A change from any other subheading.

8421.31	A change from any other heading; or  A change from subheading 8421.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8421.99 does not exceed 65 per cent of the transaction value of the good.
8421.39	A change from any other subheading.
8421.91-8421.99	A change from any other heading.
8422.11-8422.40	A change from any other subheading.
8422.90	A change from any other heading.
8423.10-8423.89	A change from any other subheading.
8423.90	A change from any other heading.
8424.10-8430.69	A change from any other subheading.
84.31	A change from any other heading.
8432.10-8432.80	A change from any other subheading.
8432.90	A change from any other heading.
8433.11-8433.60	A change from any other subheading.
8433.90	A change from any other heading.
8434.10-8435.90	A change from any other subheading.
8436.10-8436.80	A change from any other subheading.
8436.91-8436.99	A change from any other heading.
8437.10-8437.80	A change from any other subheading.

8437.90	A change from any other heading.
8438.10-8438.80	A change from any other subheading.
8438.90	A change from any other heading.
8439.10-8440.90	A change from any other subheading.
8441.10-8441.80	A change from any other subheading.
8441.90	A change from any other heading.
8442.30	A change from any other subheading.
8442.40-8442.50	A change from any other heading.
8443.11-8443.99	A change from any other subheading.
84.44-84.47	A change from any other heading.
8448.11-8448.19	A change from any other subheading.
8448.20-8448.59	A change from any other heading.
84.49	A change from any other heading.
8450.11-8450.19	A change from any other heading; or  A change from subheading 8450.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8450.90 does not exceed 65 per cent of the transaction value of the good.
8450.20	A change from any other subheading.
8450.90	A change from any other heading.
8451.10	A change from any other subheading.

8451.21	A change from any other heading; or  A change from subheading 8451.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8451.90 does not exceed 65 per cent of the transaction value of the good.
8451.29-8451.80	A change from any other subheading.
8451.90	A change from any other heading.
8452.10-8452.40	A change from any other subheading.
8452.90	A change from any other heading.
8453.10-8453.80	A change from any other subheading.
8453.90	A change from any other heading.
8454.10-8454.30	A change from any other subheading.
8454.90	A change from any other heading.
8455.10-8455.90	A change from any other subheading.
84.56	A change from any other heading, except from subheading 8466.93; or  A change from subheading 8466.93, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.93 does not exceed 65 per cent of the transaction value of the good.

- 84.57 A change from any other heading, except from heading 84.59 or subheading 8466.93; or
- A change from heading 84.59 or subheading 8466.93, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.59 or subheading 8466.93 does not exceed 65 per cent of the transaction value of the good.
- 84.58-84.63 A change from any other heading, except from subheading 8466.93 through 8466.94; or
- A change from subheading 8466.93 through 8466.94, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.93 through 8466.94 does not exceed 65 per cent of the transaction value of the good.
- 84.64 A change from any other heading, except from subheading 8466.91; or
- A change from subheading 8466.91, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.91 does not exceed 65 per cent of the transaction value of the good.
- 84.65 A change from any other heading, except from subheading 8466.92; or
- A change from subheading 8466.92, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.92 does not exceed 65 per cent of the transaction value of the good.
- 84.66 A change from any other heading.
- 8467.11-8467.89 A change from any other subheading.



8467.91-8467.99	A change from any other heading.
8468.10-8468.80	A change from any other subheading.
8468.90	A change from any other heading.
84.69	A change from any other heading.
8470.10-8472.90	A change from any other subheading.
8473.10-8473.50	A change to any one of these subheadings from within that subheading or any other subheading.
8474.10-8474.80	A change from any other subheading.
8474.90	A change from any other heading.
8475.10-8475.29	A change from any other subheading.
8475.90	A change from any other heading.
8476.21-8476.89	A change from any other subheading.
8476.90	A change from any other heading.
8477.10-8477.80	A change from any other heading; or
	A change from subheading 8477.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8477.90 does not exceed 65 per cent of the transaction value of the good.
8477.90	A change from any other heading.
8478.10	A change from any other subheading.
8478.90	A change from any other heading.

8479.10-8479.89	A change from any other subheading.
8479.90	A change from any other heading.
84.80	A change from any other heading.
8481.10-8481.80	A change from any other subheading.
8481.90	A change from any other heading.
8482.10-8482.80	A change from any subheading outside that group, except from inner or outer rings or races of subheading 8482.99; or  A change from inner or outer rings or races of subheading 8482.99, whether or not there is also a change from any other subheading outside that group, provided that the value of the non-originating inner or outer rings or races of subheading 8482.99 does not exceed 65 per cent of the transaction value of the good.
8482.91-8482.99	A change from any other heading.
8483.10	A change from any other subheading.
8483.20	A change from any other heading, except from heading 84.82; or  A change from heading 84.82 or subheading 8483.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.82 or subheading 8483.90 does not exceed 65 per cent of the transaction value of the good.

8483.30-8483.60	A change from any other heading; or  A change from subheading 8483.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8483.90 does not exceed 65 per cent of the transaction value of the good.
8483.90	A change from any other heading.
8484.10-8484.20	A change from any other subheading.
8484.90	A change from any other subheading, provided that the value of the non-originating component goods does not exceed 65 per cent of the transaction value of the set.
8486.10-8486.90	A change from any other subheading.
84.87	A change from any other heading.
<b>Chapter 85</b>	<b>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</b>
85.01	A change from any other heading, except from heading 85.03; or  A change from heading 85.03, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 85.03 does not exceed 65 per cent of the transaction value of the good.

85.02	A change from any other heading, except from heading 84.06, 84.11, 85.01 or 85.03; or  A change from heading 84.06, 84.11, 85.01 or 85.03, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.06, 84.11, 85.01 or 85.03 does not exceed 65 per cent of the transaction value of the good.
85.03	A change from any other heading.
8504.10-8504.23	A change from any other subheading, except from subheading 8504.31 through 8504.50.
8504.31	A change from any other heading; or  A change from subheading 8504.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8504.90 does not exceed 65 per cent of the transaction value of the good.
8504.32-8504.50	A change from any other subheading, except from subheading 8504.10 through 8504.31.
8504.90	A change from any other heading.
8505.11-8505.20	A change from any other subheading.
8505.90	A change from any other heading.
8506.10-8506.40	A change from any other subheading.
8506.50-8506.80	A change from any subheading outside that group.
8506.90	A change from any other heading.

8507.10-8507.80	A change from any other heading; or  A change from subheading 8507.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8507.90 does not exceed 65 per cent of the transaction value of the good.
8507.90	A change from any other heading.
8508.11-8508.60	A change from any other heading; or  A change from subheading 8508.70, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8508.70 does not exceed 65 per cent of the transaction value of the good.
8508.70	A change from any other heading.
8509.40-8509.80	A change from any other heading; or  A change from subheading 8509.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8509.90 does not exceed 65 per cent of the transaction value of the good.
8509.90	A change from any other heading.
8510.10	A change from any other subheading.
8510.20	A change from any other heading; or  A change from subheading 8510.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8510.90 does not exceed 65 per cent of the transaction value of the good.
8510.30	A change from any other subheading.

8510.90	A change from any other heading.
8511.10-8511.80	A change from any other heading; or  A change from subheading 8511.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8511.90 does not exceed 65 per cent of the transaction value of the good.
8511.90	A change from any other heading.
8512.10-8512.40	A change from any other heading; or  A change from subheading 8512.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8512.90 does not exceed 65 per cent of the transaction value of the good.
8512.90	A change from any other heading.
8513.10	A change from any other heading; or  A change from subheading 8513.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8513.90 does not exceed 65 per cent of the transaction value of the good.
8513.90	A change from any other heading.
8514.10-8514.40	A change from any other heading; or  A change from subheading 8514.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8514.90 does not exceed 65 per cent of the transaction value of the good.
8514.90	A change from any other heading.

8515.11-8515.80	A change from any other subheading.
8515.90	A change from any other heading.
8516.10-8516.50	A change from any other subheading.
8516.60	A change from any other heading; or  A change from subheading 8516.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8516.90 does not exceed 65 per cent of the transaction value of the good.
8516.71	A change from any other subheading.
8516.72	A change from any other heading; or  A change from subheading 8516.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8516.90 does not exceed 65 per cent of the transaction value of the good.
8516.79	A change from any other subheading.
8516.80	A change from any other heading; or  A change from subheading 8516.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8516.90 does not exceed 65 per cent of the transaction value of the good.
8516.90	A change from any other heading.
8517.11-8517.70	A change from within any one of these subheadings or any other subheading.

- 8518.10-8518.21 A change from any other heading; or
- A change from subheading 8518.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8518.90 does not exceed 65 per cent of the transaction value of the good.
- 8518.22 A change from any other heading; or
- A change from subheading 8518.29 or 8518.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8518.29 or 8518.90 does not exceed 65 per cent of the transaction value of the good.
- 8518.29-8518.40 A change from any other heading; or
- A change from subheading 8518.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8518.90 does not exceed 65 per cent of the transaction value of the good.
- 8518.50 A change from any other heading; or
- A change from any other subheading within heading 85.18, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 85.18 does not exceed 65 per cent of the transaction value of the good.
- 8518.90 A change from any other heading.
- 8519.20-8521.90 A change from within any one of these subheadings or any other subheading.
- 8522.10-8522.90 A change from any other subheading.



8523.21-8523.80	A change from within any one of these subheadings or any other subheading.
8525.50-8525.80	A change from any other subheading; or  A change to a gyrostabilized camera of subheading 8525.80 from within that subheading, whether or not there is also a change from any other subheading.
8526.10-8527.99	A change from any other subheading.
85.28-85.29	A change from any other heading.
8530.10-8530.80	A change from any other subheading.
8530.90	A change from any other heading.
8531.10-8531.80	A change from any other subheading.
8531.90	A change from any other heading.
8532.10-8532.30	A change from any other subheading.
8532.90	A change from any other heading.
8533.10-8533.90	A change from within any one of these subheadings or any other subheading.
85.34	A change from any other heading.
8535.10-8536.90	A change from any other subheading.

85.37	A change from any other heading, except from heading 85.38; or  A change from heading 85.38, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 85.38 does not exceed 65 per cent of the transaction value of the good.
85.38	A change from any other heading.
8539.10-8539.49	A change from any other heading; or  A change from subheading 8539.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8539.90 does not exceed 65 per cent of the transaction value of the good.
8539.90	A change from any other heading.
8540.11	A change from any other heading; or  A change from subheading 8540.91 through 8540.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8540.91 through 8540.99 does not exceed 65 per cent of the transaction value of the good.
8540.12-8540.89	A change from any other subheading.
8540.91	A change from any other subheading; or  A change to front panel assemblies from within that subheading or any other subheading.
8540.99	A change from any other subheading.
8541.10-8542.90	A change from within any one of these subheadings or any other subheading.

8543.10-8543.70	A change from any other subheading.
8543.90	A change from any other heading.
8544.11-8544.60	A change from any other heading.
8544.70	A change from any other subheading.
8545.11-8545.90	A change from any other subheading.
85.46	A change from any other heading.
8547.10-8547.90	A change from any other subheading.
85.48	A change from any other heading.

<b>Section XVII</b>	<b>Vehicles, Aircraft, Vessels and Associated Transport Equipment (Chapters 86 – 89)</b>
<b>Chapter 86</b>	<b>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</b>
86.01-86.02	A change from any other heading.
86.03-86.06	A change from any other heading, except from heading 86.07; or A change from heading 86.07, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 86.07 does not exceed 65 per cent of the transaction value of the good.
8607.11-8607.12	A change from any subheading outside that group.
8607.19-8607.99	A change from any other heading.
86.08-86.09	A change from any other heading.
<b>Chapter 87</b>	<b>Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof</b>
87.01-87.05	A change from any other heading, provided that the value of the non-originating materials does not exceed: <ul style="list-style-type: none"> <li>(a) 70 per cent of the transaction value of the good; or</li> <li>(b) 80 per cent of the net cost of the good.</li> </ul>

- 87.06 A change from any other heading, provided that the value of the non-originating materials does not exceed:
- (a) 65 per cent of the transaction value of the good; or
  - (b) 65 per cent of the net cost of the good.
- 87.07 A change from any other chapter; or
- A change from heading 87.08, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of heading 87.08 does not exceed:
- (a) 55 per cent of the transaction value of the good, or
  - (b) 65 per cent of the net cost of the good.
- 8708.10-8708.99 A change from any other heading; or
- A change from within any one of these subheadings or any other subheading within heading 87.08, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 87.08 does not exceed:
- (a) 55 per cent of the transaction value of the good, or
  - (b) 65 per cent of the net cost of the good.
- 8709.11-8709.19 A change from any other heading; or
- A change from subheading 8709.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8709.90 does not exceed 65 per cent of the transaction value of the good.

8709.90	A change from any other heading.
87.10	A change from any other heading.
87.11-87.12	A change from any other heading, except from heading 87.14; or  A change from heading 87.14, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 87.14 does not exceed 65 per cent of the transaction value of the good.
87.13-87.15	A change from any other heading.
8716.10-8716.80	A change from any other heading; or  A change from subheading 8716.90, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8716.90 does not exceed 65 per cent of the transaction value of the good.
8716.90	A change from any other heading.
<b>Chapter 88</b>	<b>Aircraft, Spacecraft, and Parts Thereof</b>
8801.00-8803.90	A change from any other subheading.
88.04-88.05	A change from any other heading.
<b>Chapter 89</b>	<b>Ships, Boats and Floating Structures</b>
89.01-89.02	A change from any other chapter; or  A change from within any one of these headings or any other heading within Chapter 89, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of Chapter 89 does not exceed 40 per cent of the transaction value of the good.

- 89.03 A change from any other chapter; or
- A change from hulls of heading 89.06, whether or not there is also a change from any other chapter, provided that the value of the non-originating hulls of heading 89.06 does not exceed 40 per cent of the transaction value of the good.
- 89.04-89.05 A change from any other chapter; or
- A change from within any one of these headings or any other heading within Chapter 89, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of Chapter 89 does not exceed 40 per cent of the transaction value of the good.
- 89.06 A change from any other heading.
- 8907.10 A change from any other subheading.
- 8907.90 A change from any other heading.
- 89.08 A change from any other heading.

<b>Section XVIII</b>	<b>Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof (Chapters 90 – 92)</b>
<b>Chapter 90</b>	<b>Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof</b>
90.01	A change from any other heading.
90.02	A change from any other heading, except from heading 90.01.
9003.11-9003.19	A change from any other heading; or  A change from subheading 9003.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9003.90 does not exceed 65 per cent of the transaction value of the good.
9003.90	A change from any other heading.
90.04	A change from any other chapter; or  A change from any other heading within Chapter 90, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of Chapter 90 does not exceed 65 per cent of the transaction value of the good.
9005.10	A change from any other subheading.



9005.80	A change from any other heading; or  A change from subheading 9005.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9005.90 does not exceed 65 per cent of the transaction value of the good.
9005.90	A change from any other heading.
9006.10-9006.69	A change from any other heading; or  A change from subheading 9006.91 through 9006.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9006.91 through 9006.99 does not exceed 65 per cent of the transaction value of the good.
9006.91-9006.99	A change from any other heading.
9007.11-9007.20	A change from any other heading;  A change to a gyrostabilized camera of subheading 9007.19 from within that subheading or any other subheading; or  A change to any other good of subheading 9007.91 through 9007.92, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9007.91 through 9007.92 does not exceed 65 per cent of the transaction value of the good.
9007.91-9007.99	A change from any other heading.

9008.10-9008.40	A change from any other heading; or  A change from subheading 9008.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9008.90 does not exceed 65 per cent of the transaction value of the good.
9008.90	A change from any other heading.
9010.10	A change from any other subheading.
9010.50-9010.60	A change from any other heading; or  A change from subheading 9010.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9010.90 does not exceed 65 per cent of the transaction value of the good.
9010.90	A change from any other heading.
9011.10-9011.80	A change from any other subheading.
9011.90	A change from any other heading.
9012.10	A change from any other subheading.
9012.90	A change from any other heading.
9013.10-9013.80	A change from any other heading; or  A change from subheading 9013.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9013.90 does not exceed 65 per cent of the transaction value of the good.
9013.90	A change from any other heading.

9014.10-9014.80	A change from any other heading; or  A change from subheading 9014.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9014.90 does not exceed 65 per cent of the transaction value of the good.
9014.90	A change from any other heading.
9015.10-9015.80	A change from any other heading; or  A change from subheading 9015.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9015.90 does not exceed 65 per cent of the transaction value of the good.
9015.90	A change from any other heading.
90.16	A change from any other heading.
9017.10-9017.80	A change from any other heading; or  A change from subheading 9017.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9017.90 does not exceed 65 per cent of the transaction value of the good.
9017.90	A change from any other heading.
9018.11-9021.90	A change from within any one of these subheadings or any other subheading.
9022.12-9022.30	A change from any other subheading.
9022.90	A change from any other heading.
90.23	A change from within that heading or any other heading.

9024.10-9024.80	A change from any other heading; or  A change from subheading 9024.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9024.90 does not exceed 65 per cent of the transaction value of the good.
9024.90	A change from any other heading.
9025.11-9025.80	A change from any other heading; or  A change from subheading 9025.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9025.90 does not exceed 65 per cent of the transaction value of the good.
9025.90	A change from any other heading.
9026.10-9026.80	A change from any other subheading.
9026.90	A change from any other heading.
9027.10-9027.80	A change from any other subheading.
9027.90	A change from any other heading.
9028.10-9028.30	A change from any other heading; or  A change from subheading 9028.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9028.90 does not exceed 65 per cent of the transaction value of the good.
9028.90	A change from any other heading.

9029.10-9029.20	A change from any other heading; or  A change from subheading 9029.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9029.90 does not exceed 65 per cent of the transaction value of the good.
9029.90	A change from any other heading.
9030.10-9031.80	A change from within any one of these subheadings or any other subheading.
9031.90	A change from any other heading.
9032.10-9032.89	A change from any other heading; or  A change from subheading 9032.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9032.90 does not exceed 65 per cent of the transaction value of the good.
9032.90	A change from any other heading.
90.33	A change from any other heading.
<b>Chapter 91</b>	<b>Clocks and Watches and Parts Thereof</b>
91.01-91.07	A change from any other heading, except from heading 91.08 through 91.14; or  A change from heading 91.08 through 91.14, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 91.08 through 91.14 does not exceed 65 per cent of the transaction value of the good.
91.08-91.10	A change from any other heading, provided that the value of the non-originating materials does not exceed 65 per cent of the transaction value of the good.

9111.10-9111.80	A change from any other heading; or  A change from subheading 9111.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9111.90 does not exceed 65 per cent of the transaction value of the good.
9111.90	A change from any other heading.
9112.20	A change from any other heading; or  A change from subheading 9112.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9112.90 does not exceed 65 per cent of the transaction value of the good.
9112.90	A change from any other heading.
91.13-91.14	A change from any other heading.
<b>Chapter 92</b>	<b>Musical Instruments; Parts and Accessories of Such Articles</b>
92.01-92.08	A change from any other heading, except from heading 92.09; or  A change from heading 92.09, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 92.09 does not exceed 65 per cent of the transaction value of the good.
92.09	A change from any other heading.

**Section XIX**                    **Arms and Ammunition; Parts and Accessories Thereof**  
**(Chapter 93)**

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

93.01-93.04                    A change from any other heading, except from heading 93.05; or

A change from heading 93.05, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 93.05 does not exceed 65 per cent of the transaction value of the good.

93.05                    A change from any other heading.

9306.21-9306.90                    A change from any other heading; or

A change from within any one of these subheadings or any other subheading within heading 93.06, provided that the value of the non-originating materials of heading 93.06 does not exceed 65 per cent of the transaction value of the good.

93.07                    A change from any other heading.

**Section XX**

**Miscellaneous Manufactured Articles (Chapters 94 – 96)**

**Chapter 94**

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

9401.10-9401.80

A change from any other heading; or

A change from subheading 9401.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9401.90 does not exceed 65 per cent of the transaction value of the good.

9401.90

A change from any other heading.

9402.10-9402.90

A change from any other heading.

9403.10-9403.89

A change from any other heading; or

A change from subheading 9403.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9403.90 does not exceed 65 per cent of the transaction value of the good.

9403.90

A change from any other heading.

94.04

A change from any other heading.

9405.10-9405.60

A change from any other heading; or

A change from subheading 9405.91 through 9405.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9405.91 through 9405.99 does not exceed 65 per cent of the transaction value of the good.



9405.91-9405.99 A change from any other heading.

94.06 A change from any other heading.

**Chapter 95 Toys, Games and Sports Requisites; Parts and Accessories Thereof**

95.03 A change from within that heading or any other heading.

95.04-95.05 A change from any other heading.

9506.11-9506.29 A change from any other heading.

9506.31 A change from any other heading; or

A change from subheading 9506.39, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9506.39 does not exceed 65 per cent of the transaction value of the good.

9506.32-9506.99 A change from any other heading.

95.07-95.08 A change from any other heading.

**Chapter 96 Miscellaneous Manufactured Articles**

96.01-96.04 A change from any other heading.

96.05 A change from any other heading provided that the value of the non-originating component goods, packaging materials and containers does not exceed 35 per cent of the transaction value of the set.

9606.10 A change from any other heading.

9606.21-9606.29	A change from any other heading; or  A change from subheading 9606.30, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9606.30 does not exceed 65 per cent of the transaction value of the good.
9606.30	A change from any other heading.
9607.11-9607.19	A change from any other subheading.
9607.20	A change from any other heading.
9608.10-9608.40	A change from any other heading; or  A change from subheading 9608.60, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9608.60 does not exceed 65 per cent of the transaction value of the good.
9608.50	A change from any other heading; or  A change from subheading 9608.10 through 9608.40, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9608.10 through 9608.40 does not exceed 65 per cent of the transaction value of the good.
9608.60-9608.99	A change from any other subheading.
9609.10-9609.90	A change from any other subheading.
96.10	A change from any other heading.

96.11	A change from any other heading; or  A change to a set from within that heading, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 96.11 does not exceed 35 per cent of the transaction value of the good.
96.12	A change from any other heading.
9613.10-9613.80	A change from any other heading; or  A change from subheading 9613.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9613.90 does not exceed 65 per cent of the transaction value of the good.
9613.90	A change from any other heading.
96.14	A change from any other heading.
9615.11-9615.19	A change from any other heading; or  A change from subheading 9615.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9615.90 does not exceed 65 per cent of the transaction value of the good.
9615.90	A change from any other heading.
96.16-96.18	A change from any other heading.

**Section XXI**            **Works of Art, Collectors' Pieces and Antiques (Chapter 97)**

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

97.01-97.06            A change from any other heading.