

Annex 2 referred to in Chapter 3  
Product Specific Rules

Section 1  
General Notes

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

- (a) the product specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading;
- (b) a requirement of a change in tariff classification or a specific manufacturing or processing operation applies only to non-originating materials;
- (c) reference to weight in this Annex means dry weight unless otherwise specified in the Harmonized System;
- (d) the following definitions apply:
  - the term "section" means a section of the Harmonized System;
  - the term "chapter" means a chapter of the Harmonized System;
  - the term "heading" means the first four digits in the tariff classification number under the Harmonized System; and
  - the term "subheading" means the first six digits in the tariff classification number under the Harmonized System;
- (e) this Annex is based on the Harmonized System as amended on 1 January 2002;
- (f) specific percentages referred to in Article 30, which relate to the total value or the total weight of non-originating materials used in the production of a good that do not undergo an applicable change in tariff classification, are as follows:
  - (i) in the case of a good provided for in chapter 19 through 24 of the Harmonized System, 7 per cent in value of the good;

- (ii) in the case of a good provided for in chapter 28 through 49 and 64 through 97 of the Harmonized System, 10 per cent in value of the good; and
- (iii) in the case of a good provided for in chapter 50 through 63 of the Harmonized System, 10 per cent by weight of the good;

Note 1: The term "value of non-originating materials" means the value determined in accordance with paragraph 6 of Article 28.

Note 2: The term "value of the good" means the free-on-board value of the good referred to in subparagraph 4(b) of Article 28 or the value set out in paragraph 5 of that Article.

- (g) a good which is covered by Attachment A or B of the Ministerial Declaration on Trade in Information Technology Products adopted in the Ministerial Conference of the World Trade Organization on 13 December 1996 and is used as a material in the production of another good in a Party may be considered as an originating material of the Party, regardless of the applicable product specific rule for the former good, provided that the former good is assembled in either Party, except where the former good is classified in subheading 8541.10 through 8542.90.

## Section 2 Product Specific Rules

Section I	Live animals; animal products (chapter 1-5)
Chapter 1	Live animals
01.01-01.06	A change to heading 01.01 through 01.06 from any other chapter.
Chapter 2	Meat and edible meat offal
02.01-02.10	A change to heading 02.01 through 02.10 from any other chapter, except from chapter 1.
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates

03.01-03.07 A change to heading 03.01 through 03.07 from any other chapter.

Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

04.01-04.03 A change to heading 04.01 through 04.03 from any other chapter.

04.04 A change to heading 04.04 from any other heading.

04.05 A change to heading 04.05 from any other chapter.

04.06 A change to heading 04.06 from any other heading.

04.07-04.10 A change to heading 04.07 through 04.10 from any other chapter.

Chapter 5 Products of animal origin, not elsewhere specified or included

05.01-05.11 A change to heading 05.01 through 05.11 from any other chapter.

Section II Vegetable products (chapter 6-14)

Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

0601.10-0604.99 A change to subheading 0601.10 through 0604.99 from any other subheading.

Chapter 7 Edible vegetables and certain roots and tubers

Note: For the purposes of subheadings 0710.22 through 0710.29, a non-originating material harvested, picked or gathered in a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:

- (a) directly from that non-Party; or
  - (b) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or any other operation to preserve it in good condition.
- 0701.10-0710.21 A change to subheading 0701.10 through 0710.21 from any other chapter.
- 0710.22-0710.29 A change to subheading 0710.22 through 0710.29 from any other heading, provided that, where non-originating materials of heading 07.08 are used, each of the non-originating materials is harvested, picked or gathered in a non-Party which is a member country of the ASEAN.
- 0710.30-0714.90 A change to subheading 0710.30 through 0714.90 from any other chapter.
- Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons
- 08.01-08.14 A change to heading 08.01 through 08.14 from any other chapter.
- Chapter 9 Coffee, tea, maté and spices
- 09.01 A change to heading 09.01 from any other chapter.
- 09.02-09.03 A change to heading 09.02 through 09.03 from any other heading.
- 0904.11 A change to subheading 0904.11 from any other chapter.
- 0904.12 A change to subheading 0904.12 from any other subheading.
- 0904.20-0906.10 A change to subheading 0904.20 through 0906.10 from any other chapter.
- 0906.20 A change to subheading 0906.20 from any other subheading.

0907.00-0910.50	A change to subheading 0907.00 through 0910.50 from any other chapter.
0910.91	A change to subheading 0910.91 from any other subheading.
0910.99	A change to subheading 0910.99 from any other chapter.
Chapter 10	Cereals
10.01-10.08	A change to heading 10.01 through 10.08 from any other chapter.
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
11.01-11.04	A change to heading 11.01 through 11.04 from any other chapter.
11.05	A change to heading 11.05 from any other chapter, except from chapter 7.
1106.10	A change to subheading 1106.10 from any other chapter.
1106.20	A change to subheading 1106.20 from any other chapter, except from chapter 7.
1106.30	A change to subheading 1106.30 from any other chapter, except from chapter 8.
11.07-11.09	A change to heading 11.07 through 11.09 from any other chapter.
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
12.01-12.14	A change to heading 12.01 through 12.14 from any other chapter.
Chapter 13	Lac; gums, resins and other vegetable saps and extracts
13.01-13.02	A change to heading 13.01 through 13.02 from any other chapter.
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included

14.01-14.04	A change to heading 14.01 through 14.04 from any other chapter.
Section III	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes (chapter 15)
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
1501.00-1515.50	A change to subheading 1501.00 through 1515.50 from any other chapter.
1515.90	A change to rice bran oil and its fractions of subheading 1515.90 from any other chapter, except from chapter 10, 11, or 23.  A change to any other good of subheading 1515.90 from any other chapter.
15.16-15.18	A change to heading 15.16 through 15.18 from any other chapter.
15.20	A change to heading 15.20 from any other heading.
15.21-15.22	A change to heading 15.21 through 15.22 from any other chapter.
Section IV	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes (chapter 16-24)
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Note 1: For the purposes of subheading 1604.14, a non-originating material taken by authorised fishing vessels on the Indian Ocean Tuna Commission Record (hereinafter referred to in this Agreement as "the IOTC Record") shall be transported to the Party where the non-originating material is used for the production of a good without having undergone any operation other than operation to preserve it in good condition.

Note 2: For the purposes of subheadings 1604.13, 1604.15, 1604.20 and 1605.20, a non-originating material obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party shall be transported to the Party where the non-originating material is used for the production of a good:

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

16.01-16.02 A change to heading 16.01 through 16.02 from any other chapter, except from chapter 1 or 2.

16.03 A change to heading 16.03 from any other chapter.

- 1604.11-1604.12 A change to subheading 1604.11 through 1604.12 from any other chapter, except from chapter 3.
- 1604.13 A change to subheading 1604.13 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
- 1604.14 A change to subheading 1604.14 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is taken by the authorised fishing vessels on the IOTC Record.
- 1604.15 A change to subheading 1604.15 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
- 1604.16-1604.19 A change to subheading 1604.16 through 1604.19 from any other chapter, except from chapter 3.
- 1604.20 A change to subheading 1604.20 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.

1604.30-1605.10	A change to subheading 1604.30 through 1605.10 from any other chapter, except from chapter 3.
1605.20	A change to subheading 1605.20 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
1605.30-1605.90	A change to subheading 1605.30 through 1605.90 from any other chapter, except from chapter 3.
Chapter 17	Sugars and sugar confectionery
17.01	A change to heading 17.01 from any other chapter, except from chapter 12.
1702.11-1702.19	A change to subheading 1702.11 through 1702.19 from any other chapter, except from chapter 4.
1702.20-1702.40	A change to subheading 1702.20 through 1702.40 from any other chapter.
1702.50	A change to subheading 1702.50 from any other chapter, except from chapter 11.
1702.60-1702.90	A change to subheading 1702.60 through 1702.90 from any other chapter.
17.03	A change to heading 17.03 from any other chapter, except from chapter 12.
17.04	A change to heading 17.04 from any other chapter.
Chapter 18	Cocoa and cocoa preparations

Note: For the purposes of subheading 1803.20 and heading 18.05, a non-originating material harvested, picked or gathered in a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:

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

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

1803.10 A change to subheading 1803.10 from any other heading, provided that the non-originating cocoa beans of heading 18.01 constitute no more than 50 per cent by weight of the good.

1803.20 A change to subheading 1803.20 from any other heading, provided that, where non-originating cocoa beans of heading 18.01 are used, the non-originating cocoa beans, which are harvested, picked or gathered in a non-Party which is a member country of the ASEAN, constitute at least 50 per cent by weight of the good.

18.04 A change to heading 18.04 from any other heading.

18.05 A change to heading 18.05 from any other heading, provided that, where non-originating cocoa beans of heading 18.01 are used, the non-originating cocoa beans, which are harvested, picked or gathered in a non-Party which is a member country of the ASEAN, constitute at least 50 per cent by weight of the good.

1806.10-1806.20	A change to subheading 1806.10 through 1806.20 from any other chapter.
1806.31	A change to subheading 1806.31 from any other subheading.
1806.32	A change to subheading 1806.32 from any other chapter.
1806.90	A change to subheading 1806.90 from any other subheading.
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products

Note: For the purposes of subheading 1905.90:

- (a) a non-originating material produced entirely in a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:
  - (i) directly from that non-Party; or
  - (ii) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or any other operation to preserve it in good condition; and
- (b) a non-originating material produced entirely in a non-Party which is a member country of the ASEAN and used in the production of a good shall be limited to those produced from materials harvested, picked or gathered in either Party or the non-Party which is a member country of the ASEAN.

1901.10	A change to subheading 1901.10 from any other chapter.
1901.20	A change to subheading 1901.20 from any other subheading.
1901.90-1902.40	A change to subheading 1901.90 through 1902.40 from any other chapter.
19.03	A change to heading 19.03 from any other chapter, except from chapter 11.
1904.10-1905.40	A change to subheading 1904.10 through 1905.40 from any other chapter.
1905.90	<p>A change to crisp savoury food products, made from a dough based on potato powder, of subheading 1905.90 from any other chapter, provided that, where non-originating materials of heading 11.05 are used, each of the non-originating materials is produced entirely in a non-Party which is a member country of the ASEAN.</p> <p>A change to any other good of subheading 1905.90 from any other chapter.</p>
Chapter 20	<p>Preparations of vegetables, fruit, nuts or other parts of plants</p> <p>Note: For the purposes of subheadings 2001.10 through 2005.60, 2005.80 through 2007.10, 2008.11 through 2008.19, 2008.40 through 2008.91, 2009.61 through 2009.69 and 2009.80:</p> <p>(a) a non-originating material harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:</p> <p style="padding-left: 40px;">(i) directly from that non-Party; or</p>

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

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

2001.10 A change to subheading 2001.10 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.

2001.90 A change to subheading 2001.90 from any other chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.

2002.10-2004.10 A change to subheading 2002.10 through 2004.10 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.

- 2004.90 A change to subheading 2004.90 from any other chapter, provided that, where non-originating materials of chapter 7 or 11 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2005.10-2005.20 A change to subheading 2005.10 through 2005.20 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2005.40 A change to subheading 2005.40 from any other chapter, provided that, where non-originating materials of chapter 7 or 11 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2005.51-2005.60 A change to subheading 2005.51 through 2005.60 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2005.70 A change to subheading 2005.70 from any other chapter, except from chapter 7.
- 2005.80-2005.90 A change to subheading 2005.80 through 2005.90 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.

- 20.06 A change to heading 20.06 from any other chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2007.10 A change to subheading 2007.10 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2007.91 A change to subheading 2007.91 from any other chapter, except from chapter 8.
- 2007.99 A change to subheading 2007.99 from any other chapter, except from chapter 7 or 8.
- 2008.11 A change to subheading 2008.11 from any other chapter, provided that, where non-originating materials of chapter 12 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2008.19 A change to subheading 2008.19 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2008.20-2008.30 A change to subheading 2008.20 through 2008.30 from any other chapter, except from chapter 8.

2008.40-2008.91	A change to subheading 2008.40 through 2008.91 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2008.92-2008.99	A change to subheading 2008.92 through 2008.99 from any other chapter.
2009.11-2009.49	A change to subheading 2009.11 through 2009.49 from any other chapter, except from chapter 8.
2009.50	A change to subheading 2009.50 from any other chapter, except from heading 07.02.
2009.61-2009.69	A change to subheading 2009.61 through 2009.69 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2009.71-2009.79	A change to subheading 2009.71 through 2009.79 from any other chapter, except from chapter 8.
2009.80	A change to subheading 2009.80 from any other chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2009.90	A change to subheading 2009.90 from any other chapter, except from chapter 7 or 8.
Chapter 21	Miscellaneous edible preparations
2101.11	A change to subheading 2101.11 from any other chapter.
2101.12-2101.20	A change to subheading 2101.12 through 2101.20 from any other chapter; or

	No required change in tariff classification to subheading 2101.12 through 2101.20, provided that there is a qualifying value content of not less than 40 per cent.
2101.30	A change to tea bag of roasted barley groats, put up for retail sale, of subheading 2101.30 from any other chapter, except from chapter 10 or 19.  A change to any other good of subheading 2101.30 from any other chapter.
2102.10-2103.10	A change to subheading 2102.10 through 2103.10 from any other heading.
2103.20	A change to subheading 2103.20 from any other chapter, except from chapter 7 or 20.
2103.30	A change to subheading 2103.30 from any other chapter.
2103.90	A change to subheading 2103.90 from any other heading.
2104.10-2106.10	A change to subheading 2104.10 through 2106.10 from any other chapter.
2106.90	No required change in tariff classification to subheading 2106.90, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 22	Beverages, spirits and vinegar
2201.10-2202.10	A change to subheading 2201.10 through 2202.10 from any other chapter.
2202.90	No required change in tariff classification to subheading 2202.90, provided that there is a qualifying value content of not less than 40 per cent.
2203.00-2204.29	A change to subheading 2203.00 through 2204.29 from any other chapter.

2204.30-2206.00	A change to subheading 2204.30 through 2206.00 from any other chapter, except from chapter 8 or 20.
22.07	A change to heading 22.07 from any other chapter.
2208.20-2208.60	A change to subheading 2208.20 through 2208.60 from any other heading, except from heading 22.07.
2208.70	A change to subheading 2208.70 from any other heading, except from heading 22.07; or  No required change in tariff classification to subheading 2208.70, provided that there is a qualifying value content of not less than 40 per cent.
2208.90	A change to sake compound or cooking sake (Mirin) of subheading 2208.90 from any other heading, provided that there is a qualifying value content of not less than 40 per cent.  A change to beverages with a basis of fruit juices of an alcoholic strength by volume of less than 1 per cent of subheading 2208.90 from any other chapter, except from chapter 8 or 20.  A change to any other good of subheading 2208.90 from any other heading, except from heading 22.07.
22.09	A change to heading 22.09 from any other heading.
Chapter 23	Residues and waste from the food industries; prepared animal fodder
23.01	A change to heading 23.01 from any other chapter.
23.02	A change to heading 23.02 from any other heading.
23.03	A change to heading 23.03 from any other chapter.

23.04-23.08	A change to heading 23.04 through 23.08 from any other heading.
23.09	No required change in tariff classification to heading 23.09, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 24	Tobacco and manufactured tobacco substitutes
2401.10-2401.20	A change to subheading 2401.10 through 2401.20 from any other chapter.
2401.30	A change to subheading 2401.30 from any other subheading.
24.02-24.03	A change to heading 24.02 through 24.03 from any other heading.
Section V	Mineral products (chapter 25-27)
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement
2501.00-2520.10	A change to subheading 2501.00 through 2520.10 from any other chapter.
2520.20	A change to subheading 2520.20 from any other subheading.
25.21	A change to heading 25.21 from any other chapter.
2522.10	A change to subheading 2522.10 from any other heading; or  No required change in tariff classification to subheading 2522.10, provided that there is a qualifying value content of not less than 40 per cent.
2522.20	A change to subheading 2522.20 from any other subheading; or  No required change in tariff classification to subheading 2522.20, provided that there is a qualifying value content of not less than 40 per cent.

2522.30	A change to subheading 2522.30 from any other heading; or  No required change in tariff classification to subheading 2522.30, provided that there is a qualifying value content of not less than 40 per cent.
25.23	A change to heading 25.23 from any other heading.
25.24-25.30	A change to heading 25.24 through 25.30 from any other chapter.
Chapter 26	Ores, slag and ash
26.01-26.17	A change to heading 26.01 through 26.17 from any other chapter.
26.18-26.21	No required change in tariff classification to heading 26.18 through 26.21, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes  Note: For the purposes of this chapter, the term "chemical reaction" means a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, but does not include:  (a) dissolving in water or other solvents;  (b) the elimination of solvents including solvents water; or  (c) the addition or elimination of water of crystallisation.

27.01-27.03	A change to heading 27.01 through 27.03 from any other chapter.
27.04-27.08	A change to heading 27.04 through 27.08 from any other heading; or  No required change in tariff classification to heading 27.04 through 27.08, provided that non-originating materials used undergo a chemical reaction in a Party.
27.09	A change to heading 27.09 from any other chapter.
2710.11-2710.19	A change to subheading 2710.11 through 2710.19 from any other heading; or  No required change in tariff classification to subheading 2710.11 through 2710.19, provided that non-originating materials used undergo a chemical reaction in a Party.
2710.91-2710.99	No required change in tariff classification to subheading 2710.91 through 2710.99, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
2711.11	A change to subheading 2711.11 from any other chapter.
2711.12-2711.19	A change to subheading 2711.12 through 2711.19 from any other heading; or  No required change in tariff classification to subheading 2711.12 through 2711.19, provided that non-originating materials used undergo a chemical reaction in a Party.
2711.21	A change to subheading 2711.21 from any other chapter.
2711.29-2715.00	A change to subheading 2711.29 through 2715.00 from any other heading; or

No required change in tariff classification to subheading 2711.29 through 2715.00, provided that non-originating materials used undergo a chemical reaction in a Party.

Section VI

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

Note: For the purposes of chapters 28 through 38:

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

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

Chapter 28

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

2801.10-2804.50

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

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

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

2804.61

A change to subheading 2804.61 from any other subheading;

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

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

2804.69-2809.10

A change to subheading 2804.69 through 2809.10 from any other heading;

No required change in tariff classification to subheading 2804.69 through 2809.10, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2804.69 through 2809.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2809.20

A change to subheading 2809.20 from any other subheading;

No required change in tariff classification to subheading 2809.20, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2809.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2810.00-2813.10 A change to subheading 2810.00 through 2813.10 from any other heading;

No required change in tariff classification to subheading 2810.00 through 2813.10, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2810.00 through 2813.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2813.90 A change to subheading 2813.90 from any other subheading;

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

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

28.14-28.43 A change to heading 28.14 through 28.43 from any other heading;

No required change in tariff classification to heading 28.14 through 28.43, provided that there is a qualifying value content of not less than 40 per cent; or

	No required change in tariff classification to heading 28.14 through 28.43, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
2844.10	A change to subheading 2844.10 from any other chapter.
2844.20-2844.50	A change to subheading 2844.20 through 2844.50 from any other subheading.
28.45-28.51	A change to heading 28.45 through 28.51 from any other heading;
	No required change in tariff classification to heading 28.45 through 28.51, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to heading 28.45 through 28.51, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 29	Organic chemicals
2901.10-2905.42	A change to subheading 2901.10 through 2905.42 from any other subheading;
	No required change in tariff classification to subheading 2901.10 through 2905.42, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 2901.10 through 2905.42, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
2905.43-2905.45	A change to subheading 2905.43 through 2905.45 from any other subheading.

- 2905.49-2905.59      A change to subheading 2905.49 through 2905.59 from any other subheading;
- No required change in tariff classification to subheading 2905.49 through 2905.59, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2905.49 through 2905.59, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2906.11                A change to subheading 2906.11 from any other chapter, except from heading 33.01.
- 2906.12-2910.90      A change to subheading 2906.12 through 2910.90 from any other subheading;
- No required change in tariff classification to subheading 2906.12 through 2910.90, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2906.12 through 2910.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 29.11                 A change to heading 29.11 from any other heading;
- No required change in tariff classification to heading 29.11, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to heading 29.11, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

- 2912.11-2912.60 A change to subheading 2912.11 through 2912.60 from any other subheading;
- No required change in tariff classification to subheading 2912.11 through 2912.60, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2912.11 through 2912.60, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 29.13 A change to heading 29.13 from any other heading;
- No required change in tariff classification to heading 29.13, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to heading 29.13, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2914.11-2918.13 A change to subheading 2914.11 through 2918.13 from any other subheading;
- No required change in tariff classification to subheading 2914.11 through 2918.13, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2914.11 through 2918.13, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2918.14-2918.15 A change to subheading 2918.14 through 2918.15 from any other subheading.

- 2918.16-2918.90 A change to subheading 2918.16 through 2918.90 from any other subheading;
- No required change in tariff classification to subheading 2918.16 through 2918.90, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2918.16 through 2918.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 29.19 A change to heading 29.19 from any other heading;
- No required change in tariff classification to heading 29.19, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to heading 29.19, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2920.10-2922.41 A change to subheading 2920.10 through 2922.41 from any other subheading;
- No required change in tariff classification to subheading 2920.10 through 2922.41, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2920.10 through 2922.41, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2922.42 A change to subheading 2922.42 from any other subheading.

- 2922.43-2923.10 A change to subheading 2922.43 through 2923.10 from any other subheading;
- No required change in tariff classification to subheading 2922.43 through 2923.10, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2922.43 through 2923.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2923.20 A change to subheading 2923.20 from any other subheading.
- 2923.90-2924.24 A change to subheading 2923.90 through 2924.24 from any other subheading;
- No required change in tariff classification to subheading 2923.90 through 2924.24, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2923.90 through 2924.24, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2924.29 A change to subheading 2924.29 from any other subheading.
- 2925.11-2926.90 A change to subheading 2925.11 through 2926.90 from any other subheading;
- No required change in tariff classification to subheading 2925.11 through 2926.90, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2925.11 through 2926.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

29.27-29.28

A change to heading 29.27 through 29.28 from any other heading;

No required change in tariff classification to heading 29.27 through 29.28, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 29.27 through 29.28, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2929.10-2930.90

A change to subheading 2929.10 through 2930.90 from any other subheading;

No required change in tariff classification to subheading 2929.10 through 2930.90, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2929.10 through 2930.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

29.31

A change to heading 29.31 from any other heading;

No required change in tariff classification to heading 29.31, provided that there is a qualifying value content of not less than 40 per cent; or

- No required change in tariff classification to heading 29.31, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2932.11-2934.99 A change to subheading 2932.11 through 2934.99 from any other subheading;
- No required change in tariff classification to subheading 2932.11 through 2934.99, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2932.11 through 2934.99, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 29.35 A change to heading 29.35 from any other heading;
- No required change in tariff classification to heading 29.35, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to heading 29.35, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2936.10-2936.90 A change to subheading 2936.10 through 2936.90 from any other subheading;
- No required change in tariff classification to subheading 2936.10 through 2936.90, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2936.10 through 2936.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2937.11-2938.10 A change to subheading 2937.11 through 2938.10 from any other heading;

No required change in tariff classification to subheading 2937.11 through 2938.10, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2937.11 through 2938.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2938.90 A change to subheading 2938.90 from any other heading.

29.39 A change to heading 29.39 from any other heading;

No required change in tariff classification to heading 29.39, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 29.39, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

29.40 A change to heading 29.40 from any other heading.

29.41-29.42 A change to heading 29.41 through 29.42 from any other heading;

No required change in tariff classification to heading 29.41 through 29.42, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 29.41 through 29.42, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

## Chapter 30

Pharmaceutical products

### 30.01

A change to heading 30.01 from any other heading;

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

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

### 30.02-30.03

A change to heading 30.02 through 30.03 from any other chapter;

No required change in tariff classification to heading 30.02 through 30.03, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 30.02 through 30.03, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

- 30.04 A change to heading 30.04 from any other heading, except from heading 30.03, or except this change results from putting up in measured doses of other headings.
- 3005.10-3006.20 A change to subheading 3005.10 through 3006.20 from any other heading;
- No required change in tariff classification to subheading 3005.10 through 3006.20, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3005.10 through 3006.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3006.30 A change to subheading 3006.30 from any other heading, except this change results from putting up in measured doses of other headings.
- 3006.40 A change to subheading 3006.40 from any other heading;
- No required change in tariff classification to subheading 3006.40, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3006.40, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3006.50 A change to subheading 3006.50 from any other heading.
- 3006.60-3006.70 A change to subheading 3006.60 through 3006.70 from any other heading;

No required change in tariff classification to subheading 3006.60 through 3006.70, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3006.60 through 3006.70, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3006.80 No required change in tariff classification to subheading 3006.80, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.

Chapter 31 Fertilizers

31.01 A change to heading 31.01 from any other heading;

No required change in tariff classification to heading 31.01, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 31.01, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3102.10-3105.90 A change to subheading 3102.10 through 3105.90 from any other subheading;

No required change in tariff classification to subheading 3102.10 through 3105.90, provided that there is a qualifying value content of not less than 40 per cent; or

	No required change in tariff classification to subheading 3102.10 through 3105.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
3201.10-3201.20	A change to subheading 3201.10 through 3201.20 from any other heading;  No required change in tariff classification to subheading 3201.10 through 3201.20, provided that there is a qualifying value content of not less than 40 per cent; or  No required change in tariff classification to subheading 3201.10 through 3201.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
3201.90	A change to subheading 3201.90 from any other heading; or  No required change in tariff classification to subheading 3201.90, provided that there is a qualifying value content of not less than 40 per cent.
3202.10	A change to subheading 3202.10 from any other heading;  No required change in tariff classification to subheading 3202.10, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3202.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3202.90 A change to subheading 3202.90 from any other subheading;

No required change in tariff classification to subheading 3202.90, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3202.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3203.00-3204.17 A change to subheading 3203.00 through 3204.17 from any other heading;

No required change in tariff classification to subheading 3203.00 through 3204.17, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3203.00 through 3204.17, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3204.19 A change to subheading 3204.19 from any other subheading;

No required change in tariff classification to subheading 3204.19, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3204.19, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3204.20

A change to subheading 3204.20 from any other heading;

No required change in tariff classification to subheading 3204.20, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3204.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3204.90

A change to subheading 3204.90 from any other subheading;

No required change in tariff classification to subheading 3204.90, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3204.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

32.05-32.15

A change to heading 32.05 through 32.15 from any other heading;

No required change in tariff classification to heading 32.05 through 32.15, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 32.05 through 32.15, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

3301.11-3301.30 A change to subheading 3301.11 through 3301.30 from any other heading.

3301.90 A change to subheading 3301.90 from any other subheading.

3302.10-3306.10 A change to subheading 3302.10 through 3306.10 from any other heading;

No required change in tariff classification to subheading 3302.10 through 3306.10, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3302.10 through 3306.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3306.20 A change to subheading 3306.20 from any other heading, except from chapter 54.

3306.90-3307.90 A change to subheading 3306.90 through 3307.90 from any other heading;

No required change in tariff classification to subheading 3306.90 through 3307.90, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3306.90 through 3307.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 34

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

34.01

A change to heading 34.01 from any other heading;

No required change in tariff classification to heading 34.01, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 34.01, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3402.11-3402.90

A change to subheading 3402.11 through 3402.90 from any other subheading;

No required change in tariff classification to subheading 3402.11 through 3402.90, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3402.11 through 3402.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

34.03-34.07

A change to heading 34.03 through 34.07 from any other heading;

No required change in tariff classification to heading 34.03 through 34.07, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 34.03 through 34.07, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

3501.10 A change to subheading 3501.10 from any other heading.

3501.90 A change to subheading 3501.90 from any other subheading.

3502.11-3502.19 A change to subheading 3502.11 through 3502.19 from any other chapter, except from chapter 4.

3502.20 A change to subheading 3502.20 from any other heading.

3502.90 A change to subheading 3502.90 from any other subheading.

35.03-35.04 A change to heading 35.03 through 35.04 from any other heading.

35.05 A change to heading 35.05 from any other chapter.

35.06-35.07 A change to heading 35.06 through 35.07 from any other heading;

No required change in tariff classification to heading 35.06 through 35.07, provided that there is a qualifying value content of not less than 40 per cent; or

	No required change in tariff classification to heading 35.06 through 35.07, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
36.01-36.06	A change to heading 36.01 through 36.06 from any other heading;
	No required change in tariff classification to heading 36.01 through 36.06, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to heading 36.01 through 36.06, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 37	Photographic or cinematographic goods
37.01	A change to heading 37.01 from any other chapter.
37.02-37.07	A change to heading 37.02 through 37.07 from any other heading;
	No required change in tariff classification to heading 37.02 through 37.07, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to heading 37.02 through 37.07, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 38	Miscellaneous chemical products

- 3801.10-3801.90      A change to subheading 3801.10 through 3801.90 from any other subheading;
- No required change in tariff classification to subheading 3801.10 through 3801.90, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3801.10 through 3801.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 38.02-38.04            A change to heading 38.02 through 38.04 from any other heading; or
- No required change in tariff classification to heading 38.02 through 38.04, provided that there is a qualifying value content of not less than 40 per cent.
- 3805.10-3805.20      A change to subheading 3805.10 through 3805.20 from any other heading;
- No required change in tariff classification to subheading 3805.10 through 3805.20, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3805.10 through 3805.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3805.90                A change to subheading 3805.90 from any other heading; or
- No required change in tariff classification to subheading 3805.90, provided that there is a qualifying value content of not less than 40 per cent.

- 3806.10-3806.20 A change to subheading 3806.10 through 3806.20 from any other subheading;
- No required change in tariff classification to subheading 3806.10 through 3806.20, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3806.10 through 3806.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3806.30 A change to subheading 3806.30 from any other subheading.
- 3806.90 A change to subheading 3806.90 from any other subheading;
- No required change in tariff classification to subheading 3806.90, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3806.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 38.07-38.08 A change to heading 38.07 through 38.08 from any other heading;
- No required change in tariff classification to heading 38.07 through 38.08, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to heading 38.07 through 38.08, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

- 3809.10 A change to subheading 3809.10 from any other heading.
- 3809.91-3822.00 A change to subheading 3809.91 through 3822.00 from any other heading;
- No required change in tariff classification to subheading 3809.91 through 3822.00, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3809.91 through 3822.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3823.11-3823.70 A change to subheading 3823.11 through 3823.70 from any other subheading.
- 3824.10-3824.50 A change to subheading 3824.10 through 3824.50 from any other heading;
- No required change in tariff classification to subheading 3824.10 through 3824.50, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3824.10 through 3824.50, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3824.60 A change to subheading 3824.60 from any other heading.
- 3824.71-3824.90 A change to subheading 3824.71 through 3824.90 from any other heading;
- No required change in tariff classification to subheading 3824.71 through 3824.90, provided that there is a qualifying value content of not less than 40 per cent; or

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

38.25 No required change in tariff classification to heading 38.25, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.

Section VII Plastics and articles thereof; rubber and articles thereof (chapter 39-40)

Note: For the purposes of chapters 39 through 40:

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

- (AA) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
  - (BB) chemical products and reagents for analytical, diagnostic or laboratory use;
  - (CC) elements and components for use in micro-electronics;
  - (DD) specialised optical use;
  - (EE) biotechnical use;
  - (FF) carriers used in a separation process; or
  - (GG) nuclear grade use;
- (c) the term "isomer separation" means a process of isolation or separation of an isomer from a mixture of isomers; or
- (d) the term "biotechnological processes" means:
- (i) biological or biotechnological culturing, hybridisation or genetic modification of micro-organisms or cells of human, animal or plant; or
  - (ii) production, isolation or purification of cellular or intercellular structures.

Chapter 39

Plastics and articles thereof

39.01-39.14

A change to heading 39.01 through 39.14 from any other heading;

No required change in tariff classification to heading 39.01 through 39.14, provided that there is a qualifying value content of not less than 40 per cent; or

	No required change in tariff classification to heading 39.01 through 39.14, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
39.15	No required change in tariff classification to heading 39.15, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
39.16-39.26	A change to heading 39.16 through 39.26 from any other heading;  No required change in tariff classification to heading 39.16 through 39.26, provided that there is a qualifying value content of not less than 40 per cent; or  No required change in tariff classification to heading 39.16 through 39.26, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 40	Rubber and articles thereof
4001.10	A change to subheading 4001.10 from any other chapter.
4001.21-4001.29	A change to subheading 4001.21 through 4001.29 from any other heading;  No required change in tariff classification to subheading 4001.21 through 4001.29, provided that there is a qualifying value content of not less than 40 per cent; or  No required change in tariff classification to subheading 4001.21 through 4001.29, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

- 4001.30 A change to subheading 4001.30 from any other chapter.
- 40.02-40.03 A change to heading 40.02 through 40.03 from any other heading;
- No required change in tariff classification to heading 40.02 through 40.03, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to heading 40.02 through 40.03, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 40.04 No required change in tariff classification to heading 40.04, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
- 40.05-40.11 A change to heading 40.05 through 40.11 from any other heading;
- No required change in tariff classification to heading 40.05 through 40.11, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to heading 40.05 through 40.11, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 4012.11-4012.19 A change to subheading 4012.11 through 4012.19 from any other subheading;
- No required change in tariff classification to subheading 4012.11 through 4012.19, provided that there is a qualifying value content of not less than 40 per cent; or

	No required change in tariff classification to subheading 4012.11 through 4012.19, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
4012.20	A change to subheading 4012.20 from any other chapter.
4012.90-4017.00	A change to subheading 4012.90 through 4017.00 from any other heading;
	No required change in tariff classification to subheading 4012.90 through 4017.00, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 4012.90 through 4017.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Section VIII	Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) (chapter 41-43)
Chapter 41	Raw hides and skins (other than furskins) and leather
41.01-41.03	A change to heading 41.01 through 41.03 from any other chapter.
41.04	A change to heading 41.04 from any other heading, except from heading 41.01.
41.05	A change to heading 41.05 from any other heading, except from heading 41.02.
41.06	A change to heading 41.06 from any other heading, except from heading 41.03.

41.07	A change to heading 41.07 from any other heading, except from heading 41.01 or 41.04.
41.12	A change to heading 41.12 from any other heading, except from heading 41.02 or 41.05.
41.13	A change to heading 41.13 from any other heading, except from heading 41.03 or 41.06.
41.14	A change to heading 41.14 from any other heading, except from heading 41.01 through 41.03.
41.15	A change to heading 41.15 from any other heading.
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
42.01-42.06	A change to heading 42.01 through 42.06 from any other chapter.
Chapter 43	Furskins and artificial fur; manufactures thereof
43.01	A change to heading 43.01 from any other heading.
43.02	A change to heading 43.02 from any other heading, except from heading 43.01.
43.03	A change to heading 43.03 from any other heading, except from heading 43.02.
43.04	A change to heading 43.04 from any other heading.
Section IX	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork (chapter 44-46)
Chapter 44	Wood and articles of wood; wood charcoal

44.01-44.11	A change to heading 44.01 through 44.11 from any other heading.
44.12	A change to heading 44.12 from any other heading, provided that there is a qualifying value content of not less than 40 per cent.
44.13-44.21	A change to heading 44.13 through 44.21 from any other heading.
Chapter 45	Cork and articles of cork
45.01-45.04	A change to heading 45.01 through 45.04 from any other heading; or  No required change in tariff classification to heading 45.01 through 45.04, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
4601.20-4601.91	A change to igusa goods of subheading 4601.20 through 4601.91 from any other chapter, except from chapter 14.  A change to any other good of subheading 4601.20 through 4601.91 from any other chapter.
4601.99	A change to subheading 4601.99 from any other chapter.
46.02	A change to heading 46.02 from any other heading.
Section X	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof (chapter 47-49)
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
47.01-47.06	A change to heading 47.01 through 47.06 from any other heading; or

	No required change in tariff classification to heading 47.01 through 47.06, provided that there is a qualifying value content of not less than 40 per cent.
47.07	No required change in tariff classification to heading 47.07, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
48.01-48.06	A change to heading 48.01 through 48.06 from any other heading.
4807.00-4808.10	A change to subheading 4807.00 through 4808.10 from any other heading; or  No required change in tariff classification to subheading 4807.00 through 4808.10, provided that there is a qualifying value content of not less than 40 per cent.
4808.20	A change to subheading 4808.20 from any other heading, except from heading 48.04.
4808.30	A change to subheading 4808.30 from any other heading, except from heading 48.05.
4808.90	A change to subheading 4808.90 from any other heading, except from heading 48.06.
48.09-48.15	A change to heading 48.09 through 48.15 from any other heading; or  No required change in tariff classification to heading 48.09 through 48.15, provided that there is a qualifying value content of not less than 40 per cent.
48.16	A change to heading 48.16 from any other heading, except from heading 48.09.

48.17	A change to heading 48.17 from any other heading; or  No required change in tariff classification to heading 48.17, provided that there is a qualifying value content of not less than 40 per cent.
48.18	A change to heading 48.18 from any other heading, except from heading 48.03.
48.19-48.23	A change to heading 48.19 through 48.23 from any other heading; or  No required change in tariff classification to heading 48.19 through 48.23, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
49.01-49.11	A change to heading 49.01 through 49.11 from any other chapter.
Section XI	Textiles and textile articles (chapter 50-63)  Note: For the purposes of chapters 50 through 55 and 60, the dyeing or printing process shall be accompanied by two or more of the following operations:  <ol style="list-style-type: none"> <li>(1) antibacterial finish;</li> <li>(2) antimelt finish;</li> <li>(3) antimosquito finish;</li> <li>(4) anti-pilling finish;</li> <li>(5) antistatic finish;</li> <li>(6) artificial creasing;</li> <li>(7) bleaching;</li> <li>(8) brushing;</li> <li>(9) buff finish;</li> <li>(10) burn-out finish;</li> <li>(11) calendering;</li> <li>(12) compressive shrinkage;</li> <li>(13) crease resistant finish;</li> </ol>

- (14) decatizing;
- (15) deodorant finish;
- (16) easy-care finish;
- (17) embossing;
- (18) emerising;
- (19) flame resistant finish;
- (20) flock finish;
- (21) foam printing;
- (22) liquid ammonia process;
- (23) mercerization,
- (24) microbial control finish;
- (25) milling;
- (26) moare finish;
- (27) moisture permeable waterproofing;
- (28) oil-repellent finish;
- (29) organdie finish;
- (30) peeling treatment;
- (31) perfumed finish;
- (32) relaxation;
- (33) ripple finish;
- (34) schreiner finish;
- (35) shearing;
- (36) shrink resistant finish;
- (37) soil guard finish;
- (38) soil release finish;
- (39) stretch finish;
- (40) tick-proofing;
- (41) UV cut finish;
- (42) wash and wear finish;
- (43) water absorbent finish;
- (44) waterproofing;
- (45) water-repellent finish;
- (46) wet decatizing;
- (47) windbreak finish; or
- (48) wire raising.

Chapter 50

Silk

50.01-50.04

A change to heading 50.01 through 50.04 from any other chapter.

50.05-50.06

A change to heading 50.05 through 50.06 from any heading outside that group.

50.07

A change to heading 50.07 from any other heading, except from heading 50.04 through 50.06;

A change to heading 50.07 from heading 50.04 through 50.06, provided that the fabric is dyed or printed in a Party;  
or

A change to heading 50.07 from heading 50.04 through 50.06, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

51.01-51.05

A change to heading 51.01 through 51.05 from any other chapter.

51.06-51.10

A change to heading 51.06 through 51.10 from any heading outside that group.

51.11-51.13

A change to heading 51.11 through 51.13 from any heading outside that group, except from heading 51.06 through 51.10;

A change to heading 51.11 through 51.13 from heading 51.06 through 51.10, provided that the fabric is dyed or printed in a Party; or

A change to heading 51.11 through 51.13 from heading 51.06 through 51.10, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.

Chapter 52

Cotton

52.01-52.03

A change to heading 52.01 through 52.03 from any other chapter.

52.04-52.07

A change to heading 52.04 through 52.07 from any heading outside that group, except from heading 52.03.

52.08-52.12

A change to heading 52.08 through 52.12 from any heading outside that group, except from heading 52.04 through 52.07;

A change to heading 52.08 through 52.12 from heading 52.04 through 52.07, provided that the fabric is dyed or printed in a Party; or

	A change to heading 52.08 through 52.12 from heading 52.04 through 52.07, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
53.01-53.05	A change to heading 53.01 through 53.05 from any other chapter.
53.06-53.08	A change to heading 53.06 through 53.08 from any heading outside that group.
53.09-53.11	A change to heading 53.09 through 53.11 from any heading outside that group, except from heading 53.06 through 53.08;
	A change to heading 53.09 through 53.11 from heading 53.06 through 53.08, provided that the fabric is dyed or printed in a Party; or
	A change to heading 53.09 through 53.11 from heading 53.06 through 53.08, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.
Chapter 54	Man-made filaments
54.01-54.06	A change to heading 54.01 through 54.06 from any other chapter.
54.07-54.08	A change to heading 54.07 through 54.08 from any heading outside that group, except from heading 54.01 through 54.06;
	A change to heading 54.07 through 54.08 from heading 54.01 through 54.06, provided that the fabric is dyed or printed in a Party; or
	A change to heading 54.07 through 54.08 from heading 54.01 through 54.06, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.
Chapter 55	Man-made staple fibres

55.01-55.07	A change to heading 55.01 through 55.07 from any other chapter, except from heading 54.01 through 54.06.
55.08-55.11	A change to heading 55.08 through 55.11 from any heading outside that group, except from heading 55.06 through 55.07.
55.12-55.16	A change to heading 55.12 through 55.16 from any heading outside that group, except from heading 55.08 through 55.11;
	A change to heading 55.12 through 55.16 from heading 55.08 through 55.11, provided that the fabric is dyed or printed in a Party; or
	A change to heading 55.12 through 55.16 from heading 55.08 through 55.11, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
56.01-56.03	A change to heading 56.01 through 56.03 from any other chapter, except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.
56.04-56.09	A change to heading 56.04 through 56.09 from any other chapter, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11.
Chapter 57	Carpets and other textile floor coverings
57.01-57.05	A change to heading 57.01 through 57.05 from any other chapter, except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.

Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
58.01-58.11	A change to heading 58.01 through 58.11 from any other chapter, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11.
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
59.01	A change to heading 59.01 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
59.02	A change to heading 59.02 from any other heading, except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.
59.03-59.09	A change to heading 59.03 through 59.09 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
59.10	A change to heading 59.10 from any other heading, except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.
59.11	A change to heading 59.11 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
Chapter 60	Knitted or crocheted fabrics

60.01-60.06

A change to heading 60.01 through 60.06 from any other chapter, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11;

A change to heading 60.01 through 60.06 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed in a Party; or

A change to heading 60.01 through 60.06 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Note 1: For the purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.

Note 2: For the purposes of this chapter, a non-originating material which is knitted or crocheted entirely in the other Party or a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:

(a) directly from that other Party or that non-Party; or

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

61.01-61.17

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

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Note 1: For the purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.

Note 2: For the purposes of this chapter, a non-originating material which is woven or knitted or crocheted entirely in the other Party or a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:

- (a) directly from that other Party or that non-Party; or

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

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

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

62.13-62.17 A change to heading 62.13 through 62.17 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven in either Party or a non-Party which is a member country of the ASEAN.

Chapter 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

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

63.01-63.10	A change to heading 63.01 through 63.10 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02 or chapter 60 through 62, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in a Party.
Section XII	Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair (chapter 64-67)
Chapter 64	Footwear, gaiters and the like; parts of such articles
64.01-64.05	A change to heading 64.01 through 64.05 from any other heading, except from heading 64.06.
64.06	A change to heading 64.06 from any other chapter.
Chapter 65	Headgear and parts thereof
65.01-65.02	A change to heading 65.01 through 65.02 from any other chapter.
65.03-65.05	A change to heading 65.03 through 65.05 from any heading outside that group.
65.06-65.07	A change to heading 65.06 through 65.07 from any other heading.
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

66.01-66.02	A change to heading 66.01 through 66.02 from any other heading; or  No required change in tariff classification to heading 66.01 through 66.02, provided that there is a qualifying value content of not less than 40 per cent.
66.03	A change to heading 66.03 from any other chapter; or  No required change in tariff classification to heading 66.03, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
67.01-67.04	A change to heading 67.01 through 67.04 from any other heading; or  No required change in tariff classification to heading 67.01 through 67.04, provided that there is a qualifying value content of not less than 40 per cent.
Section XIII	Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware (chapter 68-70)
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
68.01-68.15	A change to heading 68.01 through 68.15 from any other heading; or  No required change in tariff classification to heading 68.01 through 68.15, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 69	Ceramic products
69.01-69.07	A change to heading 69.01 through 69.07 from any other chapter; or

	No required change in tariff classification to heading 69.01 through 69.07, provided that there is a qualifying value content of not less than 40 per cent.
69.08	A change to heading 69.08 from any other heading; or  No required change in tariff classification to heading 69.08, provided that there is a qualifying value content of not less than 40 per cent.
69.09-69.14	A change to heading 69.09 through 69.14 from any other chapter; or  No required change in tariff classification to heading 69.09 through 69.14, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 70	Glass and glassware
70.01	A change to heading 70.01 from any other chapter.
70.02-70.17	A change to heading 70.02 through 70.17 from any other heading; or  No required change in tariff classification to heading 70.02 through 70.17, provided that there is a qualifying value content of not less than 40 per cent.
7018.10	A change to subheading 7018.10 from any other heading.
7018.20	A change to subheading 7018.20 from any other heading; or  No required change in tariff classification to subheading 7018.20, provided that there is a qualifying value content of not less than 40 per cent.
7018.90	A change to subheading 7018.90 from any other heading.

70.19-70.20	<p>A change to heading 70.19 through 70.20 from any other heading; or</p> <p>No required change in tariff classification to heading 70.19 through 70.20, provided that there is a qualifying value content of not less than 40 per cent.</p>
Section XIV	<p>Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin (chapter 71)</p>
Chapter 71	<p>Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin</p> <p>Note: For the purposes of this chapter, natural or cultured pearls which are temporarily strung only for convenience of transport and not otherwise worked shall be regarded as unworked natural or cultured pearls of subheading 7101.21.</p>
7101.10-7102.21	<p>A change to subheading 7101.10 through 7102.21 from any other chapter.</p>
7102.29	<p>A change to subheading 7102.29 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7102.29, provided that there is a qualifying value content of not less than 40 per cent.</p>
7102.31	<p>A change to subheading 7102.31 from any other chapter.</p>
7102.39	<p>A change to subheading 7102.39 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7102.39, provided that there is a qualifying value content of not less than 40 per cent.</p>

- 7103.10 A change to subheading 7103.10 from any other chapter.
- 7103.91-7104.10 A change to subheading 7103.91 through 7104.10 from any other subheading; or  
No required change in tariff classification to subheading 7103.91 through 7104.10, provided that there is a qualifying value content of not less than 40 per cent.
- 7104.20 A change to subheading 7104.20 from any other heading; or  
No required change in tariff classification to subheading 7104.20, provided that there is a qualifying value content of not less than 40 per cent.
- 7104.90 A change to subheading 7104.90 from any other subheading; or  
No required change in tariff classification to subheading 7104.90, provided that there is a qualifying value content of not less than 40 per cent.
- 71.05 A change to heading 71.05 from any other heading; or  
No required change in tariff classification to heading 71.05, provided that there is a qualifying value content of not less than 40 per cent.
- 7106.10-7106.92 A change to subheading 7106.10 through 7106.92 from any other subheading; or  
No required change in tariff classification to subheading 7106.10 through 7106.92, provided that there is a qualifying value content of not less than 40 per cent.
- 71.07 A change to heading 71.07 from any other heading; or

- No required change in tariff classification to heading 71.07, provided that there is a qualifying value content of not less than 40 per cent.
- 7108.11-7108.20 A change to subheading 7108.11 through 7108.20 from any other subheading; or
- No required change in tariff classification to subheading 7108.11 through 7108.20, provided that there is a qualifying value content of not less than 40 per cent.
- 71.09 A change to heading 71.09 from any other heading; or
- No required change in tariff classification to heading 71.09, provided that there is a qualifying value content of not less than 40 per cent.
- 7110.11-7110.49 A change to subheading 7110.11 through 7110.49 from any other subheading; or
- No required change in tariff classification to subheading 7110.11 through 7110.49, provided that there is a qualifying value content of not less than 40 per cent.
- 71.11 A change to heading 71.11 from any other heading; or
- No required change in tariff classification to heading 71.11, provided that there is a qualifying value content of not less than 40 per cent.
- 71.12 No required change in tariff classification to heading 71.12, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
- 71.13-71.15 A change to heading 71.13 through 71.15 from any heading outside that group, except from heading 71.16 through 71.18.

- 71.16 A change to heading 71.16 from any other heading, except from heading 71.13 through 71.15, or 71.17 through 71.18 or subheading 7101.22, 7102.39, 7103.91, 7103.99 or 7104.90.
- 71.17 A change to heading 71.17 from any other heading, except from heading 71.13 through 71.16.
- 71.18 A change to heading 71.18 from any other heading.
- Section XV Base metals and articles of base metal (chapter 72-83)
- Chapter 72 Iron and steel
- Note: For the purposes of this chapter, a good shall not be considered to satisfy the requirement of change in tariff classification merely by cutting including shearing or slitting to change its shape or dimensions.
- 72.01 A change to heading 72.01 from any other chapter; or
- No required change in tariff classification to heading 72.01, provided that there is a qualifying value content of not less than 40 per cent.
- 72.02 A change to heading 72.02 from any other heading; or
- No required change in tariff classification to heading 72.02, provided that there is a qualifying value content of not less than 40 per cent.
- 72.03 A change to heading 72.03 from any other chapter; or
- No required change in tariff classification to heading 72.03, provided that there is a qualifying value content of not less than 40 per cent.

- 72.04 No required change in tariff classification to heading 72.04, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
- 7205.10 A change to subheading 7205.10 from any other heading; or  
No required change in tariff classification to subheading 7205.10, provided that there is a qualifying value content of not less than 40 per cent.
- 7205.21-7205.29 A change to subheading 7205.21 through 7205.29 from any other subheading; or  
No required change in tariff classification to subheading 7205.21 through 7205.29, provided that there is a qualifying value content of not less than 40 per cent.
- 7206.10-7210.69 A change to subheading 7206.10 through 7210.69 from any other heading; or  
No required change in tariff classification to subheading 7206.10 through 7210.69, provided that there is a qualifying value content of not less than 40 per cent.
- 7210.70-7210.90 A change to subheading 7210.70 through 7210.90 from any other subheading; or  
No required change in tariff classification to subheading 7210.70 through 7210.90, provided that there is a qualifying value content of not less than 40 per cent.
- 7211.13-7211.19 A change to subheading 7211.13 through 7211.19 from any other heading; or  
No required change in tariff classification to subheading 7211.13 through 7211.19, provided that there is a qualifying value content of not less than 40 per cent.
- 7211.23-7211.90 A change to subheading 7211.23 through 7211.90 from any other subheading; or

No required change in tariff classification to subheading 7211.23 through 7211.90, provided that there is a qualifying value content of not less than 40 per cent.

7212.10-7212.30 A change to subheading 7212.10 through 7212.30 from any other heading; or

No required change in tariff classification to subheading 7212.10 through 7212.30, provided that there is a qualifying value content of not less than 40 per cent.

7212.40 A change to subheading 7212.40 from any other subheading; or

No required change in tariff classification to subheading 7212.40, provided that there is a qualifying value content of not less than 40 per cent.

7212.50 A change to subheading 7212.50 from any other heading; or

No required change in tariff classification to subheading 7212.50, provided that there is a qualifying value content of not less than 40 per cent.

7212.60 A change to subheading 7212.60 from any other subheading; or

No required change in tariff classification to subheading 7212.60, provided that there is a qualifying value content of not less than 40 per cent.

7213.10-7219.24 A change to subheading 7213.10 through 7219.24 from any other heading; or

No required change in tariff classification to subheading 7213.10 through 7219.24, provided that there is a qualifying value content of not less than 40 per cent.

7219.31-7219.90 A change to subheading 7219.31 through 7219.90 from any other subheading; or

No required change in tariff classification to subheading 7219.31 through 7219.90, provided that there is a qualifying value content of not less than 40 per cent.

7220.11-7220.12 A change to subheading 7220.11 through 7220.12 from any other heading; or

No required change in tariff classification to subheading 7220.11 through 7220.12, provided that there is a qualifying value content of not less than 40 per cent.

7220.20-7220.90 A change to subheading 7220.20 through 7220.90 from any other subheading; or

No required change in tariff classification to subheading 7220.20 through 7220.90, provided that there is a qualifying value content of not less than 40 per cent.

7221.00-7222.19 A change to subheading 7221.00 through 7222.19 from any other heading; or

No required change in tariff classification to subheading 7221.00 through 7222.19, provided that there is a qualifying value content of not less than 40 per cent.

7222.20 A change to subheading 7222.20 from any other subheading; or

No required change in tariff classification to subheading 7222.20, provided that there is a qualifying value content of not less than 40 per cent.

7222.30-7224.10 A change to subheading 7222.30 through 7224.10 from any other heading; or

No required change in tariff classification to subheading 7222.30 through 7224.10, provided that there is a qualifying value content of not less than 40 per cent.

7224.90 A change to subheading 7224.90 from any other subheading; or

- No required change in tariff classification to subheading 7224.90, provided that there is a qualifying value content of not less than 40 per cent.
- 7225.11-7225.40 A change to subheading 7225.11 through 7225.40 from any other heading; or
- No required change in tariff classification to subheading 7225.11 through 7225.40, provided that there is a qualifying value content of not less than 40 per cent.
- 7225.50-7225.99 A change to subheading 7225.50 through 7225.99 from any other subheading; or
- No required change in tariff classification to subheading 7225.50 through 7225.99, provided that there is a qualifying value content of not less than 40 per cent.
- 7226.11-7226.91 A change to subheading 7226.11 through 7226.91 from any other heading; or
- No required change in tariff classification to subheading 7226.11 through 7226.91, provided that there is a qualifying value content of not less than 40 per cent.
- 7226.92-7226.99 A change to subheading 7226.92 through 7226.99 from any other subheading; or
- No required change in tariff classification to subheading 7226.92 through 7226.99, provided that there is a qualifying value content of not less than 40 per cent.
- 7227.10-7228.30 A change to subheading 7227.10 through 7228.30 from any other heading; or
- No required change in tariff classification to subheading 7227.10 through 7228.30, provided that there is a qualifying value content of not less than 40 per cent.
- 7228.40-7228.60 A change to subheading 7228.40 through 7228.60 from any other subheading; or

	No required change in tariff classification to subheading 7228.40 through 7228.60, provided that there is a qualifying value content of not less than 40 per cent.
7228.70-7229.90	A change to subheading 7228.70 through 7229.90 from any other heading; or  No required change in tariff classification to subheading 7228.70 through 7229.90, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 73	Articles of iron or steel  Note: For the purposes of this chapter, a good shall not be considered to satisfy the requirement of change in tariff classification merely by cutting including shearing or slitting to change its shape or dimensions.
73.01-73.20	A change to heading 73.01 through 73.20 from any other chapter; or  No required change in tariff classification to heading 73.01 through 73.20, provided that there is a qualifying value content of not less than 40 per cent.
7321.11-7321.83	A change to subheading 7321.11 through 7321.83 from any other subheading; or  No required change in tariff classification to subheading 7321.11 through 7321.83, provided that there is a qualifying value content of not less than 40 per cent.
7321.90-7323.10	A change to subheading 7321.90 through 7323.10 from any other chapter; or  No required change in tariff classification to subheading 7321.90 through 7323.10, provided that there is a qualifying value content of not less than 40 per cent.

- 7323.91-7323.99      A change to subheading 7323.91 through 7323.99 from any other heading; or
- No required change in tariff classification to subheading 7323.91 through 7323.99, provided that there is a qualifying value content of not less than 40 per cent.
- 7324.10-7324.29      A change to subheading 7324.10 through 7324.29 from any other subheading; or
- No required change in tariff classification to subheading 7324.10 through 7324.29, provided that there is a qualifying value content of not less than 40 per cent.
- 7324.90                A change to subheading 7324.90 from any other chapter; or
- No required change in tariff classification to subheading 7324.90, provided that there is a qualifying value content of not less than 40 per cent.
- 7325.10                A change to subheading 7325.10 from any other heading; or
- No required change in tariff classification to subheading 7325.10, provided that there is a qualifying value content of not less than 40 per cent.
- 7325.91                A change to subheading 7325.91 from any other chapter; or
- No required change in tariff classification to subheading 7325.91, provided that there is a qualifying value content of not less than 40 per cent.
- 7325.99                A change to subheading 7325.99 from any other heading; or
- No required change in tariff classification to subheading 7325.99, provided that there is a qualifying value content of not less than 40 per cent.

- 7326.11 A change to subheading 7326.11 from any other chapter; or
- No required change in tariff classification to subheading 7326.11, provided that there is a qualifying value content of not less than 40 per cent.
- 7326.19-7326.90 A change to subheading 7326.19 through 7326.90 from any other heading; or
- No required change in tariff classification to subheading 7326.19 through 7326.90, provided that there is a qualifying value content of not less than 40 per cent.
- Chapter 74 Copper and articles thereof
- Note: For the purposes of this chapter, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming March 31 and, with respect to each subsequent year, the twelve-month period which starts on April 1 of that year.
- 7401.10-7401.20 A change to subheading 7401.10 through 7401.20 from any other chapter; or
- No required change in tariff classification to subheading 7401.10 through 7401.20, provided that there is a qualifying value content of not less than 40 per cent.
- 74.02 A change to heading 74.02 from any other heading; or
- No required change in tariff classification to heading 74.02, provided that there is a qualifying value content of not less than 40 per cent.

- 7403.11 From the first year to the fifth year, no required change in tariff classification to subheading 7403.11, provided that there is a qualifying value content of not less than 40 per cent.
- From the sixth year and after:
- A change to subheading 7403.11 from any other heading; or
- No required change in tariff classification to subheading 7403.11, provided that there is a qualifying value content of not less than 40 per cent.
- 7403.12-7403.29 A change to subheading 7403.12 through 7403.29 from any other heading; or
- No required change in tariff classification to subheading 7403.12 through 7403.29, provided that there is a qualifying value content of not less than 40 per cent.
- 74.04 No required change in tariff classification to heading 74.04, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
- 74.05-74.19 A change to heading 74.05 through 74.19 from any other heading; or
- No required change in tariff classification to heading 74.05 through 74.19, provided that there is a qualifying value content of not less than 40 per cent.
- Chapter 75 Nickel and articles thereof
- 7501.10 A change to subheading 7501.10 from any other chapter; or
- No required change in tariff classification to subheading 7501.10, provided that there is a qualifying value content of not less than 40 per cent.

- 7501.20 A change to subheading 7501.20 from any other heading; or
- No required change in tariff classification to subheading 7501.20, provided that there is a qualifying value content of not less than 40 per cent.
- 7502.10 A change to subheading 7502.10 from any other chapter; or
- No required change in tariff classification to subheading 7502.10, provided that there is a qualifying value content of not less than 40 per cent.
- 7502.20 A change to subheading 7502.20 from any other subheading; or
- No required change in tariff classification to subheading 7502.20, provided that there is a qualifying value content of not less than 40 per cent.
- 75.03 No required change in tariff classification to heading 75.03, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
- 7504.00-7505.12 A change to subheading 7504.00 through 7505.12 from any other heading; or
- No required change in tariff classification to subheading 7504.00 through 7505.12, provided that there is a qualifying value content of not less than 40 per cent.
- 7505.21-7505.22 A change to subheading 7505.21 through 7505.22 from any other subheading; or
- No required change in tariff classification to subheading 7505.21 through 7505.22, provided that there is a qualifying value content of not less than 40 per cent.
- 75.06-75.08 A change to heading 75.06 through 75.08 from any other heading; or

	No required change in tariff classification to heading 75.06 through 75.08, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 76	Aluminum and articles thereof
7601.10	A change to subheading 7601.10 from any other chapter.
7601.20	A change to subheading 7601.20 from any other subheading.
76.02	No required change in tariff classification to heading 76.02, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
76.03	A change to heading 76.03 from any other heading.
76.04-76.16	A change to heading 76.04 through 76.16 from any other heading; or  No required change in tariff classification to heading 76.04 through 76.16, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 78	Lead and articles thereof
7801.10	A change to subheading 7801.10 from any other subheading.
7801.91-7801.99	A change to subheading 7801.91 through 7801.99 from any other chapter.
78.02	No required change in tariff classification to heading 78.02, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
78.03-78.06	A change to heading 78.03 through 78.06 from any other heading.
Chapter 79	Zinc and articles thereof
7901.11	A change to subheading 7901.11 from any other subheading.

7901.12	A change to subheading 7901.12 from any other chapter.
7901.20	A change to subheading 7901.20 from any other subheading.
79.02	No required change in tariff classification to heading 79.02, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
79.03-79.07	A change to heading 79.03 through 79.07 from any other heading.
Chapter 80	Tin and articles thereof
8001.10	A change to subheading 8001.10 from any other chapter.
8001.20	A change to subheading 8001.20 from any other subheading.
80.02	No required change in tariff classification to heading 80.02, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
80.03-80.07	A change to heading 80.03 through 80.07 from any other heading.
Chapter 81	Other base metals; cermets; articles thereof
8101.10	A change to subheading 8101.10 from any other subheading.
8101.94	A change to subheading 8101.94 from any other chapter.
8101.95-8101.96	A change to subheading 8101.95 through 8101.96 from any other subheading.
8101.97	No required change in tariff classification to subheading 8101.97, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8101.99-8102.10	A change to subheading 8101.99 through 8102.10 from any other subheading.

8102.94	A change to subheading 8102.94 from any other chapter.
8102.95-8102.96	A change to subheading 8102.95 through 8102.96 from any other subheading.
8102.97	No required change in tariff classification to subheading 8102.97, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8102.99	A change to subheading 8102.99 from any other subheading.
8103.20	A change to subheading 8103.20 from any other chapter.
8103.30	No required change in tariff classification to subheading 8103.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8103.90	A change to subheading 8103.90 from any other subheading.
8104.11-8104.19	A change to subheading 8104.11 through 8104.19 from any other chapter.
8104.20	No required change in tariff classification to subheading 8104.20, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8104.30-8104.90	A change to subheading 8104.30 through 8104.90 from any other subheading.
8105.20	A change to subheading 8105.20 from any other chapter.
8105.30	No required change in tariff classification to subheading 8105.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8105.90	A change to subheading 8105.90 from any other subheading.
8106.00-8107.20	A change to subheading 8106.00 through 8107.20 from any other chapter.

8107.30	No required change in tariff classification to subheading 8107.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8107.90	A change to subheading 8107.90 from any other subheading.
8108.20	A change to subheading 8108.20 from any other chapter.
8108.30	No required change in tariff classification to subheading 8108.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8108.90	A change to subheading 8108.90 from any other subheading.
8109.20	A change to subheading 8109.20 from any other chapter.
8109.30	No required change in tariff classification to subheading 8109.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8109.90	A change to subheading 8109.90 from any other subheading.
8110.10	A change to subheading 8110.10 from any other chapter.
8110.20	No required change in tariff classification to subheading 8110.20, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8110.90	A change to subheading 8110.90 from any other subheading.
8111.00-8112.12	A change to subheading 8111.00 through 8112.12 from any other chapter.
8112.13	No required change in tariff classification to subheading 8112.13, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.

8112.19	A change to subheading 8112.19 from any other subheading.
8112.21	A change to subheading 8112.21 from any other chapter.
8112.22	No required change in tariff classification to subheading 8112.22, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8112.29	A change to subheading 8112.29 from any other subheading.
8112.30	No required change in tariff classification to subheading 8112.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8112.40-8112.51	A change to subheading 8112.40 through 8112.51 from any other chapter.
8112.52	No required change in tariff classification to subheading 8112.52, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8112.59	A change to subheading 8112.59 from any other subheading.
8112.92	A change to subheading 8112.92 from any other chapter.
8112.99	A change to subheading 8112.99 from any other subheading.
81.13	A change to heading 81.13 from any other heading.
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
82.01-82.15	A change to heading 82.01 through 82.15 from any other chapter; or

	No required change in tariff classification to heading 82.01 through 82.15, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 83	Miscellaneous articles of base metal
8301.10-8301.50	A change to subheading 8301.10 through 8301.50 from any other subheading; or  No required change in tariff classification to subheading 8301.10 through 8301.50, provided that there is a qualifying value content of not less than 40 per cent.
8301.60	A change to subheading 8301.60 from any other heading; or  No required change in tariff classification to subheading 8301.60, provided that there is a qualifying value content of not less than 40 per cent.
8301.70	A change to subheading 8301.70 from any other subheading; or  No required change in tariff classification to subheading 8301.70, provided that there is a qualifying value content of not less than 40 per cent.
83.02-83.04	A change to heading 83.02 through 83.04 from any other heading; or  No required change in tariff classification to heading 83.02 through 83.04, provided that there is a qualifying value content of not less than 40 per cent.
8305.10-8305.20	A change to subheading 8305.10 through 8305.20 from any other subheading; or  No required change in tariff classification to subheading 8305.10 through 8305.20, provided that there is a qualifying value content of not less than 40 per cent.

- 8305.90-8306.10 A change to subheading 8305.90 through 8306.10 from any other heading; or
- No required change in tariff classification to subheading 8305.90 through 8306.10, provided that there is a qualifying value content of not less than 40 per cent.
- 8306.21 A change to subheading 8306.21 from any other subheading; or
- No required change in tariff classification to subheading 8306.21, provided that there is a qualifying value content of not less than 40 per cent.
- 8306.29-8307.90 A change to subheading 8306.29 through 8307.90 from any other heading; or
- No required change in tariff classification to subheading 8306.29 through 8307.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8308.10-8308.20 A change to subheading 8308.10 through 8308.20 from any other subheading; or
- No required change in tariff classification to subheading 8308.10 through 8308.20, provided that there is a qualifying value content of not less than 40 per cent.
- 8308.90-8310.00 A change to subheading 8308.90 through 8310.00 from any other heading; or
- No required change in tariff classification to subheading 8308.90 through 8310.00, provided that there is a qualifying value content of not less than 40 per cent.
- 8311.10-8311.90 A change to subheading 8311.10 through 8311.90 from any other subheading; or
- No required change in tariff classification to subheading 8311.10 through 8311.90, provided that there is a qualifying value content of not less than 40 per cent.

Section XVI	Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles (chapter 84-85)
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
8401.10-8401.30	A change to subheading 8401.10 through 8401.30 from any other subheading; or  No required change in tariff classification to subheading 8401.10 through 8401.30, provided that there is a qualifying value content of not less than 40 per cent.
8401.40	A change to subheading 8401.40 from any other heading; or  No required change in tariff classification to subheading 8401.40, provided that there is a qualifying value content of not less than 40 per cent.
8402.11-8402.20	A change to subheading 8402.11 through 8402.20 from any other subheading; or  No required change in tariff classification to subheading 8402.11 through 8402.20, provided that there is a qualifying value content of not less than 40 per cent.
8402.90	A change to subheading 8402.90 from any other heading; or  No required change in tariff classification to subheading 8402.90, provided that there is a qualifying value content of not less than 40 per cent.
8403.10	A change to subheading 8403.10 from any other subheading; or

- No required change in tariff classification to subheading 8403.10, provided that there is a qualifying value content of not less than 40 per cent.
- 8403.90 A change to subheading 8403.90 from any other heading; or
- No required change in tariff classification to subheading 8403.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8404.10-8404.20 A change to subheading 8404.10 through 8404.20 from any other subheading; or
- No required change in tariff classification to subheading 8404.10 through 8404.20, provided that there is a qualifying value content of not less than 40 per cent.
- 8404.90 A change to subheading 8404.90 from any other heading; or
- No required change in tariff classification to subheading 8404.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8405.10 A change to subheading 8405.10 from any other subheading; or
- No required change in tariff classification to subheading 8405.10, provided that there is a qualifying value content of not less than 40 per cent.
- 8405.90 A change to subheading 8405.90 from any other heading; or
- No required change in tariff classification to subheading 8405.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8406.10-8406.82 A change to subheading 8406.10 through 8406.82 from any other subheading; or

No required change in tariff classification to subheading 8406.10 through 8406.82, provided that there is a qualifying value content of not less than 40 per cent.

8406.90-8409.99 A change to subheading 8406.90 through 8409.99 from any other heading; or

No required change in tariff classification to subheading 8406.90 through 8409.99, provided that there is a qualifying value content of not less than 40 per cent.

8410.11-8410.13 A change to subheading 8410.11 through 8410.13 from any other subheading; or

No required change in tariff classification to subheading 8410.11 through 8410.13, provided that there is a qualifying value content of not less than 40 per cent.

8410.90 A change to subheading 8410.90 from any other heading; or

No required change in tariff classification to subheading 8410.90, provided that there is a qualifying value content of not less than 40 per cent.

8411.11-8411.82 A change to subheading 8411.11 through 8411.82 from any other subheading; or

No required change in tariff classification to subheading 8411.11 through 8411.82, provided that there is a qualifying value content of not less than 40 per cent.

8411.91-8411.99 A change to subheading 8411.91 through 8411.99 from any other heading; or

No required change in tariff classification to subheading 8411.91 through 8411.99, provided that there is a qualifying value content of not less than 40 per cent.

8412.10-8412.80 A change to subheading 8412.10 through 8412.80 from any other subheading; or

- No required change in tariff classification to subheading 8412.10 through 8412.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8412.90 A change to subheading 8412.90 from any other heading; or
- No required change in tariff classification to subheading 8412.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8413.11-8413.82 A change to subheading 8413.11 through 8413.82 from any other subheading; or
- No required change in tariff classification to subheading 8413.11 through 8413.82, provided that there is a qualifying value content of not less than 40 per cent.
- 8413.91-8413.92 A change to subheading 8413.91 through 8413.92 from any other heading; or
- No required change in tariff classification to subheading 8413.91 through 8413.92, provided that there is a qualifying value content of not less than 40 per cent.
- 8414.10-8414.80 A change to subheading 8414.10 through 8414.80 from any other subheading; or
- No required change in tariff classification to subheading 8414.10 through 8414.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8414.90 A change to subheading 8414.90 from any other heading; or
- No required change in tariff classification to subheading 8414.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8415.10-8415.83 A change to subheading 8415.10 through 8415.83 from any other subheading; or

- No required change in tariff classification to subheading 8415.10 through 8415.83, provided that there is a qualifying value content of not less than 40 per cent.
- 8415.90 A change to subheading 8415.90 from any other heading; or
- No required change in tariff classification to subheading 8415.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8416.10-8416.30 A change to subheading 8416.10 through 8416.30 from any other subheading; or
- No required change in tariff classification to subheading 8416.10 through 8416.30, provided that there is a qualifying value content of not less than 40 per cent.
- 8416.90 A change to subheading 8416.90 from any other heading; or
- No required change in tariff classification to subheading 8416.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8417.10-8417.80 A change to subheading 8417.10 through 8417.80 from any other subheading; or
- No required change in tariff classification to subheading 8417.10 through 8417.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8417.90 A change to subheading 8417.90 from any other heading; or
- No required change in tariff classification to subheading 8417.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8418.10-8418.69 A change to subheading 8418.10 through 8418.69 from any other subheading; or

- No required change in tariff classification to subheading 8418.10 through 8418.69, provided that there is a qualifying value content of not less than 40 per cent.
- 8418.91-8418.99 A change to subheading 8418.91 through 8418.99 from any other heading; or
- No required change in tariff classification to subheading 8418.91 through 8418.99, provided that there is a qualifying value content of not less than 40 per cent.
- 8419.11-8419.89 A change to subheading 8419.11 through 8419.89 from any other subheading; or
- No required change in tariff classification to subheading 8419.11 through 8419.89, provided that there is a qualifying value content of not less than 40 per cent.
- 8419.90 A change to subheading 8419.90 from any other heading; or
- No required change in tariff classification to subheading 8419.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8420.10 A change to subheading 8420.10 from any other subheading; or
- No required change in tariff classification to subheading 8420.10, provided that there is a qualifying value content of not less than 40 per cent.
- 8420.91-8420.99 A change to subheading 8420.91 through 8420.99 from any other heading; or
- No required change in tariff classification to subheading 8420.91 through 8420.99, provided that there is a qualifying value content of not less than 40 per cent.
- 8421.11-8421.39 A change to subheading 8421.11 through 8421.39 from any other subheading; or

- No required change in tariff classification to subheading 8421.11 through 8421.39, provided that there is a qualifying value content of not less than 40 per cent.
- 8421.91-8421.99 A change to subheading 8421.91 through 8421.99 from any other heading; or
- No required change in tariff classification to subheading 8421.91 through 8421.99, provided that there is a qualifying value content of not less than 40 per cent.
- 8422.11-8422.40 A change to subheading 8422.11 through 8422.40 from any other subheading; or
- No required change in tariff classification to subheading 8422.11 through 8422.40, provided that there is a qualifying value content of not less than 40 per cent.
- 8422.90 A change to subheading 8422.90 from any other heading; or
- No required change in tariff classification to subheading 8422.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8423.10-8423.89 A change to subheading 8423.10 through 8423.89 from any other subheading; or
- No required change in tariff classification to subheading 8423.10 through 8423.89, provided that there is a qualifying value content of not less than 40 per cent.
- 8423.90 A change to subheading 8423.90 from any other heading; or
- No required change in tariff classification to subheading 8423.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8424.10-8424.89 A change to subheading 8424.10 through 8424.89 from any other subheading; or

No required change in tariff classification to subheading 8424.10 through 8424.89, provided that there is a qualifying value content of not less than 40 per cent.

8424.90-8431.49 A change to subheading 8424.90 through 8431.49 from any other heading; or

No required change in tariff classification to subheading 8424.90 through 8431.49, provided that there is a qualifying value content of not less than 40 per cent.

8432.10-8432.80 A change to subheading 8432.10 through 8432.80 from any other subheading; or

No required change in tariff classification to subheading 8432.10 through 8432.80, provided that there is a qualifying value content of not less than 40 per cent.

8432.90 A change to subheading 8432.90 from any other heading; or

No required change in tariff classification to subheading 8432.90, provided that there is a qualifying value content of not less than 40 per cent.

8433.11-8433.60 A change to subheading 8433.11 through 8433.60 from any other subheading; or

No required change in tariff classification to subheading 8433.11 through 8433.60, provided that there is a qualifying value content of not less than 40 per cent.

8433.90 A change to subheading 8433.90 from any other heading; or

No required change in tariff classification to subheading 8433.90, provided that there is a qualifying value content of not less than 40 per cent.

8434.10-8434.20 A change to subheading 8434.10 through 8434.20 from any other subheading; or

- No required change in tariff classification to subheading 8434.10 through 8434.20, provided that there is a qualifying value content of not less than 40 per cent.
- 8434.90 A change to subheading 8434.90 from any other heading; or
- No required change in tariff classification to subheading 8434.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8435.10 A change to subheading 8435.10 from any other subheading; or
- No required change in tariff classification to subheading 8435.10, provided that there is a qualifying value content of not less than 40 per cent.
- 8435.90 A change to subheading 8435.90 from any other heading; or
- No required change in tariff classification to subheading 8435.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8436.10-8436.80 A change to subheading 8436.10 through 8436.80 from any other subheading; or
- No required change in tariff classification to subheading 8436.10 through 8436.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8436.91-8436.99 A change to subheading 8436.91 through 8436.99 from any other heading; or
- No required change in tariff classification to subheading 8436.91 through 8436.99, provided that there is a qualifying value content of not less than 40 per cent.
- 8437.10-8437.80 A change to subheading 8437.10 through 8437.80 from any other subheading; or

- No required change in tariff classification to subheading 8437.10 through 8437.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8437.90 A change to subheading 8437.90 from any other heading; or
- No required change in tariff classification to subheading 8437.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8438.10-8438.80 A change to subheading 8438.10 through 8438.80 from any other subheading; or
- No required change in tariff classification to subheading 8438.10 through 8438.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8438.90 A change to subheading 8438.90 from any other heading; or
- No required change in tariff classification to subheading 8438.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8439.10-8439.30 A change to subheading 8439.10 through 8439.30 from any other subheading; or
- No required change in tariff classification to subheading 8439.10 through 8439.30, provided that there is a qualifying value content of not less than 40 per cent.
- 8439.91-8439.99 A change to subheading 8439.91 through 8439.99 from any other heading; or
- No required change in tariff classification to subheading 8439.91 through 8439.99, provided that there is a qualifying value content of not less than 40 per cent.
- 8440.10 A change to subheading 8440.10 from any other subheading; or

No required change in tariff classification to subheading 8440.10, provided that there is a qualifying value content of not less than 40 per cent.

8440.90 A change to subheading 8440.90 from any other heading; or

No required change in tariff classification to subheading 8440.90, provided that there is a qualifying value content of not less than 40 per cent.

8441.10-8441.80 A change to subheading 8441.10 through 8441.80 from any other subheading; or

No required change in tariff classification to subheading 8441.10 through 8441.80, provided that there is a qualifying value content of not less than 40 per cent.

8441.90 A change to subheading 8441.90 from any other heading; or

No required change in tariff classification to subheading 8441.90, provided that there is a qualifying value content of not less than 40 per cent.

8442.10-8442.30 A change to subheading 8442.10 through 8442.30 from any other subheading; or

No required change in tariff classification to subheading 8442.10 through 8442.30, provided that there is a qualifying value content of not less than 40 per cent.

8442.40-8442.50 A change to subheading 8442.40 through 8442.50 from any other heading; or

No required change in tariff classification to subheading 8442.40 through 8442.50, provided that there is a qualifying value content of not less than 40 per cent.

8443.11-8443.60 A change to subheading 8443.11 through 8443.60 from any other subheading; or

- No required change in tariff classification to subheading 8443.11 through 8443.60, provided that there is a qualifying value content of not less than 40 per cent.
- 8443.90-8447.90 A change to subheading 8443.90 through 8447.90 from any other heading; or
- No required change in tariff classification to subheading 8443.90 through 8447.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8448.11-8448.19 A change to subheading 8448.11 through 8448.19 from any other subheading; or
- No required change in tariff classification to subheading 8448.11 through 8448.19, provided that there is a qualifying value content of not less than 40 per cent.
- 8448.20-8449.00 A change to subheading 8448.20 through 8449.00 from any other heading; or
- No required change in tariff classification to subheading 8448.20 through 8449.00, provided that there is a qualifying value content of not less than 40 per cent.
- 8450.11-8450.20 A change to subheading 8450.11 through 8450.20 from any other subheading; or
- No required change in tariff classification to subheading 8450.11 through 8450.20, provided that there is a qualifying value content of not less than 40 per cent.
- 8450.90 A change to subheading 8450.90 from any other heading; or
- No required change in tariff classification to subheading 8450.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8451.10-8451.80 A change to subheading 8451.10 through 8451.80 from any other subheading; or

No required change in tariff classification to subheading 8451.10 through 8451.80, provided that there is a qualifying value content of not less than 40 per cent.

8451.90 A change to subheading 8451.90 from any other heading; or

No required change in tariff classification to subheading 8451.90, provided that there is a qualifying value content of not less than 40 per cent.

8452.10-8452.40 A change to subheading 8452.10 through 8452.40 from any other subheading; or

No required change in tariff classification to subheading 8452.10 through 8452.40, provided that there is a qualifying value content of not less than 40 per cent.

8452.90 A change to subheading 8452.90 from any other heading; or

No required change in tariff classification to subheading 8452.90, provided that there is a qualifying value content of not less than 40 per cent.

8453.10-8453.80 A change to subheading 8453.10 through 8453.80 from any other subheading; or

No required change in tariff classification to subheading 8453.10 through 8453.80, provided that there is a qualifying value content of not less than 40 per cent.

8453.90 A change to subheading 8453.90 from any other heading; or

No required change in tariff classification to subheading 8453.90, provided that there is a qualifying value content of not less than 40 per cent.

8454.10-8454.30 A change to subheading 8454.10 through 8454.30 from any other subheading; or

- No required change in tariff classification to subheading 8454.10 through 8454.30, provided that there is a qualifying value content of not less than 40 per cent.
- 8454.90 A change to subheading 8454.90 from any other heading; or
- No required change in tariff classification to subheading 8454.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8455.10-8455.30 A change to subheading 8455.10 through 8455.30 from any other subheading; or
- No required change in tariff classification to subheading 8455.10 through 8455.30, provided that there is a qualifying value content of not less than 40 per cent.
- 8455.90-8466.94 A change to subheading 8455.90 through 8466.94 from any other heading; or
- No required change in tariff classification to subheading 8455.90 through 8466.94, provided that there is a qualifying value content of not less than 40 per cent.
- 8467.11-8467.89 A change to subheading 8467.11 through 8467.89 from any other subheading; or
- No required change in tariff classification to subheading 8467.11 through 8467.89, provided that there is a qualifying value content of not less than 40 per cent.
- 8467.91-8467.99 A change to subheading 8467.91 through 8467.99 from any other heading; or
- No required change in tariff classification to subheading 8467.91 through 8467.99, provided that there is a qualifying value content of not less than 40 per cent.
- 8468.10-8468.80 A change to subheading 8468.10 through 8468.80 from any other subheading; or

No required change in tariff classification to subheading 8468.10 through 8468.80, provided that there is a qualifying value content of not less than 40 per cent.

8468.90-8473.29 A change to subheading 8468.90 through 8473.29 from any other heading; or

No required change in tariff classification to subheading 8468.90 through 8473.29, provided that there is a qualifying value content of not less than 40 per cent.

8473.30 A change to subheading 8473.30 from any other heading, except from heading 85.42; or

No required change in tariff classification to subheading 8473.30, provided that there is a qualifying value content of not less than 40 per cent.

8473.40-8473.50 A change to subheading 8473.40 through 8473.50 from any other heading; or

No required change in tariff classification to subheading 8473.40 through 8473.50, provided that there is a qualifying value content of not less than 40 per cent.

8474.10-8474.80 A change to subheading 8474.10 through 8474.80 from any other subheading; or

No required change in tariff classification to subheading 8474.10 through 8474.80, provided that there is a qualifying value content of not less than 40 per cent.

8474.90 A change to subheading 8474.90 from any other heading; or

No required change in tariff classification to subheading 8474.90, provided that there is a qualifying value content of not less than 40 per cent.

- 8475.10-8475.29      A change to subheading 8475.10 through 8475.29 from any other subheading; or
- No required change in tariff classification to subheading 8475.10 through 8475.29, provided that there is a qualifying value content of not less than 40 per cent.
- 8475.90                A change to subheading 8475.90 from any other heading; or
- No required change in tariff classification to subheading 8475.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8476.21-8476.89      A change to subheading 8476.21 through 8476.89 from any other subheading; or
- No required change in tariff classification to subheading 8476.21 through 8476.89, provided that there is a qualifying value content of not less than 40 per cent.
- 8476.90                A change to subheading 8476.90 from any other heading; or
- No required change in tariff classification to subheading 8476.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8477.10-8477.80      A change to subheading 8477.10 through 8477.80 from any other subheading; or
- No required change in tariff classification to subheading 8477.10 through 8477.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8477.90                A change to subheading 8477.90 from any other heading; or
- No required change in tariff classification to subheading 8477.90, provided that there is a qualifying value content of not less than 40 per cent.

- 8478.10 A change to subheading 8478.10 from any other subheading; or
- No required change in tariff classification to subheading 8478.10, provided that there is a qualifying value content of not less than 40 per cent.
- 8478.90 A change to subheading 8478.90 from any other heading; or
- No required change in tariff classification to subheading 8478.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8479.10-8479.89 A change to subheading 8479.10 through 8479.89 from any other subheading; or
- No required change in tariff classification to subheading 8479.10 through 8479.89, provided that there is a qualifying value content of not less than 40 per cent.
- 8479.90-8480.79 A change to subheading 8479.90 through 8480.79 from any other heading; or
- No required change in tariff classification to subheading 8479.90 through 8480.79, provided that there is a qualifying value content of not less than 40 per cent.
- 8481.10-8481.80 A change to subheading 8481.10 through 8481.80 from any other subheading; or
- No required change in tariff classification to subheading 8481.10 through 8481.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8481.90 A change to subheading 8481.90 from any other heading; or
- No required change in tariff classification to subheading 8481.90, provided that there is a qualifying value content of not less than 40 per cent.

- 8482.10-8482.80 A change to subheading 8482.10 through 8482.80 from any other subheading; or
- No required change in tariff classification to subheading 8482.10 through 8482.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8482.91-8482.99 A change to subheading 8482.91 through 8482.99 from any other heading; or
- No required change in tariff classification to subheading 8482.91 through 8482.99, provided that there is a qualifying value content of not less than 40 per cent.
- 8483.10-8483.60 A change to subheading 8483.10 through 8483.60 from any other subheading; or
- No required change in tariff classification to subheading 8483.10 through 8483.60, provided that there is a qualifying value content of not less than 40 per cent.
- 8483.90 A change to subheading 8483.90 from any other heading; or
- No required change in tariff classification to subheading 8483.90, provided that there is a qualifying value content of not less than 40 per cent.
- 84.84 A change to heading 84.84 from any other chapter; or
- No required change in tariff classification to heading 84.84, provided that there is a qualifying value content of not less than 40 per cent.
- 84.85 A change to heading 84.85 from any other heading; or
- No required change in tariff classification to heading 84.85, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
85.01-85.03	A change to heading 85.01 through 85.03 from any other heading; or  No required change in tariff classification to heading 85.01 through 85.03, provided that there is a qualifying value content of not less than 40 per cent.
8504.10-8504.50	A change to subheading 8504.10 through 8504.50 from any other subheading; or  No required change in tariff classification to subheading 8504.10 through 8504.50, provided that there is a qualifying value content of not less than 40 per cent.
8504.90	A change to subheading 8504.90 from any other any other heading; or  No required change in tariff classification to subheading 8504.90, provided that there is a qualifying value content of not less than 40 per cent.
8505.11-8505.30	A change to subheading 8505.11 through 8505.30 from any other subheading; or  No required change in tariff classification to subheading 8505.11 through 8505.30, provided that there is a qualifying value content of not less than 40 per cent.
8505.90	A change to subheading 8505.90 from any other heading; or  No required change in tariff classification to subheading 8505.90, provided that there is a qualifying value content of not less than 40 per cent.
8506.10-8506.80	A change to subheading 8506.10 through 8506.80 from any other subheading; or

No required change in tariff classification to subheading 8506.10 through 8506.80, provided that there is a qualifying value content of not less than 40 per cent.

8506.90 A change to subheading 8506.90 from any other heading; or

No required change in tariff classification to subheading 8506.90, provided that there is a qualifying value content of not less than 40 per cent.

8507.10-8507.80 A change to subheading 8507.10 through 8507.80 from any other subheading; or

No required change in tariff classification to subheading 8507.10 through 8507.80, provided that there is a qualifying value content of not less than 40 per cent.

8507.90 A change to subheading 8507.90 from any other heading; or

No required change in tariff classification to subheading 8507.90, provided that there is a qualifying value content of not less than 40 per cent.

8509.10-8509.80 A change to subheading 8509.10 through 8509.80 from any other subheading; or

No required change in tariff classification to subheading 8509.10 through 8509.80, provided that there is a qualifying value content of not less than 40 per cent.

8509.90 A change to subheading 8509.90 from any other heading; or

No required change in tariff classification to subheading 8509.90, provided that there is a qualifying value content of not less than 40 per cent.

8510.10-8510.30 A change to subheading 8510.10 through 8510.30 from any other subheading; or

- No required change in tariff classification to subheading 8510.10 through 8510.30, provided that there is a qualifying value content of not less than 40 per cent.
- 8510.90 A change to subheading 8510.90 from any other heading; or
- No required change in tariff classification to subheading 8510.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8511.10-8511.80 A change to subheading 8511.10 through 8511.80 from any other subheading; or
- No required change in tariff classification to subheading 8511.10 through 8511.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8511.90 A change to subheading 8511.90 from any other heading; or
- No required change in tariff classification to subheading 8511.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8512.10-8512.40 A change to subheading 8512.10 through 8512.40 from any other subheading; or
- No required change in tariff classification to subheading 8512.10 through 8512.40, provided that there is a qualifying value content of not less than 40 per cent.
- 8512.90 A change to subheading 8512.90 from any other heading; or
- No required change in tariff classification to subheading 8512.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8513.10 A change to subheading 8513.10 from any other subheading; or

- No required change in tariff classification to subheading 8513.10, provided that there is a qualifying value content of not less than 40 per cent.
- 8513.90 A change to subheading 8513.90 from any other heading; or
- No required change in tariff classification to subheading 8513.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8514.10-8514.40 A change to subheading 8514.10 through 8514.40 from any other subheading; or
- No required change in tariff classification to subheading 8514.10 through 8514.40, provided that there is a qualifying value content of not less than 40 per cent.
- 8514.90 A change to subheading 8514.90 from any other heading; or
- No required change in tariff classification to subheading 8514.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8515.11-8515.80 A change to subheading 8515.11 through 8515.80 from any other subheading; or
- No required change in tariff classification to subheading 8515.11 through 8515.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8515.90 A change to subheading 8515.90 from any other heading; or
- No required change in tariff classification to subheading 8515.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8516.10-8516.80 A change to subheading 8516.10 through 8516.80 from any other subheading; or

- No required change in tariff classification to subheading 8516.10 through 8516.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8516.90 A change to subheading 8516.90 from any other heading; or
- No required change in tariff classification to subheading 8516.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8517.11-8517.80 A change to subheading 8517.11 through 8517.80 from any other subheading; or
- No required change in tariff classification to subheading 8517.11 through 8517.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8517.90 A change to subheading 8517.90 from any other heading; or
- No required change in tariff classification to subheading 8517.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8518.10-8518.50 A change to subheading 8518.10 through 8518.50 from any other subheading; or
- No required change in tariff classification to subheading 8518.10 through 8518.50, provided that there is a qualifying value content of not less than 40 per cent.
- 8518.90-8523.30 A change to subheading 8518.90 through 8523.30 from any other heading; or
- No required change in tariff classification to subheading 8518.90 through 8523.30, provided that there is a qualifying value content of not less than 40 per cent.

- 8523.90 A change to subheading 8523.90 from any other heading, except from heading 85.42; or
- No required change in tariff classification to subheading 8523.90, provided that there is a qualifying value content of not less than 40 per cent.
- 85.24-85.29 A change to heading 85.24 through 85.29 from any other heading; or
- No required change in tariff classification to heading 85.24 through 85.29, provided that there is a qualifying value content of not less than 40 per cent.
- 8530.10-8530.80 A change to subheading 8530.10 through 8530.80 from any other subheading; or
- No required change in tariff classification to subheading 8530.10 through 8530.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8530.90 A change to subheading 8530.90 from any other heading; or
- No required change in tariff classification to subheading 8530.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8531.10-8531.80 A change to subheading 8531.10 through 8531.80 from any other subheading; or
- No required change in tariff classification to subheading 8531.10 through 8531.80, provided that there is a qualifying value content of not less than 40 per cent.
- 8531.90 A change to subheading 8531.90 from any other heading; or

No required change in tariff classification to subheading 8531.90, provided that there is a qualifying value content of not less than 40 per cent.

8532.10-8532.30 A change to subheading 8532.10 through 8532.30 from any other subheading; or

No required change in tariff classification to subheading 8532.10 through 8532.30, provided that there is a qualifying value content of not less than 40 per cent.

8532.90 A change to subheading 8532.90 from any other heading; or

No required change in tariff classification to subheading 8532.90, provided that there is a qualifying value content of not less than 40 per cent.

8533.10-8533.40 A change to subheading 8533.10 through 8533.40 from any other subheading; or

No required change in tariff classification to subheading 8533.10 through 8533.40, provided that there is a qualifying value content of not less than 40 per cent.

8533.90-8538.90 A change to subheading 8533.90 through 8538.90 from any other heading; or

No required change in tariff classification to subheading 8533.90 through 8538.90, provided that there is a qualifying value content of not less than 40 per cent.

8539.10-8539.49 A change to subheading 8539.10 through 8539.49 from any other subheading; or

No required change in tariff classification to subheading 8539.10 through 8539.49, provided that there is a qualifying value content of not less than 40 per cent.

8539.90 A change to subheading 8539.90 from any other heading; or

- No required change in tariff classification to subheading 8539.90, provided that there is a qualifying value content of not less than 40 per cent.
- 8540.11-8540.89 A change to subheading 8540.11 through 8540.89 from any other subheading; or
- No required change in tariff classification to subheading 8540.11 through 8540.89, provided that there is a qualifying value content of not less than 40 per cent.
- 8540.91-8540.99 A change to subheading 8540.91 through 8540.99 from any other heading; or
- No required change in tariff classification to subheading 8540.91 through 8540.99, provided that there is a qualifying value content of not less than 40 per cent.
- 8541.10-8541.60 A change to subheading 8541.10 through 8541.60 from any other subheading; or
- No required change in tariff classification to subheading 8541.10 through 8541.60, provided that there is a qualifying value content of not less than 40 per cent.
- 8541.90-8542.10 A change to subheading 8541.90 through 8542.10 from any other heading; or
- No required change in tariff classification to subheading 8541.90 through 8542.10, provided that there is a qualifying value content of not less than 40 per cent.
- 8542.21-8542.70 A change to subheading 8542.21 through 8542.70 from any other subheading; or
- No required change in tariff classification to subheading 8542.21 through 8542.70, provided that there is a qualifying value content of not less than 40 per cent.
- 8542.90 A change to subheading 8542.90 from any other heading; or

	No required change in tariff classification to subheading 8542.90, provided that there is a qualifying value content of not less than 40 per cent.
8543.11-8543.40	A change to subheading 8543.11 through 8543.40 from any other subheading; or  No required change in tariff classification to subheading 8543.11 through 8543.40, provided that there is a qualifying value content of not less than 40 per cent.
8543.81-8543.89	A change to subheading 8543.81 through 8543.89 from any other subheading, except from heading 85.42; or  No required change in tariff classification to subheading 8543.81 through 8543.89, provided that there is a qualifying value content of not less than 40 per cent.
8543.90-8547.90	A change to subheading 8543.90 through 8547.90 from any other heading; or  No required change in tariff classification to subheading 8543.90 through 8547.90, provided that there is a qualifying value content of not less than 40 per cent.
8548.10	No required change in tariff classification to subheading 8548.10, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8548.90	A change to subheading 8548.90 from any other heading; or  No required change in tariff classification to subheading 8548.90, provided that there is a qualifying value content of not less than 40 per cent.
Section XVII	Vehicles, aircraft, vessels and associated transport equipment (chapter 86-89)

Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
86.01-86.09	A change to heading 86.01 through 86.09 from any other heading; or  No required change in tariff classification to heading 86.01 through 86.09, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
	Note: For the purposes of headings 87.02 through 87.04, an originating good of the importing Party may be used, at the discretion of the producer of a good of such heading, as a material in the production of the good in the exporting Party and be considered as an originating material of the exporting Party in calculating the qualifying value content of the good.
87.01	A change to heading 87.01 from any other heading; or  No required change in tariff classification to heading 87.01, provided that there is a qualifying value content of not less than 40 per cent.
87.02-87.04	No required change in tariff classification to heading 87.02 through 87.04, provided that there is a qualifying value content of not less than 40 per cent.
87.05-87.08	A change to heading 87.05 through 87.08 from any other heading; or

	No required change in tariff classification to heading 87.05 through 87.08, provided that there is a qualifying value content of not less than 40 per cent.
8709.11-8709.19	A change to subheading 8709.11 through 8709.19 from any other subheading; or  No required change in tariff classification to subheading 8709.11 through 8709.19, provided that there is a qualifying value content of not less than 40 per cent.
8709.90-8715.00	A change to subheading 8709.90 through 8715.00 from any other heading; or  No required change in tariff classification to subheading 8709.90 through 8715.00, provided that there is a qualifying value content of not less than 40 per cent.
8716.10-8716.80	A change to subheading 8716.10 through 8716.80 from any other subheading; or  No required change in tariff classification to subheading 8716.10 through 8716.80, provided that there is a qualifying value content of not less than 40 per cent.
8716.90	A change to subheading 8716.90 from any other heading; or  No required change in tariff classification to subheading 8716.90, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 88	Aircraft, spacecraft, and parts thereof
88.01-88.05	A change to heading 88.01 through 88.05 from any other heading; or  No required change in tariff classification to heading 88.01 through 88.05, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 89	Ships, boats and floating structures
89.01-89.08	A change to heading 89.01 through 89.08 from any other chapter; or  No required change in tariff classification to heading 89.01 through 89.08, provided that there is a qualifying value content of not less than 40 per cent.
Section XVIII	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof (chapter 90-92)
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
90.01	A change to heading 90.01 from any other chapter; or  No required change in tariff classification to heading 90.01, provided that there is a qualifying value content of not less than 40 per cent.
90.02	A change to heading 90.02 from any other heading; or  No required change in tariff classification to heading 90.02, provided that there is a qualifying value content of not less than 40 per cent.
9003.11-9003.19	A change to subheading 9003.11 through 9003.19 from any other subheading; or  No required change in tariff classification to subheading 9003.11 through 9003.19, provided that there is a qualifying value content of not less than 40 per cent.
9003.90-9004.90	A change to subheading 9003.90 through 9004.90 from any other heading; or

No required change in tariff classification to subheading 9003.90 through 9004.90, provided that there is a qualifying value content of not less than 40 per cent.

9005.10-9005.80 A change to subheading 9005.10 through 9005.80 from any other subheading; or

No required change in tariff classification to subheading 9005.10 through 9005.80, provided that there is a qualifying value content of not less than 40 per cent.

9005.90 A change to subheading 9005.90 from any other heading; or

No required change in tariff classification to subheading 9005.90, provided that there is a qualifying value content of not less than 40 per cent.

9006.10-9006.69 A change to subheading 9006.10 through 9006.69 from any other subheading; or

No required change in tariff classification to subheading 9006.10 through 9006.69, provided that there is a qualifying value content of not less than 40 per cent.

9006.91-9006.99 A change to subheading 9006.91 through 9006.99 from any other heading; or

No required change in tariff classification to subheading 9006.91 through 9006.99, provided that there is a qualifying value content of not less than 40 per cent.

9007.11-9007.20 A change to subheading 9007.11 through 9007.20 from any other subheading; or

No required change in tariff classification to subheading 9007.11 through 9007.20, provided that there is a qualifying value content of not less than 40 per cent.

9007.91-9007.92 A change to subheading 9007.91 through 9007.92 from any other heading; or

No required change in tariff classification to subheading 9007.91 through 9007.92, provided that there is a qualifying value content of not less than 40 per cent.

9008.10-9008.40 A change to subheading 9008.10 through 9008.40 from any other subheading; or

No required change in tariff classification to subheading 9008.10 through 9008.40, provided that there is a qualifying value content of not less than 40 per cent.

9008.90 A change to subheading 9008.90 from any other heading; or

No required change in tariff classification to subheading 9008.90, provided that there is a qualifying value content of not less than 40 per cent.

9009.11-9009.30 A change to subheading 9009.11 through 9009.30 from any other subheading; or

No required change in tariff classification to subheading 9009.11 through 9009.30, provided that there is a qualifying value content of not less than 40 per cent.

9009.91-9009.99 A change to subheading 9009.91 through 9009.99 from any other heading; or

No required change in tariff classification to subheading 9009.91 through 9009.99, provided that there is a qualifying value content of not less than 40 per cent.

9010.10-9010.60 A change to subheading 9010.10 through 9010.60 from any other subheading; or

No required change in tariff classification to subheading 9010.10 through 9010.60, provided that there is a qualifying value content of not less than 40 per cent.

9010.90 A change to subheading 9010.90 from any other heading; or

No required change in tariff classification to subheading 9010.90, provided that there is a qualifying value content of not less than 40 per cent.

9011.10-9011.80 A change to subheading 9011.10 through 9011.80 from any other subheading; or

No required change in tariff classification to subheading 9011.10 through 9011.80, provided that there is a qualifying value content of not less than 40 per cent.

9011.90 A change to subheading 9011.90 from any other heading; or

No required change in tariff classification to subheading 9011.90, provided that there is a qualifying value content of not less than 40 per cent.

9012.10 A change to subheading 9012.10 from any other subheading; or

No required change in tariff classification to subheading 9012.10, provided that there is a qualifying value content of not less than 40 per cent.

9012.90 A change to subheading 9012.90 from any other heading; or

No required change in tariff classification to subheading 9012.90, provided that there is a qualifying value content of not less than 40 per cent.

9013.10-9013.80 A change to subheading 9013.10 through 9013.80 from any other subheading; or

No required change in tariff classification to subheading 9013.10 through 9013.80, provided that there is a qualifying value content of not less than 40 per cent.

9013.90 A change to subheading 9013.90 from any other heading; or

No required change in tariff classification to subheading 9013.90, provided that there is a qualifying value content of not less than 40 per cent.

9014.10-9014.80 A change to subheading 9014.10 through 9014.80 from any other subheading; or

No required change in tariff classification to subheading 9014.10 through 9014.80, provided that there is a qualifying value content of not less than 40 per cent.

9014.90 A change to subheading 9014.90 from any other heading; or

No required change in tariff classification to subheading 9014.90, provided that there is a qualifying value content of not less than 40 per cent.

9015.10-9015.80 A change to subheading 9015.10 through 9015.80 from any other subheading; or

No required change in tariff classification to subheading 9015.10 through 9015.80, provided that there is a qualifying value content of not less than 40 per cent.

9015.90-9016.00 A change to subheading 9015.90 through 9016.00 from any other heading; or

No required change in tariff classification to subheading 9015.90 through 9016.00, provided that there is a qualifying value content of not less than 40 per cent.

9017.10-9017.80 A change to subheading 9017.10 through 9017.80 from any other subheading; or

No required change in tariff classification to subheading 9017.10 through 9017.80, provided that there is a qualifying value content of not less than 40 per cent.

9017.90-9021.90 A change to subheading 9017.90 through 9021.90 from any other heading; or

No required change in tariff classification to subheading 9017.90 through 9021.90, provided that there is a qualifying value content of not less than 40 per cent.

9022.12-9022.30 A change to subheading 9022.12 through 9022.30 from any other subheading; or

No required change in tariff classification to subheading 9022.12 through 9022.30, provided that there is a qualifying value content of not less than 40 per cent.

9022.90-9023.00 A change to subheading 9022.90 through 9023.00 from any other heading; or

No required change in tariff classification to subheading 9022.90 through 9023.00, provided that there is a qualifying value content of not less than 40 per cent.

9024.10-9024.80 A change to subheading 9024.10 through 9024.80 from any other subheading; or

No required change in tariff classification to subheading 9024.10 through 9024.80, provided that there is a qualifying value content of not less than 40 per cent.

9024.90 A change to subheading 9024.90 from any other heading; or

No required change in tariff classification to subheading 9024.90, provided that there is a qualifying value content of not less than 40 per cent.

9025.11-9025.80 A change to subheading 9025.11 through 9025.80 from any other subheading; or

No required change in tariff classification to subheading 9025.11 through 9025.80, provided that there is a qualifying value content of not less than 40 per cent.

9025.90 A change to subheading 9025.90 from any other heading; or

No required change in tariff classification to subheading 9025.90, provided that there is a qualifying value content of not less than 40 per cent.

9026.10-9026.80 A change to subheading 9026.10 through 9026.80 from any other subheading; or

No required change in tariff classification to subheading 9026.10 through 9026.80, provided that there is a qualifying value content of not less than 40 per cent.

9026.90 A change to subheading 9026.90 from any other heading; or

No required change in tariff classification to subheading 9026.90, provided that there is a qualifying value content of not less than 40 per cent.

9027.10-9027.80 A change to subheading 9027.10 through 9027.80 from any other subheading; or

No required change in tariff classification to subheading 9027.10 through 9027.80, provided that there is a qualifying value content of not less than 40 per cent.

9027.90 A change to subheading 9027.90 from any other heading; or

No required change in tariff classification to subheading 9027.90, provided that there is a qualifying value content of not less than 40 per cent.

9028.10-9028.30 A change to subheading 9028.10 through 9028.30 from any other subheading; or

No required change in tariff classification to subheading 9028.10 through 9028.30, provided that there is a qualifying value content of not less than 40 per cent.

9028.90 A change to subheading 9028.90 from any other heading; or

No required change in tariff classification to subheading 9028.90, provided that there is a qualifying value content of not less than 40 per cent.

9029.10-9029.20 A change to subheading 9029.10 through 9029.20 from any other subheading; or

No required change in tariff classification to subheading 9029.10 through 9029.20, provided that there is a qualifying value content of not less than 40 per cent.

9029.90 A change to subheading 9029.90 from any other heading; or

No required change in tariff classification to subheading 9029.90, provided that there is a qualifying value content of not less than 40 per cent.

9030.10-9030.89 A change to subheading 9030.10 through 9030.89 from any other subheading; or

No required change in tariff classification to subheading 9030.10 through 9030.89, provided that there is a qualifying value content of not less than 40 per cent.

9030.90 A change to subheading 9030.90 from any other heading; or

No required change in tariff classification to subheading 9030.90, provided that there is a qualifying value content of not less than 40 per cent.

9031.10-9031.80 A change to subheading 9031.10 through 9031.80 from any other subheading; or

No required change in tariff classification to subheading 9031.10 through 9031.80, provided that there is a qualifying value content of not less than 40 per cent.

9031.90 A change to subheading 9031.90 from any other heading; or

No required change in tariff classification to subheading 9031.90, provided that there is a qualifying value content of not less than 40 per cent.

9032.10-9032.89 A change to subheading 9032.10 through 9032.89 from any other subheading; or

No required change in tariff classification to subheading 9032.10 through 9032.89, provided that there is a qualifying value content of not less than 40 per cent.

9032.90-9033.00 A change to subheading 9032.90 through 9033.00 from any other heading; or

No required change in tariff classification to subheading 9032.90 through 9033.00, provided that there is a qualifying value content of not less than 40 per cent.

Chapter 91 Clocks and watches and parts thereof

91.01-91.10 A change to heading 91.01 through 91.10 from any other heading; or

No required change in tariff classification to heading 91.01 through 91.10, provided that there is a qualifying value content of not less than 40 per cent.

9111.10-9111.80 A change to subheading 9111.10 through 9111.80 from any other subheading; or

No required change in tariff classification to subheading 9111.10 through 9111.80, provided that there is a qualifying value content of not less than 40 per cent.

9111.90 A change to subheading 9111.90 from any other heading; or

No required change in tariff classification to subheading 9111.90, provided that there is a qualifying value content of not less than 40 per cent.

9112.20	A change to subheading 9112.20 from any other subheading; or  No required change in tariff classification to subheading 9112.20, provided that there is a qualifying value content of not less than 40 per cent.
9112.90	A change to subheading 9112.90 from any other heading; or  No required change in tariff classification to subheading 9112.90, provided that there is a qualifying value content of not less than 40 per cent.
91.13	A change to heading 91.13 from any other heading.
91.14	A change to heading 91.14 from any other heading; or  No required change in tariff classification to heading 91.14, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 92	Musical instruments; parts and accessories of such articles
92.01-92.09	A change to heading 92.01 through 92.09 from any other heading; or  No required change in tariff classification to heading 92.01 through 92.09, provided that there is a qualifying value content of not less than 40 per cent.
Section XIX	Arms and ammunition; parts and accessories thereof (chapter 93)
Chapter 93	Arms and ammunition; parts and accessories thereof
93.01-93.07	A change to heading 93.01 through 93.07 from any other heading; or

	No required change in tariff classification to heading 93.01 through 93.07, provided that there is a qualifying value content of not less than 40 per cent.
Section XX	Miscellaneous manufactured articles (chapter 94-96)
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
9401.10-9401.80	A change to subheading 9401.10 through 9401.80 from any other subheading; or  No required change in tariff classification to subheading 9401.10 through 9401.80, provided that there is a qualifying value content of not less than 40 per cent.
9401.90	A change to subheading 9401.90 from any other heading.
94.02	A change to heading 94.02 from any other chapter; or  No required change in tariff classification to heading 94.02, provided that there is a qualifying value content of not less than 40 per cent.
9403.10-9403.80	A change to subheading 9403.10 through 9403.80 from any other subheading; or  No required change in tariff classification to subheading 9403.10 through 9403.80, provided that there is a qualifying value content of not less than 40 per cent.
9403.90-9404.10	A change to subheading 9403.90 through 9404.10 from any other chapter; or

- No required change in tariff classification to subheading 9403.90 through 9404.10, provided that there is a qualifying value content of not less than 40 per cent.
- 9404.21-9404.29 A change to subheading 9404.21 through 9404.29 from any other chapter.
- 9404.30 A change to subheading 9404.30 from any other chapter; or
- No required change in tariff classification to subheading 9404.30, provided that there is a qualifying value content of not less than 40 per cent.
- 9404.90 A change to quilts and eiderdowns of subheading 9404.90 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16.
- A change to any other good of subheading 9404.90 from any other heading.
- 9405.10-9405.60 A change to subheading 9405.10 through 9405.60 from any other subheading; or
- No required change in tariff classification to subheading 9405.10 through 9405.60, provided that there is a qualifying value content of not less than 40 per cent.
- 9405.91-9405.99 A change to subheading 9405.91 through 9405.99 from any other heading; or
- No required change in tariff classification to subheading 9405.91 through 9405.99, provided that there is a qualifying value content of not less than 40 per cent.
- 94.06 A change to heading 94.06 from any other chapter; or

	No required change in tariff classification to heading 94.06, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 95	Toys, games and sports requisites; parts and accessories thereof
95.01-95.08	A change to heading 95.01 through 95.08 from any other heading; or  No required change in tariff classification to heading 95.01 through 95.08, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 96	Miscellaneous manufactured articles
96.01	A change to heading 96.01 from any other chapter.
96.02-96.04	A change to heading 96.02 through 96.04 from any other chapter; or  No required change in tariff classification to heading 96.02 through 96.04, provided that there is a qualifying value content of not less than 40 per cent.
96.05	A change to heading 96.05 from any other heading.
96.06	A change to heading 96.06 from any other chapter; or  No required change in tariff classification to heading 96.06, provided that there is a qualifying value content of not less than 40 per cent.
9607.11-9607.19	A change to subheading 9607.11 through 9607.19 from any other subheading; or  No required change in tariff classification to subheading 9607.11 through 9607.19, provided that there is a qualifying value content of not less than 40 per cent.

- 9607.20 A change to subheading 9607.20 from any other chapter; or
- No required change in tariff classification to subheading 9607.20, provided that there is a qualifying value content of not less than 40 per cent.
- 9608.10-9608.40 A change to subheading 9608.10 through 9608.40 from any other subheading; or
- No required change in tariff classification to subheading 9608.10 through 9608.40, provided that there is a qualifying value content of not less than 40 per cent.
- 9608.50 A change to subheading 9608.50 from any other subheading, except from subheading 9608.10 through 9608.40; or
- No required change in tariff classification to subheading 9608.50, provided that there is a qualifying value content of not less than 40 per cent.
- 9608.60-9612.20 A change to subheading 9608.60 through 9612.20 from any other heading; or
- No required change in tariff classification to subheading 9608.60 through 9612.20, provided that there is a qualifying value content of not less than 40 per cent.
- 9613.10-9613.80 A change to subheading 9613.10 through 9613.80 from any other subheading; or
- No required change in tariff classification to subheading 9613.10 through 9613.80, provided that there is a qualifying value content of not less than 40 per cent.
- 9613.90-9618.00 A change to subheading 9613.90 through 9618.00 from any other heading; or

No required change in tariff classification to subheading 9613.90 through 9618.00, provided that there is a qualifying value content of not less than 40 per cent.

Section XXI

Works of art, collectors' pieces and antiques (chapter 97)

Chapter 97

Works of art, collectors' pieces and antiques

97.01-97.06

A change to heading 97.01 through 97.06 from any other heading; or

No required change in tariff classification to heading 97.01 through 97.06, provided that there is a qualifying value content of not less than 40 per cent.