

## Examples of Applications of Chapter 3 ( Rules of Origin)

### 1. Local Value Content (LVC)

#### 1.1 Example of the calculation of LVC provided for in paragraph 1 of Article 27.

Company A produces refrigerators in Party A using non-originating materials and plans to export them to Party B under the Agreement.

Pursuant to paragraph 2 of Article 26, the requirements for qualification as an originating good for refrigerator (HS8418.10) is stipulated in the product specific rules (PSR); the applicable PSR is LVC 40% or CTSH.

Company A has to prove that the refrigerator satisfies either the CTC-based rule at the 6-digits level or the 40% LVC-based rule. If Company A chooses the 40% LVC-based rule in this case, Company A has to calculate the LVC in the way as illustrated below.

Company A's manufacturing costs of the refrigerator:

	Sources	Originating Status	Manufacturing costs (Value US\$)
<b>Parts a</b>	<b>Party A</b>	<b>originating</b>	<b>300</b>
<b>Parts b</b>	<b>Party A</b>	<b>originating</b>	<b>100</b>
Parts c	China	non-originating	100
Parts d	China	non-originating	100
Parts e	Unknown	non-originating	200
Other Costs	N/A	N/A	200
<b>F.O.B. Price</b>	—	—	<b>1,000</b>

The formula for calculating the LVC is:

$$\text{LVC} = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100\%$$

“FOB” is, except as provided for in paragraph 3 of Article 27 of the Agreement, the free-on-board value of a good, inclusive of the cost of transport from the producer to the port or site of final shipment abroad.

“LVC” is the LVC of a good, expressed as a percentage.

“VNM” is the value of non-originating materials used in the production of a good.

The calculation of LVC of the refrigerator in this example is:

$$\text{LVC} = \frac{\$1,000 - \$400 \text{ (Parts c, d and e)}}{\$1,000} \times 100 = 60\% \geq 40\%$$

The above result of the calculation shows that the refrigerator qualifies as an originating good of Party A under the Agreement.

## 1.2 Example of the use of the method provided for in paragraph 5 of Article 27 (“roll-up”)

Company A produces refrigerators in Party A using non-originating materials and plans to export them to Party B under the Agreement.

Pursuant to paragraph 2 of Article 26, the requirements for qualification as an originating good for refrigerator (HS8418.10) is stipulated in PSR; the applicable PSR is LVC 40% or CTSH.

Company A has to prove that the refrigerator satisfies either the CTC-based rule at 6-digits level or the 40% LVC based rule. Company A chooses the 40% LVC-based rule.

Company A purchased Parts b (electric motor) from Company X in Japan. To calculate the LVC of the refrigerator, Company A has to obtain from company X the information concerning the originating status of Parts b.

Manufacturing costs of Parts b (electric motor):

	Sources	Originating Status	Manufacturing costs (Value US\$)
<b>Sub-parts b1</b>	<b>Party A</b>	<b>originating</b>	<b>80</b>
Sub-parts b2	China	non-originating	40
Other Costs	N/A	N/A	20
<b>F.O.B. Price</b>	—	—	<b>140</b>

The requirements for qualification as an originating good for electric motor (HS8501.10) are stipulated in paragraph 1 of Article 26 of the Agreement as follows:

1. For the purposes of paragraph (b) of Article 24, a good shall qualify as an originating good of a Party if:

- (a) *the good has a local value content (hereinafter referred to as “LVC”), calculated using the formula set out in Article 27, of not less than forty (40) per cent, and the final process of production has been performed in the Party; or*
- (b) *all non-originating materials used in the production of the good have undergone in the Party a change in tariff classification (hereinafter referred to as “CTC”) at the 4-digit level (i.e. a change in tariff heading) of Harmonized System.*

Company X chooses the 40% LVC-based rule and calculates LVC of Parts b as follows:

$$\text{LVC} = \frac{\$140 - \$40 (\text{Sub - parts b2})}{\$140} \times 100 = 71\% \geq 40\%$$

The above result of the calculation shows that Parts b qualifies as an originating material of Party A under the Agreement.

Company A's manufacturing costs of the refrigerator:

Material/Parts	Sources	Originating Status	Manufacturing costs (Value US\$)
<b>Parts a</b>	<b>Party A</b>	<b>originating</b>	<b>180</b>
<b>Parts b</b>	<b>Party A</b>	<b>originating</b>	<b>140</b>
<b>Sub-Parts b1</b>	<b>Party A</b>	<b>originating</b>	<b>80</b>
Sub-Parts b2	China	non-originating	40
Other Costs	N/A	N/A	20
Parts c	China	non-originating	280
Parts d	China	non-originating	200
Parts e	India	non-originating	100
Other Costs	N/A	N/A	100
<b>F.O.B. Price</b>	<b>--</b>	<b>--</b>	<b>1,000</b>

The calculation of the LVC of the refrigerator in this example is;

$$\text{LVC} = \frac{\$1,000 - \$580 \text{ (Parts c, d and e)}}{\$1,000} \times 100 = 42\% \geq 40\%$$

The above result of the calculation shows that the refrigerator qualifies as an originating good of Party A under the Agreement.

If, hypothetically, there were not such a provision as paragraph 5 of Article 27, the refrigerator would not qualify as an originating good of Party A as the calculation below shows:

$$\text{LVC} = \frac{\$1,000 - (\$40 \text{ (Sub - Parts b2)} + \$580 \text{ (Parts c, d and e)})}{\$1,000} \times 100 = 38\% \leq 40\%$$

### 1.3 Example of the calculation of LVC when the exporter or the producer can not determine the origin of some parts.

Company A produces refrigerators in Party A using non-originating materials and plans to export them to Party B under the Agreement.

Pursuant to paragraph 2 of Article 26, the requirements for qualification as an originating good for refrigerator (HS8418.10) is stipulated in PSR; the applicable PSR is LVC 40% or CTSH.

Company A has to prove that the refrigerator satisfies either the CTC-based rule at 6-digits level or the 40% LVC-based rule. If Company A chooses the 40% LVC-based rule in this case, Company A may calculate the LVC in the way as illustrated below.

Company A's manufacturing costs of the refrigerator:

	Sources	Originating Status	Manufacturing costs (Value US\$)
<b>Parts a</b>	<b>Party A</b>	<b>originating</b>	<b>280</b>
<b>Parts b</b>	<b>Party A</b>	<b>originating</b>	<b>140</b>
Parts c	Unknown	Unknown	Unknown
Parts d	Unknown	Unknown	Unknown
Parts e	Unknown	unknown	Unknown
Other Costs	N/A	N/A	80
F.O.B. Price	--	--	1,000

The calculation of the LVC of the refrigerator in this example is;

$$\text{LVC} = \frac{\$1,000 - (\$1000 - \$420(\text{Parts a and b}))}{\$1,000} \times 100 = 42\% \geq 40\%$$

Without regard to the value of Parts c, Parts d, and Parts e (and Other Costs), the above result of the calculation shows that the refrigerator qualifies as an originating good of Party A under the Agreement.

## 2. Accumulation (Article 29)

### 2.1 Example of the calculation of LVC

Company A produces Plasma Display Panel (PDP) TVs (HS8528.72) in Party A and plans to export them to Party B under the Agreement. Parts b and c are imported from Party B and are used in the manufacturing process of the PDP TV.

The requirements for qualification as an originating good for the PDP TV (HS8528.72) are stipulated in paragraph 1 of Article 26 of the Agreement as follows:

1. For the purposes of paragraph (b) of Article 24, a good shall qualify as an originating good of a Party if:

- (a) *the good has a local value content (hereinafter referred to as “LVC”), calculated using the formula set out in Article 27, of not less than forty (40) per cent, and the final process of production has been performed in the Party; or*
- (b) *all non-originating materials used in the production of the good have undergone in the Party a change in tariff classification (hereinafter referred to as “CTC”) at the 4-digit level (i.e. a change in tariff heading) of Harmonized System.*

Company A has to prove that the PDP TV satisfies either the CTC-based rule at the 4-digits level or the 40% LVC-based rule. If Company A chooses the 40% LVC-based rule in this case, Company A has to calculate the LVC in the way as illustrated below.

Company A’s manufacturing costs of the PDP TV:

	Sources	Originating Status	Manufacturing costs (Value US\$)
<b>Parts a</b>	<b>Party A</b>	<b>Originating</b>	<b>600</b>
<b>Parts b</b>	<b>Party B</b>	considered as originating in Party A	<b>100</b>

	(considered as Party A)	<b>Originating in Party B</b>	
<b>Parts c</b>	<b>Party B</b> (considered as Party A)	considered as originating in Party A <b>Originating in Party B</b>	<b>400</b>
Parts d	India	non-originating	300
Parts e	S. Korea	non-originating	200
Parts f	China	non-originating	200
Other Costs	N/A	N/A	200
<b>F.O.B. Price</b>	--	--	<b>2,000</b>

Parts b and Parts c are considered as originating materials of Party A in accordance with Article 29.

The calculation of the LVC of the PDP TV in this example is;

$$RVC = \frac{\$2,000 - \$700 \text{ (Parts d, e and f)}}{\$2,000} \times 100 = 65\% \geq 40\%$$

The above result of the calculation shows that the PDP TV qualifies as an originating good of Party A under the Agreement.

### 3. De Minimis (Article 28)

#### 3.1 Example of the application of De Minimis for goods other than textile goods (subparagraph 1 (a))

Company A produces baby carriages (HS8715.00) in Party A and plans to export them to Party B under the Agreement.

The requirements for qualification as an originating good for baby carriages (HS8715.00) are stipulated in paragraph 1 of Article 26 under the Agreement as follows:

1. For the purposes of paragraph (b) of Article 24, a good shall qualify as an originating good of a Party if:

*(a) the good has a local value content (hereinafter referred to as “LVC”), calculated using the formula set out in Article 27, of not less than forty (40) per cent, and the final process of production has been performed in the Party; or*

*(b) all non-originating materials used in the production of the good have undergone in the Party a change in tariff classification (hereinafter referred to as “CTC”) at the 4-digit level (i.e. a change in tariff heading) of Harmonized System.*

Company A has to prove that the baby carriages satisfies either the CTC- based rule at 4-digits level or the 40% LVC-based rule. Company A chooses the CTC rule in this case.

In this case, a baby carriage (HS8715.00) is made from Indian aluminum bar (HS7604.10) and Chinese handle grip (HS8715.00). While aluminum bar undergoes a change in tariff classification at 4-digits level, since the handle grip does not undergo change in tariff classification from any other subheading, the baby carriage does not satisfy the CTC-based rule. Nevertheless, if the value of the handle grip does not exceed 10% of F.O.B. price of the baby carriage, the baby carriage is considered as an originating good of Party A in accordance with subparagraph 1 (a) of Article 28.

### 3.2 Example of the application of De Minimis for textile goods (subparagraph 1(c))

Company A produces silk yarn (HS5006.00) in Party A and plans to export them to Party B under the Agreement.

Pursuant to paragraph 2 of Article 26, the requirements for qualification as an originating good for silk yarn (HS5006.00) is stipulated in PSR; the applicable PSR is CTH except from heading 50.05,.i



The silk yarn (HS5006.00) is made from Indian raw silk (HS5002.00) and Chinese silk thread (HS5006.00). While raw silk undergoes a change in tariff classification at the level of heading, since the silk thread does not undergo change in tariff classification, silk yarn does not satisfy the CTC-based rule at the 4-digits level. Nevertheless, if the weight of the silk thread does not exceed 10% of that of the silk yarn, the silk yarn is considered as an originating good of Party A in accordance with subparagraph 1 (c) of Article 28.

#### **4. Unassembled or Disassembled Goods (Rule 2 (a) of General Rules for the interpretation of the HS<sup>1</sup>)**

Company A produces a gas turbine (HS8411.82), which qualifies as an originating good of Party A, and plans to export it to Party B under the Agreement. Since the gas turbine is an extremely large machine, Company A exports it in a disassembled form (a group of lots) for the reason of transportation. In this case, the Customs Authority of Party B classifies the group of lots as a disassembled good (“the article complete, presented disassembled”)- i.e., a disassembled gas turbine by virtue of Rule 2(a) of the General Rules for the Interpretation of the Harmonized System. The disassembled gas turbine does not lose the originating status and remains classified as a gas turbine (HS8411.82).

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<sup>1</sup> Rule 2(a) of General Rule for the Interpretation of the HS

2.(a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

## **Examples of Required Documents when using a material of a non-Party of the ASEAN**

1. With respect to each good of Chapter 50 through 63 of the Harmonized System, in the case where a material of the other Party or a non-Party which is a member country of the ASEAN is used in the production of the good, an example of document to prove that the material is transported directly from the other Party or that non-Party is a copy of bills of lading or airway bills for transportation from the other Party or that non-Party to the exporting Party of the good.

2. With respect to each good of Chapter 50 through 63 of the Harmonized System, in the case where a material of the other Party or a non-Party which is a member country of the ASEAN is used in the production of the good and the material is transported through other non-Parties to the exporting Party of the good, the following are examples of document to prove that the material does not undergo operations other than unloading, reloading or any other operations to preserve it in good condition in those other non-Parties:

- a copy of through bills of lading or airway bills for transportation from that non-Party to the exporting Party of the good; and
- a format or handwritten declaration issued by the customs authorities of those other non-Parties for the material being transshipped or temporarily stored.

Explanations for Section XI of Product Specific Rules  
of Annex 2 of the Agreement  
(Processes necessary to obtain originating status for Textile and Textile Goods  
(Chapter 50- 63))

**A. Yarn**

HS Code	Necessary processes to obtain originating status in a Party	
	Carding/Combing process	Spinning process
50.04-50.06 51.06-51.10	( N / A )	Required
52.04-52.07	Required*	Required
53.06-53.08 54.01-54.06	( N / A )	Required
55.08-55.11	Required*	Required

\* "Carding/Combing" process is required to be conducted entirely in either Party or a non-Party which is a Member State of the ASEAN.

**B. Woven Fabrics**

HS Code	Necessary processes to obtain originating status in a Party			
	Spinning process	Dyeing/Printing process to yarn****	Weaving process	Dyeing/Printing process to fabrics****
50.07 51.11-51.13	Required*		Required	
52.08-52.12 53.09-53.11		Required**	Required	
54.07-54.08 55.12-55.16			Required***	Required

\* "Spinning" process is required to be conducted entirely in either Party or a non-Party which is a Member State of the ASEAN..

\*\* "Dyeing/Printing process to yarn" is required to be conducted entirely in either Party or a non-Party which is a Member State of the ASEAN.

\*\*\* "Weaving" process is required to be conducted entirely in either Party or a non-Party which is a Member State of the ASEAN.

\*\*\*\* "Dyeing/Printing" process should be accompanied by two or more of the operations which are described in the note 1.

to section XI of Product Specific Rules of Annex 2 of the Agreement.

### **C. Textile Articles for Industrial Use, etc. (HS56 - 59)**

HS Code	Necessary processes to obtain originating status in a Party	
	Spinning process	Knitting/Crocheting/Weaving/Making up process
56.01-56.03	( N / A )**	Required
56.04-56.09	Required*	Required
57.01-57.02	Required*	Required
57.03-57.05	( N / A )**	Required
58.01-58.11	Required*	Required
59.01	( N / A )	Required
59.02-59.11	Required*	Required

\* "Spinning" process is required to be conducted entirely in either Party or a non-Party which is a Member State of the ASEAN..

\*\* As for the good of HS56.01-56.03 and 57.03-57.05, "spinning" process is not required, because the process is not actually conducted in the practice of its production process.

### **D. Knitted or Crocheted Fabrics (HS60)**

HS Code	Necessary processes to obtain originating status in a Party			
	Spinning process	Dyeing/Printing process to yarn****	Knitting/Crocheting process	Dyeing/Printing process to fabrics****
60.01-60.06	Required*		Required	
		Required**	Required	
			Required***	Required

\* "Spinning" process is required to be conducted entirely in either Party or a non-Party which is a Member State of the ASEAN..

\*\* "Dyeing/Printing process to yarn" is required to be conducted entirely in either Party or a non-Party which is a Member State of the ASEAN..

\*\*\* "Knitting/Crocheting" process is required to be conducted entirely in either Party or a non-Party which is a Member State of the ASEAN..

\*\*\*\* "Dyeing/Printing" process should be accompanied by two or more of the operations which are described in the note 1. to section XI of Product Specific Rules of Annex 2 of the Agreement.

**E. Apparels, Clothing Accessories, and Other Textile Articles (HS61, 62, 63.01 – 63.08)**

HS Code	Necessary processes to obtain originating status in a Party	
	Knitting/Crocheting/ Weaving process	Making up process
61.01-61.17 62.01-62.17 63.01-63.08	Required*	Required

\* "Knitting/Crocheting/ Weaving" process is required to be conducted entirely in either Party or a non-Party which is a Member State of the ASEAN.

**F. Worn Clothing, Worn Textile Articles and Rags (HS63.09 – 63.10)**

HS Code	Necessary processes to obtain originating status in a Party	
	Wholly obtained process*	
63.09-63.10	Required*	

\*It is required pursuant to paragraph (i) or (k) of Article 25 of the Agreement that those worn articles or rags are:

(i) articles collected in the Party which can no longer perform their original purpose or be restored or repaired, and are fit only for disposal, for the recovery of parts or raw materials, or for recycling purposes;

(k) scrap and waste derived from manufacturing or processing operations, including mining, agriculture, construction, refining, incineration and sewage treatment operations, or from consumption, in the Party, and fit only for disposal or for the recovery of raw materials;

## Description of Operations for Dyeing or Printing Process

The descriptions of each operation listed in the note1 to Section XI (chapter 50-63) of Annex 2, is based on the Japanese Industrial Standard established by the Ministry of Economy, Trade and Industry.

No.	Operation	Description
(1)	antibacterial finish	The finishing by which the multiplication of bacteria on fibre is restrained and the deodorizing effect is given.
(2)	antimelt finish	The finishing carried out for the addition of the property in which woven and knitted fabric is prevented from melting by heat. It is carried out for preventing the phenomenon in which a hole is made in synthetic fibre product by the fire of cigarette and the friction heat at the time of sliding.
(3)	antimosquito finish	The finishing by which human body is prevented from approaching of mosquitoes by sticking of the mosquito inhibiting agent to woven and knitted fabric.
(4)	anti-pilling finish	The finishing carried out for the purpose of preventing from the producing of pill caused by the friction on the surface of woven and knitted fabric. There are the fixation of fibre by resin treatment, gas singeing, the removal of long fluff by shearing, the degradation of fluff by chemical treatment, etc.
(5)	antistatic finish	The finishing carried out for the purpose of decreasing the static electricity generating on fibre. The hygroscopic agent such as higher alcohol, surface active agent and the antistatic agent such as quaternary ammonium salt, polymer having oxyethylene radical, etc. are used.
(6)	artificial creasing	The finishing by which the durable creases are added to cloth. In synthetic fibre, its thermoplastic property is utilized, and in cellulose sorios of fibre, the cross-linkage reaction by resin finishing agent is utilized.
(7)	bleaching	The treatment which is carried out for decomposing and removing the pigment and coloured impurities contained in fibre by the action of oxidization or reduction and whitening the fibre.
(8)	brushing	The treatment in which the fluff and dust adhering on the surface of fabric are wiped down and the lie of fibre is arranged by using brush-roller, etc.
(9)	buff finish	The raising processing carried out by using the emery paper wound on roll. It is used in various fields such as synthetic fibre woven and knitted fabric, cotton fabric, etc.
(10)	burn-out finish	The finishing in which only one side of fibre is dissolved to remove by utilizing the difference of chemical resistance of the fibre constituting blended yarn fabric and union cloth and the water marked pattern appears.
(11)	calendering	The finishing by which fabric is passed through between various rotating rolls, the surface is smoothened by pressurizing and luster and various feelings are given.
(12)	compressive shrinkage	The finishing in which the density is raised by carrying out of steam pressing mainly cotton fabric, etc. as over-feeding and the shrink resistance is given to it.
(13)	crease resistant finish	The finishing by which wrinkle is made to be difficult to generate on woven and knitted fabric by resin finish, etc.
(14)	decatizing	The finish in which the stability, luster and feeling of cloth are improved by winding up of cloth or wrapping cloth on a porous cylinder and carrying out the heating by steam and cooling by air. The full decatizing (autoclave decatizing machine), semidecatizing (ordinary pressure decatizing machine), continuous decatizing machine, etc. are used. It is the process at about final stage for the finishing of wool fabric.
(15)	deodorant finish	The finishing showing the effect in which uncomfortable odour is reduced by touching of odour component to fibre. The uncomfortable odour means perspiration odour, ageing odour, excretion odour, cigarette odour, trash odour.
(16)	easy-care finish	The finishing carried out for the purpose of being capable of wearing without ironing after washing and drying cotton and its blended yarn fabric.
(17)	embossing	The processing in which fabric, etc. are passed through between an uneven metallic roller heated and an elastic roller, and the uneven patterns are added.
(18)	emerising	The raising processing carried out by using the emery paper wound on roll. It is used in various fields such as synthetic fibre woven and knitted fabric, cotton fabric, etc.
(19)	flame resistant finish	The finishing carried out for the purpose of making fibre to be difficult to ignite and fire-spread. It is applied to working wear, curtain, upholstery fabrics, aged person nursing clothes, bed clothes, etc. which are in danger of catching fire.
(20)	flock finish	The finishing in which fine and short fibres are planted on the surface of cloth, plastic products, etc. in fluff-shaped by using static electricity and adhesive.
(21)	foam printing	The printing in which the printed part is bulged. The printed part is bulged by printing the microcapsule particle enclosing foaming agent with binder together and heat-treating
(22)	liquid ammonia process	The modification finishing of cotton carried out by using liquid ammonia. The effect of much similar to mercerization is obtained, however the improvement of luster and dyeing property is smaller as compared with mercerization. On the other hand, the strength, shrink resistance property (dimensional stability), crease resistance property, setting property, etc. are greatly improved.

No.	Operation	Description
(23)	mercerisation	The finishing which is carried out for giving the improvement of dyeingness, increase of wet strength, silk-like luster, etc. by carrying out the tensional treatment of cotton yarn or cotton woven and knitted fabric in concentrated aqueous solution of sodium hydroxide.
(24)	microbial control finish	The finishing carried out restraining of multiplication of bacteria on fibre. In general use, golden staph, pneumobacillus coliform bacilli, pseudomonas aeruginosa, etc. are made to be the object.
(25)	milling	The felting treatment by which wool fabric is wetted with the solution containing alkali, soap, etc., and struck and rubbed mechanically for making the objective feeling.
(26)	moare finish	One of calendering finish by which woodgrain glossy pattern is given on fabric. The finishing in which the difference is produced in reflection of light between the part of warp pressured and the part without being pressured and woodgrain patterns are made.
(27)	moisture permeable waterproofing	The finishing carried out so as to adding the water resistance property as well as the permeability of water vapour to woven and knitted fabric. It is utilized for sports wear.
(28)	oil-repellent finish	The finishing carried out so as to add the oil-repellent property to textile goods.
(29)	organdie finish	The finishing for obtaining thin, transparent, rigid feeling. In the case of cotton, concentrated sulfuric acid, etc. is reacted at ordinary temperature.
(30)	peeling treatment	The processing for the improvement of texture of woven fabric or sewing products by reducing fibre. There are the alkali peeling treatment for polyester textile and the enzyme peeling treatment for cellulose textile, etc.
(31)	perfumed finish	The finishing carried out for addition of perfume to fibre. There are the method in which perfuming material is enclosed in microcapsule and added to textile product, etc.
(32)	relaxation	The treatment for revealing texturization and crepe in woven and knitted fabric by the heat energy such as dry heat, wet heat, hot water, etc. and the effect of physical rubbing.
(33)	ripple finish	The finishing in which cotton fabric is printed with the paste containing high concentration of sodium hydroxide and three dimensional patterns are made appear by shrinking the part, and after resist style paste is printed, the print part is embossed by applying the concentrated solution of sodium hydroxide and the ripple-like seersucker or crepe like emboss appears.
(34)	schreiner finish	The finish in which woven fabric is passed through the schreiner calender equipped with metallic rolls indented with countless and parallel fine lines, the weave is smoothened and the silky luster is given.
(35)	shearing	The operation by which, after the fluff or the surface of woven and knitted fabric is arranged with brush, it is made run on a edge and cut to arrange in a definite length by using a rotary cutter.
(36)	shrink resistant finish	The finishing by which woven and knitted fabric is not made shrink by washing, hot water treatment.
(37)	soil guard finish	The finishing by which dirt is made difficult to adhere to fibre mainly by using the fluorine series of resin.
(38)	soil release finish	The finishing by which hydrophilic compound is added to hydrophobic synthetic fibre and the dirt is facilitated to remove by washing.
(39)	stretch finish	The finishing in which, after the yarn constituting fabric is bent, then fixed and the stretch property mainly in traverse direction is added.
(40)	tick-proofing	The finishing by which tick is made so as not to approach the human body by sticking the tick inhibiting agent to woven and knitted fabric or by reducing the air permeability of fabric.
(41)	UV cut finish	The finishing carried out for protecting skin by shielding UV so that woven and knitted fabric is impregnated with or stuck to UV absorber.
(42)	wash and wear finish	The finishing carried out for the purpose of being capable of wearing without ironing after washing and drying cotton and its blended yarn fabric.
(43)	water absorbent finish	The finishing in which the hydrophobic surface of synthetic fibre is made hydrophilic and the water absorbing property is raised.
(44)	waterproofing	The finishing by which water is made difficult to pass through woven and knitted fabric.
(45)	water-repellent finish	The finishing carried out so as to add the water-repellent property to fibre.
(46)	wet decatizing	The wet type set in the scouring process of wool fabric. It is also called smoothing with stream or crabbing.
(47)	windbreak finish	The finishing in which wind is made difficult to pass by reducing air permeability by improving the weave of woven and knitted fabric and finishing of resin.
(48)	wire raising	The raising carried out so as to scratch the surface of woven and knitted fabric by using the roll wound with card clothing (wire raising machine).