(*Regulation 1(4) and Column 3 to Schedule 1 in the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020)*

**Origin Reference Document implementing the Agreement on Trade Continuity between the United Kingdom of Great Britain and Northern Ireland and Canada, signed on 9th December 2020 (“the Canada Origin Reference Document”)**

**Version 1.3 dated 5th December 2023**

**Overview:**

1. This document is the relevant origin reference document referred to in column 3 of the table in Schedule 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (“the Regulations”) for the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, signed on 9th December 2020 (“the United Kingdom-Canada Agreement”).
2. Section A of this document defines terms used.
3. Section B of this document lists the conditions which goods must meet in order to qualify as originating goods for the purposes of the United Kingdom-Canada Agreement, in accordance with regulation 6 of the Regulations.
4. Section C of this document sets out the requirements and conditions for proving that goods qualify as originating goods, in accordance with regulation 14 of the Regulations.
5. In this document, unless otherwise specified, words and expressions have the meaning given in the Regulations.
6. This document takes effect on 1 January 2024.

**Section A**

**GENERAL PROVISIONS**

*Article 1*

**Definitions**

For the purposes of this Origin Reference Document:

1. "aquaculture"means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, or protection from predators;
2. "classified"means the classification of a product under a particular heading or subheading of HS 2012;
3. "customs authority" means any governmental authority that is responsible under the law of a Party for the administration and application of customs laws;
4. "customs value**"** means the value as determined in accordance with the Customs Valuation Agreement;
5. "determination of origin" means a determination as to whether a product qualifies as an originating product in accordance with this Origin Reference Document;
6. "exporter"means an exporter located in the territory of a Party;
7. "HS 2012" means the means the Nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System, amended as at January 2012;
8. "identical originating products" means products that are the same in all respects, including physical characteristics, quality, and reputation, irrespective of minor differences in appearance that are not relevant to a determination of origin of those products under this Origin Reference Document;
9. "importer" means an importer located in the territory of a Party;
10. "material" means any ingredient, component, part, or product that is used in the production of another product;
11. "net weight of non-originating material" means the weight of the material as it is used in the production of the product, not including the weight of the material's packaging;
12. "net weight of the product" means the weight of a product not including the weight of packaging. In addition, if the production includes a heating or drying operation, the net weight of the product may be the net weight of all materials used in its production, excluding water of heading 22.01 added during production of the product;
13. "Parties" means the parties to the United Kingdom-Canada Agreement, each a "Party";
14. "producer" means a person who engages in any kind of working or processing including such operations as growing, mining, raising, harvesting, fishing, trapping, hunting, manufacturing, assembling, or disassembling a product;
15. "product" means the result of production, even if it is intended for use as a material in the production of another product;
16. "production" means any kind of working or processing, including such operations as growing, mining, raising, harvesting, fishing, trapping, hunting, manufacturing, assembling, or disassembling a product;
17. "transaction value or ex-works price of the product" means the price paid or payable to the producer of the product at the place where the last production was carried out, and must include the value of all materials. If there is no price paid or payable or if it does not include the value of all materials, the transaction value or ex-works price of the product:

(i) must include the value of all materials and the cost of production employed in producing the product, calculated in accordance with generally accepted accounting principles; and

(ii) may include amounts for general expenses and profit to the producer that can be reasonably allocated to the product.

Any internal taxes which are, or may be, repaid when the product obtained is exported are excluded. If the transaction value or ex-works price of the product includes costs incurred subsequent to the product leaving the place of production, such as transportation, loading, unloading, handling, or insurance, those costs are to be excluded;

1. "Tariff of the United Kingdom" means the document referred to in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020;
2. "the United Kingdom-Canada Agreement" means the Agreement on Trade Continuity concluded between the United Kingdom of Great Britain and Northern Ireland and Canada on 9 December 2020, and where appropriate, the Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and Canada signed on 22 December 2020, both referred to in Schedule 1, Column 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020; and
3. "value of non-originating materials" means the customs value of the material at the time of its importation into a Party, as determined in accordance with the Customs Valuation Agreement. The value of the non-originating material must include any costs incurred in transporting the material to the place of importation, such as transportation, loading, unloading, handling, or insurance. If the customs value is not known or cannot be ascertained, the value of non-originating materials will be the first ascertainable price paid for the materials in the UK or in Canada.

**Section B**

**RULES OF ORIGIN**

*Article 2*

**General Requirements**

1. For the purposes of the United Kingdom-Canada Agreement, a product is originating in the Party where the last production took place if, in the territory of a Party or in the territory of both of the Parties in accordance with Article 3, the product:
2. has been wholly obtained within the meaning of Article 4;
3. has been produced exclusively from originating materials; or
4. has undergone sufficient production within the meaning of Article 5.
5. Except as provided for in paragraphs 12 and 13 of Article 3, the conditions set out in this Origin Reference Document relating to the acquisition of originating status must be fulfilled without interruption in the territory of one or both of the Parties.

*Article 3*

**Cumulation of Origin**

1. A product that originates in a Party is considered originating in the other Party when used as a material in the production of a product in that other Party.
2. An exporter may take into account production carried out on a non-originating material in the other Party for the purposes of determining the originating status of a product.

2A. For the purposes of paragraph 1, a material produced in the EU that would have satisfied the rules of origin had the territory of the EU[[1]](#footnote-2) been part of the free trade area established by United Kingdom-Canada Agreement shall be deemed as originating when used in the production of a product in a Party.

2B. For the purposes of determining the originating status of a product, an exporter may take into account production carried out on a non-originating material in the territory of the EU.

2C. Paragraphs 2A and 2B will cease to apply three years after the date of entry into force of the United Kingdom-Canada Agreement. Not more than 30 months after the entry into force of the United Kingdom-Canada Agreement the Parties shall discuss and decide whether the period should be extended. If they agree, the application of paragraphs 2A and 2B may be extended by decision of the Canada UK Joint Committee.

1. Paragraphs 1 through 2B do not apply if the production carried out on a product does not go beyond the operations referred to in Article 7 and the object of this production, as demonstrated on the basis of a preponderance of evidence, is to circumvent financial or fiscal legislation of the Parties.
2. If an exporter has completed an origin declaration for a product referred to in paragraphs 2 or 2B, the exporter must possess a completed and signed supplier's statement from the supplier of the non-originating materials used in the production of the product.
3. A supplier's statement may be the statement set out in Annex 3 or an equivalent document that contains the same information describing the non-originating materials concerned in sufficient detail for their identification.
4. If a supplier's statement referred to in paragraph 4 is in electronic format, it does not need to be signed, provided that the supplier is identified to the satisfaction of the customs authorities in the Party where the supplier's statement was completed.
5. A supplier's statement applies to a single invoice or multiple invoices for the same material that is supplied within a period that does not exceed 12 months from the date set out in the supplier's statement.
6. Subject to paragraph 9, if, as permitted by the WTO Agreement, each Party has a free trade agreement with the same third country, a material of that third country may be taken into consideration by the exporter when determining whether a product is originating under the United Kingdom-Canada Agreement.
7. Each Party shall apply paragraph 8 only if equivalent provisions are in force between each Party and the third country and upon agreement by the Parties on the applicable conditions.
8. Notwithstanding paragraph 9, if each Party has a free trade agreement with the United States, and upon agreement by both Parties on the applicable conditions, each Party shall apply paragraph 8 when determining whether a product of Chapter 2 or 11, heading 16.01 through 16.03, Chapter 19, heading 20.02 or 20.03, or subheading 3505.10 is originating under the United Kingdom-Canada Agreement.

*Article 4*

**Wholly Obtained Products**

1. The following products shall be considered as wholly obtained in a Party:
2. mineral products and other non-living natural resources extracted or taken from there;
3. vegetables, plants, and plant products harvested or gathered there;
4. live animals born and raised there;
5. products obtained from live animals there;
6. products from slaughtered animals born and raised there;
7. products obtained by hunting, trapping, or fishing conducted there, but not beyond the outer limits of the Party's territorial sea;
8. products of aquaculture raised there;
9. fish, shellfish, and other marine life taken beyond the outer limits of any territorial sea by a vessel or taken within the limits of the territorial sea of a Member State of the European Union by a vessel fulfilling the conditions of paragraph 2 with respect to the UK;
10. products made aboard factory ships exclusively from products referred to in subparagraph (h);
11. mineral products and other non-living natural resources, taken or extracted from the seabed, subsoil, or ocean floor of:
    1. the exclusive economic zone of Canada or the UK, as determined by domestic law and consistent with Part V of the *United Nations Convention on the Law of the Sea*, done at Montego Bay on 10 December 1982 (‘UNCLOS’);
    2. the continental shelf of Canada or the UK, as determined by domestic law and consistent with Part VI of UNCLOS; or
    3. the Area as defined in Article 1(1) of UNCLOS,

by a Party or a person of a Party, provided that that Party or person of a Party has rights to exploit such seabed, subsoil, or ocean floor;

1. raw materials recovered from used products collected there, provided that these products are fit only for such recovery;
2. components recovered from used products collected there, provided that these products are fit only for such recovery, when the component is:
   1. incorporated into another product; or
   2. further produced resulting in a product with a performance and life expectancy equivalent or similar to those of a new product of the same type;
3. products, at any stage of production, produced there exclusively from products specified in subparagraphs (a) through (j).
4. For the purpose of subparagraphs 1(h) and (i), the following conditions apply to the vessel or factory ship:
5. the vessel or factory ship must be:
   1. registered in the UK or in Canada; or
   2. listed in Canada, if such vessel:
      1. immediately prior to its listing in Canada, is entitled to fly the flag of the UK or a Member State of the European Union and must sail under that flag; and
      2. fulfills the conditions of sub-subparagraphs 2(b)(i) or 2(b)(ii);
   3. entitled to fly the flag of the UK or a Member State of the European Union, or of Canada and must sail under that flag; and
6. with respect to the UK or a Member State of the European Union, the vessel or factory ship must be:
   1. at least 50 per cent owned by nationals of the UK or a Member State of the European Union; or
   2. owned by companies that have their head office and their main place of business in the UK or a Member State of the European Union, and that are at least 50 per cent owned by the UK or a Member State of the European Union, public entities or nationals of the UK or a Member State of the European Union; or
7. with respect to Canada, the vessel or factory ship must take the fish, shellfish, or other marine life under the authority of a Canadian fishing licence. Canadian fishing licences include Canadian commercial fishing licences and Canadian aboriginal fishing licences issued to aboriginal organisations. The holder of the Canadian fishing licence must be:
   1. a Canadian national;
   2. an enterprise that is no more than 49 per cent foreign owned and has a commercial presence in Canada;
   3. a fishing vessel owned by a person referred to in sub-subparagraph (i) or (ii) that is registered in Canada, entitled to fly the flag of Canada and must sail under that flag; or
   4. an aboriginal organisation located in the territory of Canada. A person fishing under the authority of a Canadian aboriginal fishing licence must be a Canadian national.

*Article 5*

**Sufficient Production**

1. For the purpose of Article 2, products that are not wholly obtained are considered to have undergone sufficient production when the conditions set out in Annex 5 are fulfilled.
2. If a non-originating material undergoes sufficient production, the resulting product shall be considered as originating and no account shall be taken of the non-originating material contained therein when that product is used in the subsequent production of another product.

*Article 6*

**Tolerance**

1. Notwithstanding Article 5.1, and except as provided in paragraph 3, if the non-originating materials used in the production of a product do not fulfil the conditions set out in Annex 5, the product shall be considered an originating product provided that:
2. the total value of those non-originating materials does not exceed 10 per cent of the transaction value or ex-works price of the product;
3. any of the percentages given in Annex 5 for the maximum value or weight of non-originating materials are not exceeded through the application of this paragraph; and
4. the product satisfies all other applicable requirements of this Origin Reference Document.
5. Paragraph 1 does not apply to products wholly obtained in a Party within the meaning of Article 4. If the rule of origin specified in Annex 5 requires that the materials used in the production of a product be wholly obtained, the tolerance provided for in paragraph 1 applies to the sum of these materials.
6. Tolerance for textile and apparel products of Chapter 50 through 63 of HS 2012 shall be determined in accordance with Annex 1.
7. Paragraphs 1 through 3 are subject to Article 8(c).

*Article 7*

**Insufficient Production**

1. Without prejudice to paragraph 2, the following operations are insufficient to confer origin on a product, whether or not the requirements of Articles 5 or 6 are satisfied:
2. operations exclusively intended to preserve products in good condition during storage and transport[[2]](#footnote-3);
3. breaking-up or assembly of packages;
4. washing, cleaning, or operations to remove dust, oxide, oil, paint, or other coverings from a product;
5. ironing or pressing of textiles or textile articles of Chapter 50 through 63 of HS 2012;
6. simple painting or polishing operations;
7. husking, partial or total bleaching, polishing, or glazing of cereals or rice of Chapter 10 that does not result in a change of chapter;
8. operations to colour or flavour sugar of heading 17.01 or 17.02; operations to form sugar lumps of heading 17.01; partial or total grinding of crystal sugar of heading 17.01;
9. peeling, stoning, or shelling of vegetables of Chapter 7, fruits of Chapter 8, nuts of heading 08.01 or 08.02 or groundnuts of heading 12.02, if these vegetables, fruits, nuts, or groundnuts remain classified within the same chapter;
10. sharpening, simple grinding, or simple cutting;
11. simple sifting, screening, sorting, classifying, grading, or matching;
12. simple packaging operations, such as placing in bottles, cans, flasks, bags, cases, boxes, or fixing on cards or boards;
13. affixing or printing marks, labels, logos, and other like distinguishing signs on the products or their packaging;
14. mixing of sugar of heading 17.01 or 17.02 with any material;
15. simple mixing of materials, whether or not of different kinds; simple mixing does not include an operation that causes a chemical reaction as defined in the notes to Chapter 28 or 29 of Annex 5;
16. simple assembly of parts of articles to constitute a complete article of Chapter 61, 62, or 82 through 97 of HS 2012 or disassembly of complete articles of Chapter 61, 62, or 82 through 97 into parts;
17. a combination of two or more operations specified in subparagraphs (a) to (o); and
18. slaughter of animals.
19. In accordance with Article 3, all production carried out in the UK, in the European Union and in Canada on a product is considered when determining whether the production undertaken on that product is insufficient within the meaning of paragraph 1.
20. For the purpose of paragraph 1, an operation shall be considered simple when neither special skills, nor machines, apparatus, or tools especially produced or installed for those operations are required for their performance or when those skills, machines, apparatus, or tools do not contribute to the product's essential characteristics or properties.

*Article 8*

**Unit of Classification**

For the purpose of this Origin Reference Document:

1. the tariff classification of a particular product or material shall be determined according to HS 2012;
2. when a product composed of a group or assembly of articles or components is classified pursuant to the terms of HS 2012 under a single heading or subheading, the whole shall constitute the particular product; and
3. when a shipment consists of a number of identical products classified under the same heading or subheading of HS 2012, each product shall be considered separately.

*Article 9*

**Packaging and Packing Materials and Containers**

1. If, under paragraph 5 of Part Two, Section 1, of the Tariff of the United Kingdom, packaging is included with the product for classification purposes, it is considered in determining whether all the non-originating materials used in the production of the product satisfy the requirements set out in Annex 5.
2. Packing materials and containers in which a product is packed for shipment shall be disregarded in determining the origin of that product.

*Article 10*

**Accounting Segregation of Fungible Materials or Products**

* 1. If originating and non-originating fungible materials are used in the production of a product, the determination of the origin of the fungible materials does not need to be made through physical separation and identification of any specific fungible material, but may be determined on the basis of an inventory management system; or
  2. if originating and non-originating fungible products of Chapter 10, 15, 27, 28, 29, heading 32.01 through 32.07, or heading 39.01 through 39.14 of HS 2012 are physically combined or mixed in inventory in a Party before exportation to the other Party, the determination of the origin of the fungible products does not need to be made through physical separation and identification of any specific fungible product, but may be determined on the basis of an inventory management system.

1. The inventory management system must:
   1. ensure that, at any time, no more products receive originating status than would have been the case if the fungible materials or fungible products had been physically segregated;
   2. specify the quantity of originating and non-originating materials or products, including the dates on which those materials or products were placed in inventory and, if required by the applicable rule of origin, the value of those materials or products;
   3. specify the quantity of products produced using fungible materials, or the quantity of fungible products, that are supplied to customers who require evidence of origin in a Party for the purpose of obtaining preferential treatment under the United Kingdom-Canada Agreement, as well as to customers who do not require such evidence; and
   4. indicate whether an inventory of originating products was available in sufficient quantity to support the declaration of originating status.
2. A Party may require that an exporter or producer within its territory that is seeking to use an inventory management system pursuant to this Article obtain prior authorisation from that Party in order to use that system. The Party may withdraw authorisation to use an inventory management system if the exporter or producer makes improper use of it.
3. For the purpose of paragraph 1, ‘fungible materials’ or ‘fungible products’ means materials or products that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.

*Article 11*

**Accessories, Spare Parts and Tools**

Accessories, spare parts, and tools delivered with a product that form part of its standard accessories, spare parts, or tools, that are not invoiced separately from the product and which quantities and value are customary for the product, shall be:

1. taken into account in calculating the value of the relevant non-originating materials when the rule of origin of Annex 5 applicable to the product contains a percentage for the maximum value of non-originating materials; and
2. disregarded in determining whether all the non-originating materials used in the production of the product undergo the applicable change in tariff classification or other requirements set out in Annex 5.

*Article 12*

**Sets**

1. Except as provided in Annex 5, a set, as referred to in paragraph 3 of Part Two, Section 1, of the Tariff of the United Kingdom, is originating provided that:
2. all of the set's component products are originating; or
3. when the set contains a non-originating component product, at least one of the component products or all of the packaging material and containers for the set is originating; and
4. the value of the non-originating component products of Chapter 1 through 24 of HS 2012 does not exceed 15 per cent of the transaction value or ex-works price of the set;
5. the value of the non-originating component products of Chapter 25 through 97 of HS 2012 does not exceed 25 per cent of the transaction value or ex-works price of the set; and
6. the value of all of the set's non-originating component products does not exceed 25 per cent of the transaction value or ex-works price of the set.
7. The value of non-originating component products is calculated in the same manner as the value of non-originating materials.
8. The transaction value or ex-works price of the set shall be calculated in the same manner as the transaction value or ex-works price of the product.

*Article 13*

**General Requirements**

For the purpose of determining whether a product is originating, it is not necessary to determine the origin of the following which might be used in its production:

1. energy and fuel;
2. plant and equipment;
3. machines and tools; or
4. materials which do not enter and which are not intended to enter into the final composition of the product.

*Article 14*

**Transport Through a Third Country**

1. A product that has undergone production that satisfies the requirements of Article 2 shall be considered originating only if, subsequent to that production, the product:
2. does not undergo further production or any other operation outside the territories of the Parties, other than unloading, reloading, or any other operation necessary to preserve it in good condition or to transport the product to the territory of a Party; and
3. remains under customs control while outside the territories of the Parties.
4. The storage of products and shipments or the splitting of shipments may take place where carried out under the responsibility of the exporter or of a subsequent holder of the products and the products remain under customs control in the country or countries of transit.

*Article 15*

**Returned Originating Products**

If an originating product exported from a Party to a third country returns, it shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that the returning product:

1. is the same as that exported; and
2. has not undergone any operation beyond that necessary to preserve it in good condition.

*Article 16*

**Sugar**

1. If a rule of origin requires that the net weight of non-originating sugar used in production not exceed a specified threshold, the product satisfies this condition if the total net weight of all mono-saccharides and di-saccharides contained in the product, or in the materials used in production, does not exceed this threshold.
2. The product also satisfies the condition in paragraph 1 if the threshold is not exceeded by the net weight of non-originating sugar classified in heading 17.01 or subheading 1702.30 through 1702.60 or 1702.90 other than malto- dextrin, chemically pure maltose, or ‘colouring’ caramel, as described in the explanatory notes to heading 17.02, when used as such in the production of:
3. the product; and
4. the non-originating sugar-containing materials classified in subheading 1302.20, 1704.90, 1806.10, 1806.20, 1901.90, 2101.12, 2101.20, 2106.90, and 3302.10 that are used as such in the production of the product. Alterna­ tively, the net weight of all mono-saccharides and di-saccharides contained in any of these sugar-containing materials may also be used. If the net weight of the non-originating sugar used in the production of these sugar containing materials or the net weight of mono-saccharides and di-saccharides contained in these sugar-containing materials is not known, the total net weight of these materials used as such in production must apply.
5. The net weight of any non-originating sugar as referred to in paragraph 2 may be calculated on a dry weight basis.
6. For the purpose of the rules of origin for heading 17.04 and 18.06, the value of non-originating sugar refers to the value of the non-originating material referred to in paragraph 2 that is used in production of the product.

*Article 17*

**Net Cost**

1. For the purpose of this Article, the following definitions apply, in addition to those set out in Article 1:

**motor vehicle** means a product of subheading 8703.21 through 8703.90;

**net cost** means total cost minus sales promotion, marketing and after-sales service costs, royalty, shipping and packing costs, and non-allowable interest cost that are included in the total cost;

**non-allowable interest cost** means interest costs incurred by a producer that exceed 700 basis points above the applicable national government interest rate identified for comparable maturities;

**royalty** means payments of any kind, including payments under technical assistance or similar agreements, made as consideration for the use or right to use any copyright, literary, artistic, or scientific work, patent, trademark, design, model, plan, secret formula or process, excluding those payments under technical assistance or similar agreements that can be related to specific services such as:

1. personnel training, without regard to where it is performed; and
2. if performed in the territory of one or both of the Parties, engineering, tooling, die-setting, software design and similar computer services, or other services;

**sales promotion, marketing, and after-sales service costs** means the following costs related to sales promotion, marketing, and after-sales service:

1. sales and marketing promotion; media advertising; advertising and market research; promotional and demonstration materials; exhibits; sales conferences, trade shows and conventions; banners; marketing displays; free samples; sales, marketing and after-sales service literature (product brochures, catalogues, technical literature, price lists, service manuals and sales aid information); establishment and protection of logos and trademarks; sponsorships; wholesale and retail restocking charges; entertainment;
2. sales and marketing incentives; consumer, retailer or wholesaler rebates; merchandise incentives;
3. salaries and wages; sales commissions; bonuses; benefits (for example, medical, insurance, and pension); travelling and living expenses; and membership and professional fees for sales promotion, marketing, and after-sales service personnel;
4. recruiting and training of sales promotion, marketing, and after-sales service personnel, and after-sales training of customers' employees, if those costs are identified separately for sales promotion, marketing, and after-sales service of products on the financial statements or cost accounts of the producer;
5. product liability insurance;
6. office supplies for sales promotion, marketing, and after-sales service of products, if those costs are identified separately for sales promotion, marketing, and after-sales service of products on the financial statements or cost accounts of the producer;
7. telephone, mail, and other communications, if those costs are identified separately for sales promotion, marketing, and after-sales service of products on the financial statements or cost accounts of the producer;
8. rent and depreciation of sales promotion, marketing, and after-sales service offices and distribution centres;
9. property insurance premiums, taxes, cost of utilities, and repair and maintenance of sales promotion, marketing, and after-sales service offices and distribution centres, where such costs are identified separately for sales promotion, marketing, and after-sales service of products on the financial statements or cost accounts of the producer; and
10. payments by the producer to other persons for warranty repairs;

**shipping and packing costs** means the costs incurred in packing a product for shipment and shipping the product from the point of direct shipment to the buyer, excluding costs of preparing and packaging the product for retail sale; and

**total cost** means all product costs, period costs and other costs incurred in relation to the production of a product in Canada when:

a. product costs means those costs that are associated with the production of a product and include the value of materials, direct labour costs, and direct overhead.

b. period costs means those costs other than product costs that are expensed in the period in which they are incurred, including selling expenses and general and administrative expenses.

c. other costs means all costs recorded on the books of the producer that are not product costs or period costs.

1. For the purpose of calculating the net cost of a product under Table D.1 (Annual Quota Allocation for Vehicles Exported from Canada to the UK) in Annex 5-A, the producer of the product may:
2. calculate the total cost incurred with respect to all products produced by that producer, subtract any sales promotion, marketing and after-sales service costs, royalty, shipping and packing costs, and non-allowable interest cost that is included in the total cost of all those products, and then reasonably allocate the resulting net cost of those products to the product;
3. calculate the total cost incurred with respect to all products produced by that producer, reasonably allocate the total cost to the product, and then subtract any sales promotion, marketing and after-sales service costs, royalty, shipping and packing costs and non-allowable interest cost that is included in the portion of the total cost allocated to the product; or
4. reasonably allocate each cost that forms part of the total cost incurred by that producer with respect to the product so that the aggregate of these costs does not include any sales promotion, marketing and after-sales service costs, royalty, shipping and packing costs, or non-allowable interest cost.
5. For the purpose of calculating the net cost of a product under paragraph 1, the producer may average its calculation over its fiscal year using any one of the following categories, on the basis of either all motor vehicles produced by that producer in the category or only those motor vehicles in the category that are produced by that producer and exported to the territory of the other Party:
6. the same model line of motor vehicles in the same class of vehicles produced in the same plant in the territory of a Party;
7. the same model line of motor vehicles produced in the same plant in the territory of a Party;
8. the same model line of motor vehicles produced in the territory of a Party;
9. the same class of motor vehicles produced in the same plant in the territory of a Party; or
10. any other category as the Parties may decide.

**Section C**

**ORIGIN PROCEDURES**

*Article 18*

**Proof of Origin**

1. Products originating in the UK, on importation into Canada, and products originating in Canada, on importation into the UK, benefit from preferential tariff treatment of the United Kingdom-Canada Agreement on the basis of a declaration (‘origin declaration’).
2. The origin declaration is provided on an invoice or any other commercial document that describes the originating product in sufficient detail to enable its identification.
3. The different linguistic versions of the text of the origin declaration are set out in Annex 2.

*Article 19*

**Obligations Regarding Exportations**

1. An origin declaration as referred to in Article 18.1 shall be completed:
2. in the UK, by an exporter in accordance with requirements pursuant to the Taxation (Cross-border Trade) Act 2018, (c. 22); and
3. in Canada, by an exporter in accordance with Part V of the Customs Act, R.S.C., 1985, c. 1 (2nd Supp.).
4. The exporter completing an origin declaration shall at the request of the customs authority of the Party of export submit a copy of the origin declaration and all appropriate documents proving the originating status of the products concerned, including supporting documents or written statements from the producers or suppliers, and fulfil the other requirements of this Origin Reference Document.
5. An origin declaration shall be completed and signed by the exporter unless otherwise provided.
6. A Party may allow an origin declaration to be completed by the exporter when the products to which it relates are exported, or after exportation if the origin declaration is presented in the importing Party within two years after the importation of the products to which it relates or within a longer period of time if specified in the laws of the importing Party.
7. The customs authority of the Party of import may allow the application of an origin declaration to multiple shipments of identical originating products that take place within a period of time that does not exceed 12 months as set out by the exporter in that declaration.
8. An exporter that has completed an origin declaration and becomes aware or has reason to believe that the origin declaration contains incorrect information shall immediately notify the importer in writing of any change affecting the originating status of each product to which the origin declaration applies.
9. The Parties may allow the establishment of a system that permits an origin declaration to be submitted electronically and directly from the exporter in the territory of a Party to an importer in the territory of the other Party, including the replacement of the exporter's signature on the origin declaration with an electronic signature or identification code.

*Article 20*

**Validity of Origin Declaration**

1. An origin declaration shall be valid for 12 months from the date it was completed by the exporter, or for such longer period of time as provided by the Party of import. The preferential tariff treatment may be claimed, within this validity period, to the customs authority of the Party of import.
2. The Party of import may accept an origin declaration submitted to its customs authority after the validity period referred to in paragraph 1 for the purpose of preferential tariff treatment in accordance with that Party's laws.

*Article 21*

**Obligations Regarding Importations**

1. For the purpose of claiming preferential tariff treatment, the importer shall:
2. submit the origin declaration to the customs authority of the Party of import as required by and in accordance with the procedures applicable in that Party;
3. if required by the customs authority of the Party of import, submit a translation of the origin declaration; and
4. if required by the customs authority of the Party of import, provide for a statement accompanying or forming a part of the import declaration, to the effect that the products meet the conditions required for the application of the United Kingdom-Canada Agreement.
5. An importer that becomes aware or has reason to believe that an origin declaration for a product to which preferential tariff treatment has been granted contains incorrect information shall immediately notify the customs authority of the Party of import in writing of any change affecting the originating status of that product and pay any duties owing.
6. When an importer claims preferential tariff treatment for a good imported from the territory of the other Party, the importing Party may deny preferential tariff treatment to the good if the importer fails to comply with any requirement under this Origin Reference Document.
7. A Party shall, in conformity with its laws, provide that, if a product would have qualified as an originating product when it was imported into the territory of that Party but the importer did not have an origin declaration at the time of importation, the importer of the product may, within a period of time of no less than three years after the date of importation, apply for a refund of duties paid as a result of the product not having been accorded preferential tariff treatment.

*Article 22*

**Proof Related to Transport Through a Third Country**

Each Party, through its customs authority, may require an importer to demonstrate that a product for which the importer claims preferential tariff treatment was shipped in accordance with Article 14 by providing:

1. carrier documents, including bills of lading or waybills, indicating the shipping route and all points of shipment and transhipment prior to the importation of the product; and
2. when the product is shipped through or transhipped outside the territories of the Parties, a copy of the customs control documents indicating to that customs authority that the product remained under customs control while outside the territories of the Parties.

*Article 23*

**Importation by Instalments**

Each Party shall provide that if dismantled or non-assembled products within the meaning of paragraph 2(a) of Part Two, Section 1, of the Tariff of the United Kingdom falling within Sections XVI and XVII or heading 7308 and 9406 of HS 2012 are imported by instalments at the request of the importer and on the conditions set out by the customs authority of the Party of import, a single origin declaration for these products shall be submitted, as required, to that customs authority upon importation of the first instalment.

*Article 24*

**Exemptions from Origin Declarations**

1. A Party may, in conformity with its laws, waive the requirement to present an origin declaration as referred to in Article 21, for low value shipments of originating products from another Party and for originating products forming part of the personal luggage of a traveller coming from another Party.
2. A Party may exclude any importation from the provisions of paragraph 1 when the importation is part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the requirements of this Origin Reference Document related to origin declarations.
3. The Parties may set value limits for products referred to in paragraph 1, and shall exchange information regarding those limits.

*Article 25*

**Supporting Documents**

The documents referred to in Article 19.2 may include documents relating to the following:

1. the production processes carried out on the originating product or on materials used in the production of that product;
2. the purchase of, the cost of, the value of, and the payment for the product;
3. the origin of, the purchase of, the cost of, the value of, and the payment for all materials, including neutral elements, used in the production of the product; and
4. the shipment of the product.

*Article 26*

**Preservation of Records**

1. An exporter that has completed an origin declaration shall keep a copy of the origin declaration, as well as the supporting documents referred to in Article 25, for three years after the completion of the origin declaration or for a longer period of time as the Party of export may specify.
2. If an exporter has based an origin declaration on a written statement from the producer, the producer shall be required to maintain records in accordance with paragraph 1.
3. When provided for in laws of the Party of import, an importer that has been granted preferential tariff treatment shall keep documentation relating to the importation of the product, including a copy of the origin declaration, for three years after the date on which preferential treatment was granted, or for a longer period of time as that Party may specify.
4. Each Party shall permit, in accordance with that Party's laws, importers, exporters, and producers in its territory to maintain documentation or records in any medium, provided that the documentation or records can be retrieved and printed.
5. A Party may deny preferential tariff treatment to a product that is the subject of an origin verification when the importer, exporter, or producer of the product that is required to maintain records or documentation under this Article:
6. fails to maintain records or documentation relevant to determining the origin of the product in accordance with the requirements of this Origin Reference Document; or
7. denies access to those records or documentation.

*Article 27*

**Discrepancies and Formal Errors**

1. The discovery of slight discrepancies between the statements made in the origin declaration and those made in the documents submitted to the customs authorities for the purpose of carrying out the formalities for importing the products shall not, because of that fact, render the origin declaration null and void if it is established that this document corresponds to the products submitted.
2. Obvious formal errors such as typing errors on an origin declaration shall not cause this document to be rejected if these errors do not create doubts concerning the correctness of the statements made in the document.

*Article 28*

**The Principality of Andorra**

Products produced in the Principality of Andorra falling within Chapters 25 to 97 of HS 2012 that would have satisfied the rules of origin in this Origin Reference Document, had the territory of the Principality of Andorra been part of the free trade area established by the United Kingdom-Canada Agreement, shall be deemed as originating when used in the production of a product in the territory of a Party.

*Article 29*

**The Republic of San Marino**

Products produced in the Republic of San Marino that would have satisfied the rules of origin in this Origin Reference Document, had the territory of the Republic of San Marino been part of the free trade area established by the United Kingdom-Canada Agreement, shall be deemed as originating when used in the production of a product in the territory of a Party.

**ANNEX 1**

**TOLERANCE FOR TEXTILE AND APPAREL PRODUCTS**

1. For the purpose of this Annex, the following definitions apply:

**natural fibres** means fibres other than artificial or synthetic fibres that have not been spun. Natural fibres include waste, and, unless otherwise specified, include fibres which have been carded, combed or otherwise processed, but not spun. Natural fibres include horsehair of heading 05.11, silk of heading 50.02 through 50.03, wool-fibres and fine or coarse animal hair of heading 51.01 through 51.05, cotton fibres of heading 52.01 through 52.03, and other vegetable fibres of heading 53.01 through 53.05;

**textile pulp, chemical materials, and paper-making materials** means materials, not classified in Chapter 50 through 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns; and

**man-made staple fibres** means synthetic or artificial filament tow, staple fibres or waste, of heading 55.01 through 55.07.

1. For greater certainty, non-originating materials of Chapter 1 through 49 or 64 through 97, including materials that contain textiles, may be disregarded for the purpose of determining whether all the non-originating materials used in the production of a product of Chapter 50 through 63 satisfies the applicable rule of origin set out in Annex 5.
2. Subject to paragraph 7, if the non-originating materials used in the production of a product of Chapter 50 through 63 do not fulfil the conditions set out in Annex 5, the product is nonetheless an originating product provided that:
3. the product is produced using two or more of the basic textile materials listed in Table 1;
4. the net weight of non-originating basic textile materials listed in Table 1 does not exceed 10 per cent of the net weight of the product; and
5. the product satisfies all other applicable requirements of this Origin Reference Document.
6. Subject to paragraph 7, in the case of a product of Chapter 50 through 63 produced using one or more basic textile materials listed in Table 1, and non-originating yarn made of polyurethane segmented with flexible segments of polyether, the product is nonetheless an originating product provided that:
7. the weight of the non-originating yarn made of polyurethane segmented with flexible segments of polyether does not exceed 20 per cent of the weight of the product; and
8. the product satisfies all other applicable requirements of this Origin Reference Document.
9. Subject to paragraph 7, in the case of a product of Chapter 50 through 63 produced using one or more basic textile materials listed in Table 1 and non-originating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film, the product is nonetheless an originating product provided that:
10. the weight of the non-originating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film does not exceed 30 per cent of the weight of the product; and
11. the product satisfies all other applicable requirements of this Origin Reference Document.
12. Subject to paragraph 7, if the non-originating materials used in the production of a product of Chapter 61 through 63 do not fulfil the conditions set out in Annex 5, the product is nonetheless an originating product provided that:
13. the non-originating materials are classified in a heading other than that of the product;
14. the value of the non-originating materials does not exceed 8 per cent of the transaction value or ex-works price of the product; and
15. the product satisfies all other applicable requirements of this Origin Reference Document.

This paragraph does not apply to non-originating materials used in the production of linings or interlinings of a product of Chapter 61 through 63.

1. The tolerance provided for in paragraphs 2 through 6 does not apply to non-originating materials used in the production of a product if those materials are subject to a rule of origin that includes a percentage for their maximum value or weight.

Table 1 — Basic textile materials

|  |
| --- |
| 1. silk 2. wool 3. coarse animal hair 4. fine animal hair 5. horsehair 6. cotton 7. paper-making materials and paper 8. flax 9. true hemp 10. jute and other textile bast fibres 11. sisal and other textile fibres of the genus Agave 12. coconut, abaca, ramie, and other vegetable textile fibres 13. synthetic man-made filaments 14. artificial man-made filaments 15. current-conducting filaments 16. synthetic man-made staple fibres of polypropylene 17. synthetic man-made staple fibres of polyester 18. synthetic man-made staple fibres of polyamide 19. synthetic man-made staple fibres of polyacrylonitrile 20. synthetic man-made staple fibres of polyimide 21. synthetic man-made staple fibres of polytetrafluoroethylene 22. synthetic man-made staple fibres of poly(phenylene sulphide) 23. synthetic man-made staple fibres of poly(vinyl chloride) 24. other synthetic man-made staple fibres 25. artificial man-made staple fibres of viscose 26. other artificial man-made staple fibres 27. yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimpe 28. yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped 29. a material of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film 30. any other material of heading 56.05 |

**ANNEX 2**

**TEXT OF THE ORIGIN DECLARATION**

The origin declaration, the text of which is given below, must be completed in accordance with the footnotes. However, the footnotes do not have to be reproduced.

(Period: from\_\_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_(1))

The exporter of the products covered by this document (customs authorisation No ...(2)) declares that, except where otherwise clearly indicated, these products are of ...(3) preferential origin.

…………………………………………………………….............................................(4)

(Place and date)

...……………………………………………………………………..............................(5)

(Signature and printed name of the exporter)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(**1**) When the origin declaration is completed for multiple shipments of identical originating products within the meaning of Article 19.5, indicate the period of time for which the origin declaration will apply. The period of time must not exceed 12 months. All importations of the product must occur within the period indicated. Where a period of time is not applicable, the field can be left blank.

(**2**) For UK exporters: When the origin declaration is completed by an approved or registered exporter the exporter's customs authorisation or registration number must be included. A customs authorisation number is required only if the exporter is an approved exporter. When the origin declaration is not completed by an approved or registered exporter, the words in brackets must be omitted or the space left blank.

For Canadian exporters: The exporter's Business Number assigned by the Government of Canada must be included. Where the exporter has not been assigned a business number, the field may be left blank.

(**3**) "Canada/UK" means products qualifying as originating under the rules of origin of the Canada-European Union Comprehensive Economic and Trade Agreement.

(**4**) These indications may be omitted if the information is contained on the document itself.

(**5**) Article 19.3 provides an exception to the requirement of the exporter's signature. Where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory

**ANNEX 3**

**SUPPLIER'S STATEMENT FOR NON-ORIGINATING MATERIALS**

**USED IN THE PRODUCTION OF NON-ORIGINATING PRODUCTS**

Statement:

I, the undersigned, supplier of the products covered by the annexed document, declare that:

(a) The following materials which do not originate in the UK/in Canada have been used in the UK/in Canada to produce the following supplied non-originating products.

(b) Any other materials used in the UK /in Canada to produce these products originate there.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1  Description of non-originating product(s) supplied | 2  HS tariff classification of non-originating product(s) supplied | 3  Value of non-originating product(s) supplied(2) | 4  Description of non-originating material(s) used | 5  HS tariff classification of non-originating material(s) used | 6  Value of non-originating materials used(2) |

Total: Total:

I undertake to make available any further supporting documents required.

………………………………………………………………………………………………………

(Place and Date)

…………………………………………………………………………………………………………………………

(Name and position, name and address of company)

………………………………………………………………………………………………………

(Signature)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(1) Strikethrough the Party not applicable, as the case may be.

(2) For each non-originating product supplied and non-originating material used, specify the value per unit of the products and materials described in columns 3 and 6, respectively.

**ANNEX 4**

**MATTERS APPLICABLE TO CEUTA AND MELILLA**

1. For the purposes of this Origin Reference Document, reference to the European Union does not include Ceuta and Melilla.

**ANNEX 5**

**PRODUCT-SPECIFIC RULES OF ORIGIN**

# Introductory Notes to Annex 5

1. This Annex sets out the conditions required for a product to be considered originating within the meaning of Article 5 (Sufficient Production).
2. The following definitions apply:

**chapter** means a chapter of HS 2012;

**heading** means any four-digit number, or the first four digits of any number, used inHS 2012;

**section** means a section of HS 2012;

**subheading** means any six-digit number, or the first six digits of any number, used in HS 2012; and

**tariff provision** means a chapter, heading, or subheading of HS 2012

1. The product-specific rule of origin, or set of rules of origin, that applies to a product classified in a particular heading, subheading, or group of headings or subheadings is set out immediately adjacent to that heading, subheading, or group of headings or subheadings.

For the avoidance of doubt, if a product or material is classified differently under HS 2012 and the Goods Classification Table made pursuant to the Taxation (Cross-border Trade) Act 2018 and the Customs Tariff (Establishment) (EU Exit) Regulations 2020, contained in Annex 1 to the Tariff of the United Kingdom and interpreted in accordance with Part Two of the Tariff of the United Kingdom, HS 2012 shall be used to classify the product for the purposes of determining which product specific rule, or set of rules of origin, applies to the product and to classify the material for the purposes of determining the application of a product specific rule.

1. Unless otherwise specified, a requirement of a change in tariff classification or any other condition set out in a product-specific rule of origin applies only to non-originating material.
2. Section, chapter, heading, or subheading notes, where applicable, are found at the beginning of each new section, chapter, heading, or subheading. These notes must be read in conjunction with the product-specific rules of origin for the applicable section, chapter, heading, or subheading and may impose further conditions on, or provide an alternative to, the product-specific rules of origin.
3. Unless otherwise specified, reference to weight in a product-specific rule of origin means the net weight, which is the weight of a material or a product not including the weight of packaging as set out in the definitions of ‘net weight of non-originating material’ and ‘net weight of the product’ in Article 1 (Definitions) of this Origin Reference Document.
4. A reference to non-originating sugar in a product-specific rule of origin means the non-originating material referred to in Article 16 (Sugar) of this Origin Reference Document.
5. If a product-specific rule of origin requires:
6. a change from any other chapter, heading, or subheading, or a change to product x[[3]](#footnote-4) from any other chapter, heading, or subheading, only non-originating material classified in a chapter, heading, or subheading other than that of the product may be used in the production of the product;
7. a change from within a heading or subheading, or from within any one of these headings or subheadings, non- originating material classified within the heading or subheading may be used in the production of the product, as well as non-originating material classified in a chapter, heading, or subheading other than that of the product;
8. a change from any heading or subheading outside a group, only non-originating material classified outside the group of headings or subheadings may be used in the production of the product;
9. that a product is wholly obtained, the product must be wholly obtained within the meaning of Article 4 (Wholly Obtained Products). If a shipment consists of a number of identical products classified under tariff provision x, each product shall be considered separately;
10. production in which all the material of tariff provision x used is wholly obtained, all of the material of tariff provision x used in production of the product must be wholly obtained within the meaning of Article 4 (Wholly Obtained Products);
11. a change from tariff provision x, whether or not there is also a change from any other chapter, heading or subheading, the value of any non-originating material that satisfies the change in tariff classification specified in the phrase commencing with the words ‘whether or not’ is not considered when calculating the value of non-originating materials. If two or more product-specific rules of origin are applicable to a heading, subheading, or group of headings or subheadings, the change in tariff classification specified in this phrase reflects the change specified in the first rule of origin;
12. that the value of non-originating materials of tariff provision x does not exceed x per cent of the transaction value or ex-works price of the product, only the value of the non-originating material specified in this rule of origin is considered when calculating the value of non-originating materials. The percentage for the maximum value of non-originating materials as set out in this rule of origin may not be exceeded through the use of Article 6 (Tolerance);
13. that the value of non-originating materials classified in the same tariff provision as the final product does not exceed x per cent of the transaction value or ex-works price of the product, non-originating material classified in a tariff provision other than that of the product may be used in the production of the product. Only the value of the non-originating materials classified in the same tariff provision as the final product is considered when calculating the value of non-originating materials. The percentage for the maximum value of non-originating materials as set out in this rule of origin may not be exceeded through the use of Article 6 (Tolerance);
14. that the value of all non-originating materials does not exceed x per cent of the transaction value or ex-works price of the product, the value of all non-originating materials is considered when calculating the value of non- originating materials. The percentage for the maximum value of non-originating materials as set out in this rule of origin may not be exceeded through the use of Article 6 (Tolerance); and
15. that the net weight of non-originating material of tariff provision x used in production does not exceed x per cent of the net weight of the product, the specified non-originating materials may be used in the production of the product, provided that it does not exceed the specified percentage of the net weight of the product in accordance with the definition of ‘net weight of the product’ in Article 1. The percentage for the maximum weight of non-originating material as set out in this rule of origin may not be exceeded through the use of Article 6 (Tolerance).
16. The product-specific rule of origin represents the minimum amount of production required on non-originating material for the resulting product to achieve originating status. A greater amount of production than that required by the product-specific rule of origin for that product also confers originating status.
17. If a product-specific rule of origin provides that a specified non-originating material may not be used, or that the value or weight of a specified non-originating material cannot exceed a specific threshold, these conditions do not apply to non-originating material classified elsewhere in HS 2012.
18. In accordance with Article 5 (Sufficient Production), when a material obtains originating status in the territory of a Party and this material is further used in the production of a product for which origin is being determined, no account will be taken of any non-originating material used in the production of that material. This applies whether or not the material has acquired originating status inside the same factory where the product is produced.
19. The product-specific rules of origin set out in this Annex also apply to used products.

|  |  |
| --- | --- |
| **HS 2012 Classification** | **Product specific rule for sufficient production pursuant to Article 5** |
| **Section I** | **Live Animals; Animal Products** |
| **Chapter 1** | **Live animals** |
| 01.01-01.06 | All animals of Chapter 1 are wholly obtained. |
| **Chapter 2** | **Meat and edible meat offal** |
| 02.01-02.10 | Production in which all the material of Chapter 1 or 2 used is wholly obtained. |
| **Chapter 3** | **Fish and crustaceans, molluscs and other aquatic invertebrates**  ***Note:*** *Aquaculture products of Chapter 3 will only be considered as originating in a Party if they are raised in the territory of that Party from non-originating or originating seedstock such as eggs, fry, fingerlings or larvae.* |
| 03.01-03.08 | Production in which all the material of Chapter 3 used is wholly obtained. |
| **Chapter 4** | **Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included** |
| 04.01 | A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids, provided that all the material of Chapter 4 used is wholly obtained. |
| 0402.10 | A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained, and  (b) the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product. |
| 0402.21-0402.99 | A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids, provided that:  (a) all the material of Chapter 4 used is wholly obtained, and  (b) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 04.03-04.06 | A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids, provided that:  (a) all the material of Chapter 4 used is wholly obtained, and (b) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 04.07-04.10 | Production in which:  (a) all the material of Chapter 4 used is wholly obtained; and (b) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| **Chapter 5** | **Products of animal origin, not elsewhere specified or included** |
| 0501.00-0511.99 | A change from within any one of these subheadings or any other subheading. |
| **Section II** | **Vegetable Products** |
|  | ***Note:*** *Agricultural and horticultural products grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seed, bulbs, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants imported from a third country.* |
| **Chapter 6** | **Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage** |
| 06.01-06.04 | Production in which all the material of Chapter 6 used is wholly obtained. |
| **Chapter 7** | **Edible vegetables and certain roots and tubers** |
| 07.01-07.09 | Production in which all the material of Chapter 7 used is wholly obtained. |
| 0710.10-0710.80 | Production in which all the material of Chapter 7 used is wholly obtained. |
| 0710.90 | A change from any other subheading, provided that: (a) the net weight of non-originating asparagus, beans, broccoli, cabbage, carrots, cauliflower, courgettes, cucumbers, gherkins, globe artichokes, mushrooms, onions, peas, potatoes, sweet corn, sweet peppers and tomatoes of Chapter 7 used in production does not exceed 20 per cent of the net weight of the product, and (b) the net weight of non-originating vegetables of Chapter 7 used in production does not exceed 50 per cent of the net weight of the product. |
| 07.11 | Production in which all the material of Chapter 7 used is wholly obtained. |
| 0712.20-0712.39 | Production in which all the material of Chapter 7 used is wholly obtained. |
| 0712.90 | A change to mixtures of dried vegetables from single dried vegetables from within this subheading or any other subheading, provided that:  (a) the net weight of non-originating cabbage, carrots, courgettes, cucumbers, gherkins, globe artichokes, mushrooms, potatoes, sweet corn, sweet peppers, tomatoes and turnips of Chapter 7 used in production does not exceed 20 per cent of the net weight of the product, and  (b) the net weight of non-originating vegetables of Chapter 7 used in production does not exceed 50 per cent of the net weight of the product; or For any other product of subheading 0712.90, production in which all the material of Chapter 7 used is wholly obtained. |
| 07.13-07.14 | Production in which all the material of Chapter 7 used is wholly obtained. |
| **Chapter 8** | **Edible fruits and nuts; peel of citrus fruit or melons** |
| 08.01-08.10 | Production in which all the material of Chapter 8 used is wholly obtained. |
| 08.11 | Production in which: (a) all the material of Chapter 8 used is wholly obtained, and  (b) the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product. |
| 08.12 | Production in which all the material of Chapter 8 used is wholly obtained. |
| 0813.10-0813.40 | Production in which all the material of Chapter 8 used is wholly obtained. |
| 0813.50 | A change from any other subheading, provided that:  (a) the net weight of non-originating almonds, apples, apricots, bananas, cherries, chestnuts, citrus fruit, figs, grapes, hazelnuts, nectarines, peaches, pears, plums and walnuts of Chapter 8 used in production does not exceed 20 per cent of the net weight of the product,  (b) the net weight of non-originating fruits and nuts other than almonds, apples, apricots, bananas, brazil nuts, carambola, cashew apples, cashew nuts, cherries, chestnuts, citrus fruit, coconuts, figs, grapes, guava, hazelnuts, jackfruit, lychees, macadamia nuts, mangoes, mangosteens, nectarines, papaws (papaya), passion fruit, peaches, pears, pistachios, pitahaya, plums, tamarinds or walnuts of Chapter 8 used in production does not exceed 50 per cent of the net weight of the product, and  (c) the net weight of non-originating fruits and nuts of Chapter 8 used in production does not exceed 80 per cent of the net weight of the product. |
| 08.14 | Production in which all the material of Chapter 8 used is wholly obtained. |
| **Chapter 9** | **Coffee, tea, maté and spices** |
| 0901.11-0901.90 | A change from any other subheading. |
| 0902.10-0910.99 | A change from within any one of these subheadings or any other subheading. |
| **Chapter 10** | **Cereals** |
| 10.01-10.08 | All the cereals of Chapter 10 are wholly obtained. |
| **Chapter 11** | **Products of the milling industry; malt; starches; inulin; wheat gluten** |
| 11.01-11.09 | Production in which all the material of heading 07.01, subheading 0710.10, Chapter 10 or 11, or heading 23.02 or 23.03 used is wholly obtained. |
| **Chapter 12** | **Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder** |
| 12.01-12.07 | A change from any other heading. |
| 12.08 | A change from any other chapter. |
| 12.09-12.14 | A change from any other heading. |
| **Chapter 13** | **Lac; gums, resins and other vegetable saps and extracts** |
| 1301.20-1301.90 | A change from within any one of these subheadings or any other subheading. |
| 1302.11-1302.39 | A change from within any one of these subheadings or any other subheading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| **Chapter 14** | **Vegetable plaiting materials; vegetable products not elsewhere specified or included** |
| 1401.10-1404.90 | A change from within any one of these subheadings or any other subheading. |
| **Section III** | **Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes** |
| **Chapter 15** | **Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes** |
| 15.01-15.04 | A change from any other heading. |
| 15.05 | A change from within any one of these subheadings or any other subheading. |
| 15.06 | A change from any other heading. |
| 15.07-15.08 | A change from any other chapter. |
| 15.09-15.10 | Production in which all the olive oils of heading 15.09 or 15.10 are wholly obtained. |
| 15.11-15.15 | A change from any other chapter. |
| 1516.10 | A change from any other heading. |
| 1516.20 | A change from any other chapter. |
| 15.17 | A change from any other heading, except from heading 15.07 through 15.15, subheading 1516.20 or heading 15.18. |
| 15.18 | ***Note:*** *For the purposes of the rule of origin for heading 15.18 which references insoluble impurity content, this content is to be measured using American Oil Chemists' Society method Ca 3a-46.*  A change to single vegetable fats or oils or their fractions from any other chapter;  or A change to inedible mixtures of animal or vegetable fats or oils or their fractions, or preparations thereof, containing 0.15 per cent or less by netweight of insoluble impurities from within this heading or any other heading, provided that the production reduces the insoluble impurity content;  or A change to any other product of heading 15.18 from any other heading. |
| 15.20 | A change from within this heading or any other heading. |
| 15.21-15.22 | A change from any other heading. |
| **Section IV** | **Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes** |
| **Chapter 16** | **Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates** |
| 16.01-16.02 | A change from any other chapter, except from Chapter 2. |
| 16.03 | A change from any other chapter, except from Chapter 2 or 3. |
| 16.04-16.05 | A change from any other chapter, except from Chapter 3. |
| **Chapter 17** | **Sugars and sugar confectionary** |
| 17.01 | A change from any other heading. |
| 17.02 | A change from any other heading, except from subheading 1701.91 or 1701.99, provided that the net weight of non-originating material of heading 11.01 through 11.08, subheading 1701.11 or 1701.12 or heading 17.03 used in production does not exceed 20 per cent of the net weight of the product. |
| 17.03 | A change from any other heading. |
| 17.04 | A change from any other heading, provided that:  (a)  (i)   the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product; or (ii)   the value of non-originating sugar used in production does not exceed 30 per cent of the transaction value or ex-works price of the product; and (b) the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| **Chapter 18** | **Cocoa and cocoa preparations** |
| 18.01-18.02 | A change from any other heading. |
| 1803.10-1803.20 | A change from any other subheading. |
| 18.04-18.05 | A change from any other heading. |
| 18.06 | A change from any other heading, provided that:  (a)    (i)   the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product; or (ii)  the value of non-originating sugar used in production does not exceed 30 per cent of the transaction value or ex-works price of the product, and  (b)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| **Chapter 19** | **Preparations of cereals, flour, starch or milk; pastrycooks' products** |
| 19.01 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating sugar used in production does not exceed 30 per cent of the net weight of the product,  (c)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product, and (d)  the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 40 per cent of the net weight of the product. |
| 1902.11-1902.19 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and  (c)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the weight of the net weight of the product. |
| 1902.20 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of Chapter 2, 3 or 16 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (c)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and  (d)  the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| 1902.30-1902.40 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (c)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| 19.03 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product, and (b)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 1904.10-1904.20 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product, |
|  | (b)   the net weight of non-originating sugar used in production does not exceed 30 per cent of the net weight of the product, (c)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product, and  (d)  the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 40 per cent of the net weight of the product. |
| 1904.30 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product, and (b)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 1904.90 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating sugar used in production does not exceed 30 per cent of the net weight of the product, (c)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product, and  (d)  the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 40 per cent of the net weight of the product. |
| 19.05 | A change from any other heading, provided that:  (a)   the net weight of non-originating material of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product,  (b)   the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product,  (c)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product, and (d)  the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 50 per cent of the net weight of the product. |
| **Chapter 20** | **Preparations of vegetables, fruit, nuts or other parts of plants** |
| 20.01 | A change from any other heading. |
| 20.02-20.03 | A change from any other heading, in which all the material of Chapter 7 used is wholly obtained. |
| 20.04-20.05 | A change from any other heading. |
| 20.06 | A change to preparations of blueberries, cherries, cranberries, loganberries, raspberries, Saskatoon berries or strawberries from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product; or A change to any other product of heading 20.06 from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2007.10-2007.91 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2007.99 | A change to jams, fruit jellies, fruit spreads or fruit butters from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product; or A change to any other product of subheading 2007.99 from any other heading provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
|  | ***Note:*** *For the purposes of the rules of origin for preparations of blueberries, cherries, cranberries, loganberries, raspberries, Saskatoon berries or strawberries of heading 20.08, the net weight of the product may be the net weight of all material used in production of the product excluding the net weight of water of heading 22.01 that is added during the production of the product. The net weight of any fruit used in production may be the net weight of the fruit whether or not frozen or cut but not further processed.* |
| 2008.11-2008.19 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product. |
| 2008.20-2008.50 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2008.60 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product. |
| 2008.70 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2008.80 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product. |
| 2008.91 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2008.93 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product. |
| 2008.97 | A change to mixtures containing blueberries, cherries, cranberries, loganberries, raspberries, Saskatoon berries or strawberries from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product; or  A change to any other product of subheading 2008.97 from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product. |
| 2008.99 | A change to preparations of blueberries, loganberries, raspberries, or Saskatoon berries from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 60 per cent of the net weight of the product; or  A change to any other product of subheading 2008.99 from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 percent of the net weight of the product. |
| 2009.11-2009.79 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2009.81 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product. |
| 2009.89 | A change from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| 2009.90 | A change to mixtures containing blueberry juice, cranberry juice, elderberry juice, loganberry juice or Saskatoon berry juice from any other subheading, except from non-originating blueberry juice, cranberry juice, elderberry juice, loganberry juice or Saskatoon berry juice of heading 20.09, provided that:  (a)   the net weight of non-originating juice of heading 20.09 in single strength form used in production does not exceed 40 per cent of the net weight of the product, and  (b)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product; or A change to any other product of subheading 2009.90 from any other heading, provided that net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product. |
| **Chapter 21** | **Miscellaneous edible preparations** |
| 2101.11-2101.30 | A change from any other subheading, provided that:  (a)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (b)   the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| 2102.10-2102.30 | A change from any other subheading. |
| 2103.10 | A change from any other subheading, provided that:  (a)   the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and  (b)   the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20 per cent of the net weight of the product. |
| 2103.20 | A change to tomato ketchup or barbeque sauce from any other subheading, provided that:  (a)   the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product, (b)   the net weight of non-originating material of heading 04.07, 04.08 or 04.10 used in production does not exceed 20 per cent of the net weight of the product, and  (c)   the net weight of non-originating sugar and non-originating material of heading 04.07, 04.08 or 04.10 used in production does not exceed 50 per cent of the net weight of the product; or A change to any other product of subheading 2103.20 from any other subheading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20 per cent of the net weight of the product. |
| 2103.30 | A change from any other subheading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and  (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20 per cent of the net weight of the product. |
|  | ***Note:*** *For the purposes of the rule of origin for subheading 2103.90, mixed condiments and mixed seasonings are food preparations that may be added to a food in order to enhance or impart flavour during the food's manufacture or preparation before it is served, or after the food has been served.* |
| 2103.90 | A change to barbeque sauce, fruit-based sauces, mixed condiments or mixed seasonings from any other subheading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product,  (b) the net weight of non-originating material of heading 04.07, 04.08 or 04.10 used in production does not exceed 20 per cent of the net weight of the product, and  the net weight of non-originating sugar and non-originating material of heading 04.07, 04.08 or 04.10 used in production does not exceed 50 per cent of the net weight of the product; or |
|  | A change to any other product of subheading 2103.90 from any other subheading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20 per cent of the net weight of the product. |
| 2104.10-2105.00 | A change from any other subheading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and  (b) the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| 21.06 | A change from any other heading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 40 per cent of the net weight of the product, and  (b) the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| **Chapter 22** | **Beverages, spirits and vinegar** |
| 22.01 | A change from any other heading. |
| 2202.10 | A change from any other heading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (b) the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| 2202.90 | A change to beverages containing milk from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and  (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20 per cent of the net weight of the product; or |
|  | A change to any other product of subheading 2202.90 from any other heading, provided that:  (a) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (b) the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| 22.03 | A change from any other heading. |
| 22.04 | A change from any other heading, except from subheading 0806.10, 2009.61 or 2009.69, heading 22.07 or 22.08. |
| 22.05-22.06 | A change from any other heading. |
| 22.07-22.09 | A change from any other heading outside this group, except from heading 22.04. |
| **Chapter 23** | **Residues and waste from the food industries; prepared animal fodder** |
| 23.01 | A change from any other heading. |
| 23.02 | A change from any other heading, provided that the net weight of non-originating material of Chapter 10 used in production does not exceed 20 per cent of the net weight of the product. |
| 2303.10 | A change from any other heading, provided that the net weight of non-originating material of Chapter 10 used in production does not exceed 20 per cent of the net weight of the product. |
| 2303.20-2303.30 | A change from any other heading. |
| 23.04-23.08 | A change from any other heading. |
| 23.09 | A change from any other heading, except from Chapter 2 or 3, provided that:  (a) the net weight of non-originating material of Chapter 10 or 11 used in production does not exceed 20 per cent of the net weight of the product, (b) the net weight of non-originating sugar used in production does not exceed 20 per cent of the net weight of the product, and (c) the net weight of non-originating material of Chapter 4 used in production does not exceed 20 per cent of the net weight of the product. |
| **Chapter 24** | **Tobacco and manufactured tobacco substitutes** |
|  | ***Note:*** *Agricultural and horticultural products grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seed, bulbs, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants imported from a third country.* |
| 24.01 | Production in which all the material of heading 24.01 used is wholly obtained. |
| 2402.10 | A change from any other heading, provided that the net weight of non-originating material of Chapter 24 used in production does not exceed 30 per cent of the net weight of all the material of Chapter 24 used in the production of the product. |
| 2402.20 | A change from any other heading, except from subheading 2403.10, provided that the net weight of the material of heading 24.01 that is wholly obtained is at least 10 per cent by net weight of all the material of Chapter 24 used in the production of the product. |
| 2402.90 | A change from any other heading, provided that the net weight of non-originating material of Chapter 24 used in production does not exceed 30 per cent of the net weight of all the material of Chapter 24 used in the production of the product. |
| 24.03 | A change from any other heading, provided that the net weight of non-originating material of Chapter 24 used in production does not exceed 30 per cent of the net weight of all the material of Chapter 24 used in the production of the product. |
| **Section V** | **Mineral Products** |
| **Chapter 25** | **Salt; sulphur; earths and stone; plastering materials; lime and cement** |
| 25.01-25.03 | A change from any other heading. |
| 2504.10-2504.90 | A change from within any one of these subheadings or any other subheading. |
| 25.05-25.14 | A change from any other heading. |
| 2515.11-2516.90 | A change from within any one of these subheadings or any other subheading. |
| 25.17 | A change from any other heading. |
| 2518.10-2520.20 | A change from within any one of these subheadings or any other subheading. |
| 25.21-25.23 | A change from any other heading. |
| 2524.10-2525.30 | A change from within any one of these subheadings or any other subheading. |
| 25.26-25.29 | A change from any other heading. |
| 2530.10-2530.90 | A change from within any one of these subheadings or any other subheading. |
| **Chapter 26** | **Ores, slag and ash** |
| 26.01-26.21 | A change from any other heading. |
| **Chapter 27** | **Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes** |
| 27.01-27.09 | A change from within any one of these headings or any other heading. |
| 27.10 | A change from within this heading or any other heading, except from biodiesel of subheading 3824.90 or heading 38.26. |
| 27.11-27.16 | A change from within any one of these headings or any other heading. |
| **Section VI** | **Products of the Chemical or Allied Industries** |
| **Chapter 28** | **Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes** |
|  | ***Note 1:*** *A product of this Chapter is an originating product if it is the result of any one of the following:* *(a) an applicable change in tariff classification specified in the rules of origin of this Chapter;* *(b) a chemical reaction as described in Note 2 below; or* *(c) purification as described in Note 3 below.*  ***Note 2: Chemical reaction and change of Chemical Abstract Service number***  *A product of this Chapter shall be treated as an originating product if it is the result of a chemical reaction and that chemical reaction results in a change of Chemical Abstract Service (CAS) number.*  *For the purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds or by altering the spatial arrangement of atoms in a molecule.* *The following are not considered to be chemical reactions for the purposes of determining whether a product is originating:* *(a) dissolution in water or in another solvent;* *(b) the elimination of solvents, including solvent water; or* *(c) the addition or elimination of water of crystallization.*  ***Note 3: Purification*** *A product of this Chapter that is subject to purification shall be treated as an originating product provided that the purification occurs in the territory of one or both of the Parties and results in the elimination of not less than 80 per cent of the impurities.*  ***Note 4: Separation prohibition*** *A product that meets the applicable change in tariff classification in the territory of one or both of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as an originating product unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.* |
| 2801.10-2853.00 | A change from any other subheading; or A change from within any one of these subheadings, whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| **Chapter 29** | **Organic Chemicals** |
|  | ***Note 1:*** *A product of this Chapter is an originating product if it is the result of any one of the following:* *(a) an applicable change in tariff classification specified in the rules of origin of this Chapter;*  *(b) a chemical reaction as described in Note 2 below; or* *(c) purification as described in Note 3 below.*  ***Note 2: Chemical reaction and change of Chemical Abstract Service number*** *A product of this Chapter shall be treated as an originating product if it is the result of a chemical reaction and that chemical reaction results in a change of Chemical Abstract Service (CAS) number.*  *For the purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds or by altering the spatial arrangement of atoms in a molecule.* *The following are not considered to be chemical reactions for the purposes of determining whether a product is originating:* *(a) dissolution in water or in another solvent;* *(b) the elimination of solvents, including solvent water; or* *(c) the addition or elimination of water of crystallization.*  ***Note 3: Purification*** *A product of this Chapter that is subject to purification shall be treated as an originating product provided that the purification occurs in the territory of one or both of the Parties and results in the elimination of not less than 80 per cent of the impurities.*  ***Note 4: Separation prohibition*** *A product that meets the applicable change in tariff classification in the territory of one or both of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as an originating product unless the isolated material underwent a chemical reaction in the territory or one or both of the Parties.* |
| 2901.10-2942.00 | A change from any other subheading; or A change from within any one of these subheadings, whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| **Chapter 30** | **Pharmaceutical products** |
| 3001.20-3005.90 | A change from within any one of these subheadings or any other subheading. |
| 3006.10-3006.60 | A change from within any one of these subheadings or any other subheading. |
| 3006.70-3006.92 | A change from any other subheading. |
| **Chapter 31** | **Fertilisers** |
| 31.01 | A change from within this heading or any other heading. |
| 31.02 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3103.10-3104.90 | A change from within any one of these subheadings or any other subheading. |
| 31.05 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| **Chapter 32** | **Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks** |
| 3201.10-3210.00 | A change from within any of these subheadings or any other subheading. |
| 32.11-32.12 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3213.10 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 3213.90 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 32.14-32.15 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| **Chapter 33** | **Essential oils and resinoids; perfumery, cosmetic or toilet preparations** |
| 3301.12-3301.90 | A change from any other subheading; or  A change from within any one of these subheadings, whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3302.10 | A change from any other heading, provided that the weight of non-originating material of heading 17.01 or 17.02 does not exceed 20 per cent of the net weight of the product. |
| 3302.90 | A change from any other heading. |
| 33.03 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 33.04-33.07 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| **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** |
| 3401.11-3401.20 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3401.30 | A change from any other heading, except from subheading 3402.90; or change from within this heading, whether or not there is also a change from any other heading except subheading 3402.90, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3402.11-3402.19 | A change from any other subheading; or A change from within any one of these subheadings, whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3402.20 | A change from any other subheading, except from subheading 3402.90. |
| 3402.90 | A change from any other subheading; or A change from within this subheading, whether or not there is also a change from any other subheading, provided that the value of non-originating materials of this subheading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3403.11-3405.90 | A change from any other subheading. |
| 34.06 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 34.07 | A change from any other heading; or  A change from within this heading, whether or not there is also a change from any other heading, provided that: (a) at least one of the component products of the set is originating; and (b) the value of the non-originating component products of this heading does not exceed 50 per cent of the transaction value or ex-works price of the set. |
| **Chapter 35** | **Albuminoidal substances; modified starches; glues; enzymes** |
| 35.01-35.02 | A change from any other heading, except from Chapter 2 through 4; or  A change from Chapter 2 through 4, whether or not there is also a change from any other heading, provided that the value of non-originating materials of Chapter 2 through 4 does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 35.03 | A change from any other heading, except from Chapter 2 other than swine skin or Chapter 3 other than fish skin; or  A change from Chapter 2 other than swine skin or Chapter 3 other than fish skin, whether or not there is also a change from any other heading, swine skin of Chapter 2 or fish skin of Chapter 3, provided that the value of non-originating materials of Chapter 2 other than swine skin or Chapter 3 other than fish skin does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 35.04 | A change to milk protein substances from any other heading, except from Chapter 4 or dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids;  A change to any other product of heading 35.04 from any other heading, except from non-originating material of Chapter 2 through 4 or heading 11.08; or  A change to any other product of heading 35.04 from Chapter 2 through 4 or heading 11.08, whether or not there is also a change from any other heading, provided that the value of non-originating materials of Chapter 2 through 4 or heading 11.08 does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 35.05 | A change from any other heading, except from heading 11.08; or A change from heading 11.08, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 11.08 does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 35.06-35.07 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| **Chapter 36** | **Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations** |
| 36.01-36.06 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| **Chapter 37** | **Photographic or cinematographic goods** |
| 37.01 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 37.02 | A change from any other heading, except from heading 37.01. |
| 37.03-37.06 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3707.10-3707.90 | A change from any other subheading. |
| **Chapter 38** | **Miscellaneous chemical products** |
| 38.01-38.02 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 38.03 | A change from within this heading or any other heading. |
| 38.04 | A change from any other heading. |
| 3805.10 | A change to purified sulphate turpentine from any other subheading, or from raw spirits of sulphate turpentine as a result of purification by distillation; or  A change to any other product of subheading 3805.10 from any other subheading. |
| 3805.90 | A change from any other subheading. |
| 3806.10-3806.90 | A change from any other subheading. |
| 38.07 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 3808.50-3808.99 | A change from any other subheading. |
| 3809.10 | A change from any other heading, except from heading 10.06 or 11.01 through 11.08; or  A change from heading 10.06 or 11.01 through 11.08, whether or not there is also a change from any other heading, provided the weight of non-originating materials of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20 per cent of the net weight of the product. |
| 3809.91-3809.93 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 38.10 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3811.11-3811.90 | A change from any other subheading. |
| 38.12 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 38.13-38.14 | A change from any other heading. |
| 3815.11-3815.90 | A change from any other subheading. |
| 38.16-38.19 | A change from any other heading. |
| 38.20 | A change from any other heading, except from subheading 2905.31 or 2905.49; or A change from subheading 2905.31 or 2905.49, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 2905.31 or 2905.49 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 38.21-38.22 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3823.11-3823.70 | A change from any other subheading. |
| 3824.10-3824.50 | A change from any other heading; or  A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 20 per cent of the transaction value or ex-works price of the product. |
| 3824.60 | A change from any other subheading, except from heading 11.01 through 11.08, 17.01, 17.02 or subheading 2905.44; or A change from heading 11.01 through 11.08, 17.01, 17.02 or subheading 2905.44, whether or not there is also a change from any other subheading, provided that the weight of non-originating material of heading 11.01 through 11.08, 17.01, 17.02 or subheading 2905.44 does not exceed 20 per cent of the net weight of the product. |
| 3824.71-3824.83 | A change from any other heading. |
| 3824.90 | A change to biodiesel from any other heading, provided that the biodiesel is transesterified in the territory of a Party; A change to products containing ethanol from any other heading, except from ethanol of heading 22.07 or subheading 2208.90; or A change to any other product of subheading 3824.90 from any other heading. |
| 38.25 | A change from any other heading. |
| 38.26 | A change from any other heading, provided that the biodiesel is transesterified in the territory of a Party. |
| **Section VII** | **Plastics and Articles Thereof; Rubber and Articles Thereof** |
| **Chapter 39** | **Plastics and articles thereof** |
| 39.01-39.15 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the net weight of non-originating material classified in the same heading as the final product does not exceed 50 per cent of the net weight of the product. |
| 39.16-39.26 | A change from any other heading. |
| **Chapter 40** | **Rubber and articles thereof** |
| 40.01-40.11 | A change from any other heading. |
| 4012.11-4012.19 | A change from any other subheading. |
| 4012.20-4012.90 | A change from any other heading. |
| 40.13-40.16 | A change from any other heading. |
| 40.17 | A change from within this heading or any other heading. |
| **Section VIII** | **Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)** |
| **Chapter 41** | **Raw hides and skins (other than furskins) and leather** |
| 41.01-41.03 | A change from any other heading. |
| 4104.11-4104.19 | A change from any other heading. |
| 4104.41-4104.49 | A change from any other subheading. |
| 4105.10 | A change from any other heading. |
| 4105.30 | A change from any other subheading. |
| 4106.21 | A change from any other heading. |
| 4106.22 | A change from any other subheading. |
| 4106.31 | A change from any other heading. |
| 4106.32 | A change from any other subheading. |
| 4106.40 | A change from within this subheading or any other subheading. |
| 4106.91 | A change from any other heading. |
| 4106.92 | A change from any other subheading. |
| 41.07-41.13 | A change from any other heading, except from subheading 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92; or A change from subheading 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92, whether or not there is also a change from any other heading, provided that materials of subheading 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92 undergo a retanning operation in the territory of a Party. |
| 41.14-41.15 | A change 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 from any other heading. |
| **Chapter 43** | **Furskins and artificial fur; manufactures thereof** |
| 43.01 | A change from any other heading. |
| 4302.11-4302.30 | A change from any other subheading. |
| 43.03-43.04 | A change 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** | **Wood and articles of wood; wood charcoal** |
| 44.01-44.21 | A change from any other heading. |
| **Chapter 45** | **Cork and articles of cork** |
| 45.01-45.04 | A change from any other heading. |
| **Chapter 46** | **Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork** |
| 46.01-46.02 | A change 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** | **Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard** |
| 47.01-47.07 | A change from any other heading. |
| **Chapter 48** | **Paper and paperboard; articles of paper pulp, of paper or of paperboard** |
| 48.01-48.09 | A change from any other heading. |
| 4810.13-4811.90 | A change from any other subheading. |
| 48.12-48.23 | A change from any other heading. |
| **Chapter 49** | **Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans** |
| 49.01-49.11 | A change from any other heading. |
| **Section XI** | **Textiles and Textile Articles** |
| **Chapter 50** | **Silk** |
| 50.01-50.02 | A change from any other heading. |
| 50.03 | A change from within this heading or any other heading. |
| 50.04-50.06 | Spinning of natural fibres or extrusion of man-made fibres, accompanied by spinning or twisting. |
| 50.07 | Spinning of natural or man-made staple fibres, extrusion of man-made filament yarn or twisting, in each case accompanied by weaving;  Weaving accompanied by dyeing;  Yarn dyeing accompanied by weaving; or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| **Chapter 51** | **Wool, fine or coarse animal hair; horsehair yarn and woven fabric** |
| 51.01-51.05 | A change from any other heading. |
| 51.06-51.10 | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. |
| 51.11-51.13 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Weaving accompanied by dyeing;  Yarn dyeing accompanied by weaving; or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| **Chapter 52** | **Cotton** |
| 52.01-52.03 | A change from any other heading. |
| 52.04-52.07 | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. |
| 52.08-52.12 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Weaving, accompanied by dyeing or coating;  Yarn dyeing accompanied by weaving; or  Printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| **Chapter 53** | **Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn** |
| 53.01-53.05 | A change from any other heading. |
| 53.06-53.08 | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. |
| 53.09-53.11 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Weaving, accompanied by dyeing or coating;  Yarn dyeing accompanied by weaving; or  Printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| **Chapter 54** | **Man-made filaments** |
| 54.01-54.06 | Extrusion of man-made fibres accompanied, if necessary, by spinning or spinning of natural fibres. |
| 54.07-54.08 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Weaving, accompanied by dyeing or coating;  Twisting or texturing, accompanied by weaving, provided that the value of the non-twisted or non-textured yarns used does not exceed 47.5 per cent of the transaction value or ex-works price of the product; or  Printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| **Chapter 55** | **Man-made staple fibres** |
| 55.01-55.07 | Extrusion of man-made fibres. |
| 55.08-55.11 | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. |
| 55.12-55.16 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Weaving, accompanied by dyeing or coating;  Yarn dyeing accompanied by weaving; or  Printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| **Chapter 56** | **Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof** |
| 56.01 | A change from any other chapter. |
| 5602.10 | Extrusion of man-made fibres accompanied by fabric formation, however polypropylene filament of heading 54.02, polypropylene fibres of heading 55.03 or 55.06, or polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used, provided that their total value does not exceed 40 per cent of the transaction value or ex-works price of the product; or  Fabric formation alone in the case of felt made from natural fibres. |
| 5602.21-5602.90 | Extrusion of man-made fibres accompanied by fabric formation; or  Fabric formation alone in the case of other felt made from natural fibres. |
| 56.03 | Extrusion of man-made fibres or use of natural fibres, accompanied by nonwoven techniques including needle punching. |
| 5604.10 | A change from any other heading. |
| 5604.90 |  |
| - Rubber thread (textile covered) | Production from rubber thread or cord, not textile covered. |
| - Other | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. |
| 56.05 | A change from any other heading, except from yarn of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.09 through 55.11;  Extrusion of man-made fibres accompanied by spinning, or spinning of natural or man-made staple fibres. |
| 56.06 | A change from any other heading, except from yarn of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.09 through 55.11;  Extrusion of man-made fibres accompanied by spinning, or spinning of natural or man-made staple fibres; Spinning accompanied by flocking; or Flocking accompanied by dyeing. |
| 56.07 | A change from any other heading, except from yarn of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.09 through 55.11; Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres; or Flocking, accompanied by dyeing or printing. |
| 56.08 | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres; or  Flocking, accompanied by dyeing or printing. |
| 56.09 | A change from any other heading, except from yarn of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 54.01 through 54.06 or 55.09 through 55.11; Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres; or Flocking, accompanied by dyeing or printing. |
| **Chapter 57** | **Carpets and other textile floor coverings** ***Note:****For products of this Chapter jute fabric may be used as a backing.* |
| 57.01-57.05 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Production from coir yarn, sisal yarn or jute yarn;  Flocking, accompanied by dyeing or printing;  Tufting, accompanied by dyeing or printing; or Extrusion of man-made fibres accompanied by non-woven techniques including needle punching, however polypropylene filament of heading 54.02, polypropylene fibres of heading 55.03 or 55.06, or polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| **Chapter 58** | **Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery** ***Note:****For products of heading 58.11, the materials used to produce wadding must be extruded in the territory of one or both of the Parties.* |
| 58.01-58.04 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving;  Weaving, accompanied by dyeing, flocking or coating;  Flocking, accompanied by dyeing or printing;  Yarn dyeing accompanied by weaving; or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 58.05 | A change from any other heading. |
| 58.06-58.09 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or fabric formation;  Weaving or fabric formation, accompanied by dyeing, flocking or coating;  Flocking, accompanied by dyeing or printing;  Yarn dyeing, accompanied by weaving or fabric formation; or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 58.10 | Production in which the value of all the materials used does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 58.11 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving, knitting or non-woven process;  Weaving, knitting or non-woven process, in each case accompanied by dyeing, flocking or coating;  Flocking, accompanied by dyeing or printing;  Yarn dyeing, accompanied by weaving, knitting or non-woven process; or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| **Chapter 59** | **Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use** |
| 59.01 | Weaving, knitting or a non-woven process, in each case accompanied by dyeing, flocking or coating; or  Flocking, accompanied by dyeing or printing. |
| 59.02 |  |
| - Containing not more than 90 per cent by weight of textile materials | Weaving, knitting or a non-woven process. |
| - Other | Extrusion of man-made fibres accompanied by weaving, knitting or a non-woven process. |
| 59.03 | Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating; or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 59.04 | Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating. |
| 59.05 |  |
| - Impregnated, coated, covered or laminated with rubber, plastics or other materials | Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating. |
| - Other | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving, knitting or a non-woven process; |
|  | Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating; or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 59.06 |  |
| - Knitted or crocheted fabrics | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting;  Knitting, accompanied by dyeing or coating; or Dyeing of yarn of natural fibres accompanied by knitting. |
| - Other fabrics made of synthetic filament yarn, containing more than 90 per cent by weight of textile materials | Extrusion of man-made fibres accompanied by weaving, knitting or a non-woven process. |
| - Other | Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating; or  Dyeing of yarn of natural fibres accompanied by weaving, knitting or forming. |
| 59.07 | A change from any other chapter, except from fabric of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.10, 53.11, 54.07, 54.08, 55.12 through 55.16, 56.02, 56.03, Chapter 57, heading 58.03, 58.06, 58.08 or 60.02 through 60.06; Weaving, accompanied by dyeing, flocking or coating; Flocking, accompanied by dyeing or printing; or Printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 59.08 |  |
| - Incandescent gas mantles, impregnated | Production from tubular knitted gas-mantle fabric. |
| - Other | A change from any other heading. |
| 59.09-59.11 |  |
| - Polishing discs or rings other than of felt of heading 59.11 | Weaving, knitting or a non-woven process. |
| - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp or weft, or flat woven with multiple warp or weft of heading 59.11 | Spinning of natural or of man-made staple fibres, in each case accompanied by weaving or knitting; or  Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating, provided that only one or more of the following materials are used:  - coir yarn, - yarn of polytetrafluoroethylene, - yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin, - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, - monofil of polytetrafluoroethylene, - yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn, - copolyester monofilaments of a polyester, a resin of terephthalic acid, 1,4-cyclohexanediethanol and isophthalic acid. |
| - Other | Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, in each case accompanied by weaving, knitting or a non-woven process; or  Weaving, knitting or a non-woven process, in each case accompanied by dyeing or coating. |
| **Chapter 60** | **Knitted or crocheted fabrics** |
| 60.01-60.06 | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting;  Knitting, accompanied by dyeing, flocking or coating;  Flocking, accompanied by dyeing or printing;  Dyeing of yarn of natural fibres accompanied by knitting; or Twisting or texturing, accompanied by knitting provided that the value of the non-twisted or non-textured yarns used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| **Chapter 61** | **Articles of apparel and clothing accessories, knitted or crocheted** |
| 61.01-61.17 |  |
| - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Knitting or crocheting and making-up (including cutting). |
| - Other (knit to shape products) | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or crocheting; or Dyeing of yarn of natural fibres accompanied by knitting or crocheting. |
| **Chapter 62** | **Articles of apparel and clothing accessories, not knitted or crocheted** |
| 62.01 | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.02 |  |
| - Women's, or girls' clothing, embroidered | Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.03 | Weaving accompanied by making up (including cutting); or Making up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.04 |  |
| - Women's, or girls' clothing, embroidered | Weaving accompanied by making up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making up (including cutting); or Making up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.05 | Weaving accompanied by making up (including cutting); or Making up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.06 |  |
| - Women's, or girls' clothing, embroidered | Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.07-62.08 | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.09 |  |
| - Women's, or girls' clothing, embroidered | Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.10 |  |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Production from yarn; or Production from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving or other fabric formation process, accompanied by making-up (including cutting); or  Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.11 |  |
| -Women's, or girls' clothing, embroidered | Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.12 | Knitting or weaving, accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.13-62.14 |  |
| - Embroidered | Weaving accompanied by making-up (including cutting); Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product; or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.15 | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.16 |  |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Production from yarn; or Production from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting); or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 62.17 |  |
| - Embroidered | Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester - Interlinings for collars and cuffs, cut out | Weaving accompanied by making-up (including cutting); or Coating provided that the value of the uncoated fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product accompanied by making-up (including cutting). Production from materials of any heading, except that of the product, and in which the value of all the non-originating materials used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other | Weaving accompanied by making-up (including cutting). |
| **Chapter 63** | **Other made up textile articles; sets; worn clothing and worn textile articles; rags** |
| 63.01-63.04 |  |
| - Of felt, of nonwovens | Extrusion of man-made fibres or use of natural fibres, in each case accompanied by a non-woven process including needle punching and making-up (including cutting). |
| - Other, embroidered | Weaving or knitting, accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| - Other, not embroidered | Weaving or knitting, accompanied by making-up (including cutting). |
| 63.05 | Extrusion of man-made fibres or spinning of natural or man-made staple fibres, in each case accompanied by weaving or knitting and making-up (including cutting); or  Extrusion of man-made fibres or use of natural fibres, in each case accompanied by any non-woven techniques including needle punching and making-up (including cutting). |
| 63.06 |  |
| - Of nonwovens | Extrusion of man-made fibres or use of natural fibres, in each case accompanied by any non-woven techniques including needle punching. |
| - Other | Weaving accompanied by making-up (including cutting); or Coating, provided that the value of the uncoated fabric used does not exceed 40 per cent of the transaction value or ex-works price of the product, accompanied by making-up (including cutting). |
| 63.07 | Production in which the value of non-originating materials used does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 63.08 | A change from any other chapter, provided that either the fabric or the yarn meets the rule of origin that would be applicable if the fabric or yarn were classified alone. |
| 63.09 | A change from any other heading. |
| 63.10 | A change from any other heading. |
| **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** | **Footwear, gaiters and the like; parts of such articles** |
| 64.01-64.05 | A change from any other heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 64.06. |
| 64.06 | A change from any other heading. |
| **Chapter 65** | **Headgear and parts thereof** |
| 65.01-65.07 | A change from any other heading. |
| **Chapter 66** | **Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof** |
| 66.01-66.03 | A change from any other heading. |
| **Chapter 67** | **Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair** |
| 67.01 | A change to articles of feather or down from within this heading or any other heading; or A change to any other product of heading 67.01 from any other heading. |
| 67.02-67.04 | A change from any other heading. |
| **Section XIII** | **Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware** |
| **Chapter 68** | **Articles of stone, plaster, cement, asbestos, mica or similar materials** |
| 68.01-68.02 | A change from any other heading. |
| 68.03 | A change from within this heading or any other heading. |
| 68.04-68.11 | A change from any other heading. |
| 6812.80-6812.99 | A change from any other subheading. |
| 68.13 | A change from any other heading. |
| 6814.10-6814.90 | A change from within any one of these subheadings or any other subheading. |
| 68.15 | A change from any other heading. |
| **Chapter 69** | **Ceramic products** |
| 69.01-69.14 | A change from any other heading. |
| **Chapter 70** | **Glass and glassware** |
| 70.01-70.05 | A change from any other heading. |
| 70.06 | A change from within this heading or any other heading. |
| 70.07-70.08 | A change from any other heading. |
| 7009.10 | A change from any other subheading. |
| 7009.91-7009.92 | A change from any other heading. |
| 70.10 | A change from any other heading; or A change to cut glassware from uncut glassware of heading 70.10, whether or not there is also a change from any other heading, provided that the value of the non-originating uncut glassware does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 70.11 | A change from any other heading. |
| 70.13 | A change from any other heading; or A change to cut glassware from uncut glassware of heading 70.13, whether or not there is also a change from any other heading, provided that the value of the non-originating uncut glassware does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 70.14-70.18 | A change from any other heading. |
| 7019.11-7019.40 | A change from any other heading. |
| 7019.51 | A change from any other subheading, except from subheading 7019.52 through 7019.59. |
| 7019.52-7019.90 | A change from any other subheading. |
| 70.20 | A change from any other heading. |
| **Section XIV** | **Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin** |
| **Chapter 71** | **Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin** |
| 71.01 | A change from any other heading. |
| 7102.10 | A change from any other heading. |
| 7102.21-7102.39 | A change from any other subheading, except from subheading 7102.10. |
| 7103.10-7104.90 | A change from any other subheading. |
| 71.05 | A change from any other heading. |
| 7106.10-7106.92 | A change from any other subheading; or A change from within any one of these subheadings, whether or not there is also a change from another subheading, provided that the non-originating materials classified in the same subheading as the final product undergo electrolytic, thermal or chemical separation or alloying. |
| 71.07 | A change from within this heading or any other heading. |
| 7108.11-7108.20 | A change from any other subheading; or A change from within any one of these subheadings, whether or not there is also a change from another subheading, provided that the non-originating materials classified in the same subheading as the final product undergo electrolytic, thermal or chemical separation or alloying. |
| 71.09 | A change from within this heading or any other heading. |
| 7110.11-7110.49 | A change from any other subheading; or A change from within any one of these subheadings, whether or not there is also a change from another subheading, provided that the non-originating materials classified in the same subheading as the final product undergo electrolytic, thermal or chemical separation or alloying. |
| 71.11 | A change from within this heading or any other heading. |
| 71.12-71.15 | A change from any other heading. |
| 71.16-71.17 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 71.18 | A change from any other heading. |
| **Section XV** | **Base Metals and Articles of Base Metal** |
| **Chapter 72** | **Iron and steel** |
| 72.01-72.07 | A change from any other heading. |
| 72.08-72.17 | A change from any heading outside this group. |
| 72.18 | A change from any other heading. |
| 72.19-72.23 | A change from any heading outside this group. |
| 72.24 | A change from any other heading. |
| 72.25-72.29 | A change from any heading outside this group. |
| **Chapter 73** | **Articles of iron or steel** |
| 73.01-73.03 | A change from any other heading. |
| 7304.11-7304.39 | A change from any other heading. |
| 7304.41 | A change from any other subheading. |
| 7304.49-7304.90 | A change from any other heading. |
| 73.05-73.06 | A change from any other heading. |
| 7307.11-7307.19 | A change from any other heading. |
| 7307.21-7307.29 | A change from any other heading, except from forged blanks of heading 72.07; or  A change from forged blanks of heading 72.07, whether or not there is also a change from any other heading, provided that the value of the non-originating forged blanks of heading 72.07 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 7307.91-7307.99 | A change from any other heading. |
| 73.08 | A change from any other heading, except from subheading 7301.20; or A change from subheading 7301.20, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 7301.20 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 73.09-73.14 | A change from any other heading. |
| 73.15 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 73.16-73.20 | A change from any other heading. |
| 73.21 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 73.22-73.23 | A change from any other heading. |
| 73.24 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 73.25-73.26 | A change from any other heading. |
| **Chapter 74** | **Copper and articles thereof** |
| 74.01-74.02 | A change from any other heading. |
| 7403.11-7403.29 | A change from any other subheading. |
| 74.04-74.19 | A change from any other heading. |
| **Chapter 75** | **Nickel and articles thereof** |
| 75.01-75.08 | A change from any other heading. |
| **Chapter 76** | **Aluminium and articles thereof** |
| 7601.10-7601.20 | A change from within any one of these subheadings or any other subheading. |
| 76.02-76.06 | A change from any other heading. |
| 76.07 | A change from any other heading; or  A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 76.08-76.16 | A change from any other heading. |
| **Chapter 78** | **Lead and articles thereof** |
| 7801.10 | A change from any other subheading. |
| 7801.91-7801.99 | A change from any other heading. |
| 78.02-78.06 | A change from any other heading. |
| **Chapter 79** | **Zinc and articles thereof** |
| 79.01-79.07 | A change from any other heading. |
| **Chapter 80** | **Tin and articles thereof** |
| 80.01-80.07 | A change from any other heading. |
| **Chapter 81** | **Other base metals; cermets; articles thereof** |
| 8101.10-8113.00 | A change from any other subheading. |
| **Chapter 82** | **Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal**  *Note: Handles of base metal used in the production of a product of this chapter shall be disregarded in determining the origin of that product.* |
| 82.01-82.04 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8205.10-8205.70 | A change from any other heading; or A change from within this heading, except from subheading 8205.90, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading, other than subheading 8205.90, does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8205.90 | A change from any other heading;  A change to anvils, portable forges, hand or pedal-operated grinding wheels from within this heading, except from a set of subheading 8205.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of this heading, other than a set of subheading 8205.90, does not exceed 50 per cent of the transaction value or ex-works price of the product; or A change to a set from any other product of this heading, whether or not there is also a change from any other heading, provided that the value of the non-originating component products of this heading does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 82.06 | A change from any other heading, except from heading 82.02 through 82.05; or A change from heading 82.02 through 82.05, whether or not there is also a change from any other heading, provided that the value of the non-originating component products of heading 82.02 through 82.05 does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 8207.13 | A change from any other heading, except from heading 82.09; or A change from subheading 8207.19 or heading 82.09, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8207.19 or heading 82.09 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8207.19-8207.90 | A change from any other heading; or A change from within any one of these subheadings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 82.08-82.10 | A change from any other heading. |
| 8211.10 | A change from any other heading; or A change from subheading 8211.91 through 8211.95, whether or not there is also a change from any other heading, provided that the value of the non-originating component products of subheading 8211.91 through 8211.93 does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 8211.91-8211.93 | A change from any other heading; or A change from subheading 8211.94 or 8211.95, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8211.94 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8211.94-8211.95 | A change from any other heading. |
| 82.12-82.13 | A change from any other heading. |
| 8214.10 | A change from any other heading. |
| 8214.20 | A change from any other heading; or A change to a set of subheading 8214.20 from within this subheading, whether or not there is also a change from any other heading, provided that the value of the non-originating component products of subheading 8214.20 does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 8214.90 | A change from any other heading. |
| 8215.10-8215.20 | A change from any other heading; or A change from subheading 8215.91 through 8215.99, whether or not there is also a change from any other heading, provided that the value of the non-originating component products of subheading 8215.91 through 8215.99 does not exceed 25 per cent of the transaction value or ex-works price of the product. |
| 8215.91-8215.99 | A change from any other heading. |
| **Chapter 83** | **Miscellaneous articles of base metal** |
| 8301.10-8301.50 | A change from any other heading; or  A change from subheading 8301.60, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8301.60 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8301.60-8301.70 | A change from any other heading. |
| 8302.10-8302.30 | A change from any other heading. |
| 8302.41 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8302.42-8302.50 | A change from any other heading. |
| 8302.60 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 83.03-83.04 | A change from any other heading. |
| 83.05 | A change from any other heading; or  A change from subheading 8305.90, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8305.90 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 83.06 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 83.07 | A change from any other heading. |
| 83.08 | A change from any other heading; or  A change from subheading 8308.90, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8308.90 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 83.09-83.10 | A change from any other heading. |
| 83.11 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| **Section XVI** | **Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, And Parts and Accessories of Such Articles** |
| **Chapter 84** | **Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof** |
| 84.01-84.12 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8413.11-8413.82 | A change from any other subheading. |
| 8413.91-8413.92 | A change from any other heading. |
| 84.14-84.15 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8416.10-8417.90 | A change from any other subheading. |
| 84.18-84.22 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8423.10-8426.99 | A change from any other subheading. |
| 84.27 | A change from any other heading, except from heading 84.31; or A change from heading 84.31, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 84.31 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8428.10-8430.69 | A change from any other subheading. |
| 84.31 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8432.10-8442.50 | A change from any other subheading. |
| 84.43 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8444.00-8449.00 | A change from any other subheading. |
| 84.50-84.52 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8453.10-8454.90 | A change from any other subheading. |
| 84.55 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 84.56-84.65 | A change from any other heading, except from heading 84.66; or A change from within any one of these headings or heading 84.66, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product or heading 84.66 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 84.66 | A change from any other heading. |
| 84.67-84.68 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8469.00-8472.90 | A change from any other subheading. |
| 84.73 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8474.10-8479.90 | A change from any other subheading. |
| 84.80-84.83 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8484.10-8484.20 | A change from any other subheading. |
| 8484.90 | A change from any other subheading, provided the value of the non-originating component products does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 84.86 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8487.10-8487.90 | A change from any other subheading. |
| **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** |
| 85.01-85.02 | A change from any other heading, except from heading 85.03; or A change from within any one of these headings or heading 85.03, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product or heading 85.03 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.03-85.16 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8517.11-8517.62 | A change from any other subheading. |
| 8517.69-8517.70 | A change from any other heading; or  A change from within heading 85.17, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 85.17 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.18 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.19-85.21 | A change from any other heading, except heading 85.22; or A change from heading 85.22, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in heading 85.22 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.22 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.23 | A change from any other heading. |
| 85.25 | A change from within this heading or any other heading, provided that the value of all non-originating materials does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 85.26-85.28 | A change from any other heading, except from heading 85.29; or A change from heading 85.29, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 85.29 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.29 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8530.10-8530.90 | A change from any other subheading. |
| 85.31 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 8532.10-8534.00 | A change from any other subheading. |
| 85.35-85.37 | A change from any other heading, except from heading 85.38; or A change from heading 85.38, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in heading 85.38 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 85.38-85.48 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| **Section XVII** | **Vehicles, Aircraft, Vessels and Associated Transport Equipment** |
| **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** |
| 86.01-86.06 | A change from any other heading, except from heading 86.07; or A change from heading 86.07, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 86.07 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 86.07 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 86.08-86.09 | A change from any other heading. |
| **Chapter 87** | **Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof** |
| 87.01 | Production in which the value of all non-originating materials used does not exceed 45 per cent of the transaction value or ex-works price of the product.[[4]](#footnote-5) |
| 87.02 | Production in which the value of all non-originating materials used does not exceed 45 per cent of the transaction value or ex-works price of the product.[[5]](#footnote-6) |
| 87.03 | Production in which the value of all non-originating materials used does not exceed 50 per cent of the transaction value or ex-works price of the product.[[6]](#footnote-7) |
| 87.04 | Production in which the value of all non-originating materials used does not exceed 45 per cent of the transaction value or ex-works price of the product. [[7]](#footnote-8) |
| 87.05 | Production in which the value of all non-originating materials used does not exceed 45 per cent of the transaction value or ex-works price of the product.[[8]](#footnote-9) |
| 87.06 | A change from any other heading, except from heading 84.07, 84.08 or 87.08; or  A change from within this heading, heading 84.07, 84.08 or 87.08, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading or heading 84.07, 84.08 or 87.08 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 87.07 | A change from any other heading, except from heading 87.08; or  A change from within this heading or heading 87.08, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading or heading 87.08 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 87.08 | A change from any other heading; or  A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 87.09 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 87.10-87.11 | A change from any other heading. |
| 87.12 | A change from any other heading, except from 87.14; or A change from heading 87.14, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 87.14 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 87.13 | A change from any other heading. |
| 87.14-87.16 | A change from any other heading; or  A change from within any one of these headings, whether or not there is a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| **Chapter 88** | **Aircraft, spacecraft, and parts thereof** |
| 88.01 | A change from any other heading. |
| 88.02-88.05 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| **Chapter 89** | **Ships, boats and floating structures** |
| 89.01-89.06 | A change from any other chapter; or A change from within this chapter, whether or not there is also a change from any other chapter, provided that the value of non-originating materials of Chapter 89 does not exceed 40 per cent of the transaction value or ex-works price of the product. |
| 89.07-89.08 | A change from any other heading. |
| **Section XVIII** | **Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof** |
| **Chapter 90** | **Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof** |
| 90.01 | A change from any other heading. |
| 90.02 | A change from any other heading, except from heading 90.01; or A change from within this heading or heading 90.01, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading or heading 90.01 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 90.03-90.33 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| **Chapter 91** | **Clocks and watches and parts thereof** |
| 91.01-91.07 | A change from any other heading, except from heading 91.08 through 91.14; or A change from heading 91.08 through 91.14, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 91.08 through 91.14 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 91.08-91.14 | A change from any other heading; or  A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| **Chapter 92** | **Musical instruments; parts and accessories of such articles** |
| 92.01-92.08 | A change from any other heading, except from heading 92.09; or A change from heading 92.09, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 92.09 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 92.09 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| **Section XIX** | **Arms and Ammunition; Parts and Accessories Thereof** |
| **Chapter 93** | **Arms and ammunition; parts and accessories thereof** |
| 93.01-93.04 | A change from any other heading, except from heading 93.05; or A change from heading 93.05, whether or not there is also a change from any other heading, provided that the value of non-originating materials of heading 93.05 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 93.05-93.07 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| **Section XX** | **Miscellaneous Manufactured Articles** |
| **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** |
| 94.01-94.06 | A change from any other heading; or  A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| **Chapter 95** | **Toys, games and sports requisites; parts and accessories thereof** |
| 95.03-95.05 | A change from any other heading; or A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 9506.11-9506.29 | A change from any other heading; or A change from within any one of these subheadings or any other subheading, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 9506.31 | A change from any other heading; or A change from subheading 9506.39, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 9506.39 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 9506.32-9506.99 | A change from any other heading; or A change from within any one of these subheadings or any other subheading, whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 95.07-95.08 | A change from any other heading. |
| **Chapter 96** | **Miscellaneous manufactured articles** |
| 9601.10-9602.00 | A change from within any one of these subheadings or any other subheading. |
| 96.03-96.04 | A change from any other heading. |
| 96.05 | A change from any other heading, provided that the value of the non-originating component products does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 96.06-96.07 | A change from any other heading; or  A change from within any one of these headings, whether or not there is also a change from any other heading, provided that the value of non-originating materials classified in the same heading as the final product does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 9608.10-9608.40 | A change from any other heading; or A change from within this heading, except from subheading 9608.50, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading other than subheading 9608.50 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 9608.50 | A change from any other heading; or A change from subheading 9608.10 through 9608.40 or 9608.60 through 9608.99, whether or not there is also a change from any other heading, provided that the value of the non-originating component products of subheading 9608.10 through 9608.40 or 9608.60 through 9608.99 does not exceed 25 per cent of the transaction value or ex-works price of the set. |
| 9608.60-9608.99 | A change from any other heading; or A change from within this heading, except from subheading 9608.50, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading other than subheading 9608.50 does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 96.09 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 96.10-96.12 | A change from any other heading. |
| 96.13 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 96.14 | A change from within this heading or any other heading. |
| 96.15 | A change from any other heading; or A change from within this heading, whether or not there is also a change from any other heading, provided that the value of non-originating materials of this heading does not exceed 50 per cent of the transaction value or ex-works price of the product. |
| 96.16-96.18 | A change from any other heading. |
| 96.19 | A change from any other heading. |
| **Section XXI** | **Works of Art, Collectors' Pieces and Antiques** |
| **Chapter 97** | **Works of art, collectors' pieces and antiques** |
| 97.01-97.06 | A change from any other heading. |

**ANNEX 5-A**

**ORIGIN QUOTAS AND ALTERNATIVES TO THE PRODUCT-SPECIFIC RULES OF ORIGIN IN ANNEX 5**

# Common Provisions

1. Annex 5-A applies to the products identified in the following Sections:
   1. Section A: Agricultural Products
   2. Section B: Fish and Seafood
   3. Section C: Textiles and Apparel
   4. Section D: Vehicles
2. For the products listed in the tables within each Section, the corresponding rules of origin are alternatives to those set out in Annex 5 — Product-Specific Rules of Origin, within the limits of the applicable annual quota.
3. The importing Party shall manage the origin quotas on a first-come first-served basis and shall calculate the quantity of products entered under these origin quotas on the basis of that Party's imports.
4. All exports under the origin quotas must make reference to Annex 5-A. The Parties shall not count any products against the annual origin quota without such reference.
5. Canada shall notify the United Kingdom if any Canadian-issued documentation requirements are established for:
6. products exported from Canada under the applicable origin quota; or
7. products imported into Canada under the applicable origin quota.
8. If the United Kingdom receives notification pursuant to paragraph 5(a), the United Kingdom shall allow for only those products accompanied by such documentation to claim the preferential tariff treatment based on the alternative rule of origin specified in Annex 5-A.
9. The Parties shall administer the origin quotas on a calendar year basis with the full in-quota quantity to be made available on January 1st of each year. For the administration of these origin quotas in the year of entry into force of the United Kingdom-Canada Agreement, for the period from the date of entry into force until December 31 of that year, the Parties shall calculate the quota volumes of these origin quotas by discounting the volume corresponding to the period running between the 1st of January and the date of entry into force of the United Kingdom-Canada Agreement.
10. With respect to the United Kingdom, any quantities referred to in this Annex shall be managed by the UK Customs Authority, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable legislation of the United Kingdom.
11. Additional provisions, such as review or growth of the origin quotas, are provided separately for each Section.
12. The annual quotas set out in this Annex will cease to apply three years after entry into force of the United Kingdom-Canada Agreement. Not more than 30 months after the entry into force of the United Kingdom-Canada Agreement, the Parties shall discuss and decide whether the period should be extended. If they agree, the application of the annual quotas set out in this Annex may be extended by decision of the Canada-UK Joint Committee.
13. If the annual quotas set out in this Annex cease to apply in accordance with paragraph 10, the Parties shall calculate the volumes of these quotas in the final year by discounting the volume corresponding to the period running between the date the origin quota ceased to apply and 31 December of that year.

# Section A — Agriculture

***Table A.1 -* Quota Allocation for High-Sugar Containing[[9]](#footnote-10) Products Exported from Canada to the United Kingdom[[10]](#footnote-11)**

|  |  |  |  |
| --- | --- | --- | --- |
| **HS 2012 classification** | **Product description** | **Sufficient production** | **Quota for exports from Canada into the United Kingdom (metric tonnes, net weight) for the period from 1 January 2024 through 31 March 2024** |
| ex 1302.20 | Pectic substances, pectinates and pectates, containing added sugar of subheading 1701.91 through 1701.99 | A change from within this subheading or any other subheading, except from subheading 1701.91 through 1701.99. | 3,150 |
| ex 1806.10 | Cocoa powder, containing added sugar of subheading 1701.91 through 1701.99 | A change from any other subheading, except from subheading 1701.91 through 1701.99. |
| ex 1806.20 | Preparations containing added sugar of subheading 1701.91 through 1701.99 for the preparation of chocolate beverages | A change from within this subheading or any other subheading, except from subheading 1701.91 through 1701.99. |
| ex 2101.12 | Preparations with a basis of extracts, essences or concentrates of coffee or with a basis of coffee containing added sugar of subheading 1701.91 through 1701.99 | A change from any other subheading, except from subheading 1701.91 through 1701.99. |
| ex 2101.20 | Preparations with a basis of extracts, essences or concentrates of tea or maté, or with a basis of tea or maté containing added sugar of subheading 1701.91 through 1701.99 | A change from within this subheading or any other subheading, except from subheading 1701.91 through 1701.99. |
| ex 2106.90 | Food preparations containing added sugar of subheading 1701.91 through 1701.99 | A change from within this subheading or any other subheading, except from subheading 1701.91 through 1701.99. |

## Growth Provisions Related to Table A.1

1. At the end of each five year period for the first three consecutive five year periods following the entry into force of the United Kingdom-Canada Agreement, the origin quota volume in Table A.1 will be increased by 20 per cent of the volume set in the previous period, provided that:
   1. in any one year during the first five year period the fill-rate is at least 60 per cent;
   2. in any one year during the second five year period the fill-rate is at least 70 per cent; and
   3. in any one year during the third five year period the fill-rate is at least 80 per cent.
2. Any increase in the origin quota volume will be implemented in the first quarter of the subsequent calendar year.

**Table A.2 - Quota Allocation for Sugar Confectionery and Chocolate Preparations Exported from Canada to the United Kingdom**

|  |  |  |  |
| --- | --- | --- | --- |
| **HS 2012 classification** | **Product description** | **Sufficient production** | **Quota for exports from Canada into the United Kingdom (metric tonnes, net weight) for the period from 1 January 2024 through 31 March 2024** |
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa | A change from any other heading. | 1,050 |
| 1806.31 | Chocolate and other food preparations containing cocoa, in blocks, slabs or bars, filled, weighing no more than 2 kilograms | A change from any other subheading, provided that the change is the result of more than packaging. |
| 1806.32 | Chocolate and other food preparations containing cocoa, in blocks, slabs or bars, not filled, weighing no more than 2 kilograms |
| 1806.90 | Chocolate and other food preparations containing cocoa other than those of subheading 1806.10 through 1806.32 |

**Table A.3 - Quota Allocation for Processed Foods Exported from Canada to the United Kingdom**

|  |  |  |  |
| --- | --- | --- | --- |
| **HS 2012 classification** | **Product description** | **Sufficient production** | **Quota for exports from Canada into the United Kingdom (metric tonnes net weight) for the period from 1 January 2024 through 31 March 2024** |
| 19.01 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 through 04.04, not containing cocoa or containing less than 5 per cent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included | A change from any other heading. | 4,812.5 |
| ex 1902.11 | Uncooked pasta, not stuffed or otherwise prepared, containing eggs and rice | A change from any other heading. |
| ex 1902.19 | Uncooked pasta, not stuffed or otherwise prepared, other, containing rice |
| ex 1902.20 | Stuffed pasta, whether or not cooked or otherwise prepared, containing rice |
| ex 1902.30 | Other pasta, containing rice |
| 1904.10 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes) | A change from any other heading; or  A change from within this heading, whether or not there is also a change from any other heading, provided that the weight of the non-originating materials of this heading does not exceed 30 per cent of either the net weight of the product or the net weight of all material used in production. |
| 1904.20 | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals |
| 1904.90 | Prepared foods other than those of subheading 1904.10 through 1904.30 | A change from any other heading. |
| 19.05 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | A change from any other heading. |
| 2009.81 | Cranberry juice | A change from any other heading. |
| ex 2009.89 | Blueberry juice | A change from any other heading. |
| 2103.90 | Other sauces and preparations therefor, other mixed condiments and mixed seasonings | A change from any other heading. |
| ex 2106.10 | Protein concentrates and textured protein substances, not containing added sugar of subheading 1701.91 through 1701.99 or containing less than 65 per cent by net weight of added sugar of subheading 1701.91 through 1701.99 | A change from any other subheading; or  A change from within the same subheading, whether or not there is also a change from any other subheading, provided that the net weight of non-originating material from within that subheading does not exceed 30 per cent of either the net weight of the product or the net weight of all material used in production. |
| ex 2106.90 | Other food preparations not elsewhere specified or included, not containing added sugar of subheading 1701.91 through 1701.99 or containing less than 65 per cent by net weight of added sugar of subheading 1701.91 through 1701.99 |

**Table A.4 - Quota Allocation for Dog and Cat Food Exported from Canada to the United Kingdom**

|  |  |  |  |
| --- | --- | --- | --- |
| **HS 2012 classification** | **Product description** | **Sufficient production** | **Quota for exports from Canada into the United Kingdom (metric tonnes, net weight) for the period from 1 January 2024 through 31 March 2024** |
| 2309.10 | Dog or cat food, put up for retail sale | A change from subheading 2309.90 or any other heading, except from dog or cat food of subheading 2309.90. | 4,050 |
| ex 2309.90 | Dog or cat food, not put up for retail sale | A change from within this subheading or any other heading, except from dog or cat food from within this subheading. |

# Section B — Fish and Seafood

**Table B.1 - Quota Allocation for Fish and Seafood Exported from Canada to the United Kingdom**

|  |  |  |  |
| --- | --- | --- | --- |
| **HS 2012 classification** | **Product description** | **Quota for exports from Canada into the United Kingdom (metric tonnes, net weight) for the period from 1 January 2024 through 31 March 2024** | **Sufficient production** |
| ex 0304.83 | Frozen fillets of halibut, other than *Reinhardtius hippoglossoides* | 2.5 | A change from any other heading.[[11]](#footnote-12) |
| ex 0306.12 | Cooked and frozen lobster | 210 | A change from any other subheading. |
| 1604.11 | Prepared or preserved salmon | 600 | A change from any other chapter. |
| 1604.12 | Prepared or preserved herring | 12.5 |
| ex 1604.13 | Prepared or preserved sardines, sardinella and brisling or sprats, excluding *Sardina pilchardus* | 50 |
| ex 1605.10 | Prepared or preserved crab, other than *Cancer pagurus* | 11 |
| 1605.21-1605.29 | Prepared or preserved shrimps and prawns | 675 |
| 1605.30 | Prepared and preserved lobster | 60 |

## Growth Provisions Related to Table B.1

1. For each of the products listed in Table B.1, if more than 80 per cent of an origin quota assigned to a product is used during a calendar year, the origin quota allocation will be increased for the following calendar year. The increase will be 10 per cent of the origin quota assigned to the product in the previous calendar year. The growth provision will apply for the first time after the expiry of the first complete calendar year following the entry into force of the United Kingdom-Canada Agreement and will be applied for four consecutive years in total.
2. Any increase in the origin quota volume will be implemented in the first quarter of the subsequent calendar year. The importing Party shall notify the Party of export in writing if the condition in paragraph 1 is met, and if so, the increase in the origin quota and the date on which the increase is applicable. The Parties shall ensure that the increased origin quota and the date on which it becomes applicable are publicly available.

# Section C — Textiles and Apparel

***Table C.1 -* Quota Allocation for Textiles Exported from Canada to the United Kingdom**

|  |  |  |  |
| --- | --- | --- | --- |
| **HS 2012 classification** | **Product description** | **Quota for exports from Canada into the United Kingdom (kilograms net weight, unless otherwise specified) for the period from 1 January 2024 through 31 March 2024** | **Sufficient production** |
| 5107.20 | Yarn of combed wool, not put up for retail sale, containing less than 85 per cent by weight of wool | 48,000 | A change from any other heading. |
| 5205.12 | Cotton yarn not elsewhere specified or included, 85 per cent or more by weight of cotton, not put up for retail sale, single uncombed yarn, over 14 nm but not over 43 nm | 294,000 | A change from any other heading. |
| 5208.59 | Woven fabrics of cotton, 85 per cent or more cotton by weight, printed, other than plain weave, not elsewhere specified or included, weighing not over 200 g/m2 | 15,000 m² | A change from any other heading. |
| 5209.59 | Woven fabrics of cotton, 85 per cent or more cotton by weight, printed, other than plain weave, not elsewhere specified or included, weighing over 200 g/m2 | 19,750 m² |
| 54.02 | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilaments of less than 67 decitex | 1,000,500 | A change from any other heading. |
| 5404.19 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, not elsewhere specified or included | 5,250 |
| 54.07 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04 | 1,209,500 m² | A change from any other heading; or Printing or dyeing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the non-originating fabric does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 5505.10 | Waste (including noils, yarn waste and garnetted stock), of synthetic fibres | 256,250 | A change from any other heading. |
| 5513.11 | Woven fabrics of polyester staple fibres, under 85 per cent (wt.) of such fibres, unbleached or bleached, plain weave, mixed mainly or solely with cotton, not over 170 g/m2 | 1,564,750 m² | A change from any other heading. |
| 56.02 | Felt, whether or not impregnated, coated, covered or laminated | 145,750 | A change from any other chapter. |
| 56.03 | Nonwovens (of textile materials), whether or not impregnated, coated, covered or laminated | 155,250 |
| 57.03 | Carpets and other textile floor coverings, tufted, whether or not made-up | 49,000 m² |
| 58.06 | Narrow woven fabrics, other than goods of heading 58.07 (other than labels, badges and similar articles, in the piece etc.); narrow fabrics consisting of warp without weft assembled by means of an adhesive | 42,250 | A change from any other heading. |
| 5811.00 | Quilted textile products in the piece (one or more layers assembled with padding by stitching etc.), other than embroidery of heading 58.10 | 3,000 m² | A change from any other heading. |
| 59.03 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02 | 438,500 m² | A change from any other chapter, provided that the value of the non-originating fabric does not exceed 60 per cent of the transaction value or ex-works price of the product. |
| 5904.90 | Floor coverings, consisting of a coating or covering applied on a textile backing, whether or not cut to shape, excluding linoleum | 6,000 m² |
| 59.06 | Rubberized textile fabrics, other than those of heading 59.02 | 112,500 |
| 5907.00 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | 742,250 m² |
| 59.11 | Textile products and articles for specified technical uses | 43,250 |
| 60.04 | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 per cent or more elastomeric yarn or rubber thread, other than those of heading 60.01 | 6,250 | A change from any other heading; or Printing or dyeing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the non-originating fabric does not exceed 47.5 per cent of the transaction value or ex-works price of the product. |
| 60.05 | Warp knit fabrics (including those made on galloon knitting machines), other than those of heading 60.01 to 60.04 | 4,000 |
| 60.06 | Knitted or crocheted fabrics, not elsewhere specified or included | 6,000 |
| 63.06 | Tarpaulins, awnings, sunblinds, tents, sails for boats, sailboards or landcraft, and camping goods, of textile materials | 31,000 | A change from any other chapter. |
| 63.07 | Made-up articles of textile materials, not elsewhere specified or included | 125,750 |

m2 = metres squared

**Table C.2 - Quota Allocation for Apparel Exported from Canada to the United Kingdom**

|  |  |  |  |
| --- | --- | --- | --- |
| **HS 2012 classification** | **Product description** | **Quota for exports from Canada into the United Kingdom (units, unless otherwise specified) for the period from 1 January 2024 through 31 March 2024** | **Sufficient production[[12]](#footnote-13)** |
| 6101.30 | Men's or boys' overcoats, car coats, capes, cloaks, anoraks, ski-jackets, and similar articles of manmade fibres, knitted or crocheted | 2,500 | A change from any other chapter, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the territory of a Party; or  A change to a good knit to shape, for which no sewing or other assembly is required, from any other chapter. |
| 6102.30 | Women's or girls' overcoats, car coats, capes, cloaks, anoraks, ski-jackets and similar articles of manmade fibres, knitted or crocheted | 4,250 |
| 61.04 | Women's or girls' suits, ensembles, suit-type jackets, blazers, dresses, skirts, divided skirts, trousers, etc. (no swimwear), knitted or crocheted | 133,750 |
| 6106.20 | Women's or girls' blouses and shirts of manmade fibres, knitted or crocheted | 11,000 |
| 6108.22 | Women's or girls' briefs and panties of manmade fibres, knitted or crocheted | 32,250 |
| 6108.92 | Women's or girls' negligees, bathrobes, dressing gowns and similar articles of manmade fibres, knitted or crocheted | 9,750 |
| 6109.10 | T-shirts, singlets and other vests, of cotton, knitted or crocheted | 85,500 |
| 6109.90 | T-shirts, singlets and other vests, of textile materials not elsewhere specified or included, knitted or crocheted | 45,250 |
| 61.10 | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted | 119,500 |
| 6112.41 | Women's or girls' swimwear of synthetic fibres, knitted or crocheted | 18,250 |
| 61.14 | Garments not elsewhere specified or included, knitted or crocheted | 22,500 kilograms |
| 61.15 | Pantyhose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example stockings for varicose veins) and footwear without applied soles, knitted or crocheted | 24,500 kilograms |
| 62.01 | Men's or boys' overcoats car coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, not knitted or crocheted, other than those of heading 6203 | 24,720 |
| 62.02 | Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, not knitted or crocheted, other than those of heading 6204 | 24,750 |
| 62.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted | 23,750 |
| 62.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted | 126,500 |
| 62.05 | Men's or boys' shirts, not knitted or crocheted | 3,750 |
| 62.06 | Women's or girls' blouses, shirts and shirt-blouses, not knitted or crocheted | 16,000 |
| 6210.40 | Men's or boys' garments, made up of fabrics of heading 59.03, 59.06 or 59.07, not elsewhere specified or included, not knitted or crocheted | 17,000 kilograms |
| 6210.50 | Women's or girls' garments, made up of fabrics of heading 59.03, 59.06 or 59.07, not elsewhere specified or included, not knitted or crocheted | 7,500 kilograms |
| 62.11 | Track suits, ski-suits and swimwear, other garments not elsewhere specified or included, not knitted or crocheted | 13,000 kilograms |
| 6212.10 | Brassieres, whether or not knitted or crocheted | 74,250 |
| 6212.20 | Girdles and panty girdles, whether or not knitted or crocheted | 8,000 |
| 6212.30 | Corselettes, whether or not knitted or crocheted | 10,000 |
| 6212.90 | Braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted | 4,000 kilograms |

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## Growth Provisions Related to Tables C.1 and C.2

1. For each of the products listed in Tables C.1 and C.2, if more than 80 per cent of an origin quota assigned to a product is used during a calendar year, the origin quota allocation will be increased for the following calendar year. The increase will be 3 per cent of the origin quota assigned to the product in the previous calendar year. The growth provision will apply for the first time after the expiry of the first complete calendar year following the entry into force of the United Kingdom-Canada Agreement. The annual origin quota allocations may be increased during a period of up to ten years.
2. Any increase in the origin quota volume will be implemented in the first quarter of the subsequent calendar year. The importing Party shall notify the Party of export in writing if the condition in paragraph 1 is met, and if so, the increase in the origin quota and the date on which the increase is applicable. The Parties shall ensure that the increased origin quota and the date on which it becomes applicable are publicly available.

# Section D — Vehicles

***Table D.1 -* Quota Allocation for Vehicles Exported from Canada to the United Kingdom**

|  |  |  |  |
| --- | --- | --- | --- |
| **HS 2012 classification** | **Product description** | **Sufficient production** | **Quota for exports from Canada into the United Kingdom (units) for the period from 1 January 2024 through 31 March 2024** |
| 8703.21 | Other vehicles, with spark-ignition internal combustion reciprocating piston engine: of a cylinder capacity not exceeding 1,000 cc | Production in which the value of all non-originating materials used does not exceed:  (a)  70 per cent of the transaction value or ex-works price of the product; or (b)  80 per cent of the net cost of the product. | 15,000 |
| 8703.22 | Other vehicles, with spark-ignition internal combustion reciprocating piston engine: of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc |
| 8703.23 | Other vehicles, with spark-ignition internal combustion reciprocating piston engine: of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc |
| 8703.24 | Other vehicles, with spark-ignition internal combustion reciprocating piston engine: of a cylinder capacity exceeding 3,000 cc |
| 8703.31 | Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): of a cylinder capacity not exceeding 1,500 cc |
| 8703.32 | Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc |
| 8703.33 | Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): of a cylinder capacity exceeding 2,500 cc |
| 8703.90 | Other |

## Note 1

The Parties agree to apply cumulation with the United States according to the following provisions:

Provided that there is a Free Trade Agreement in force between each Party and the United States consistent with the Parties' WTO obligations and the Parties reach agreement on all the applicable conditions, any material of Chapter 84, 85, 87 or 94 of HS 2012 originating in the United States used in the production of a product of subheading 8703.21 through 8703.90 of HS 2012 in Canada or the United Kingdom will be considered as originating. Without prejudice to the outcome of the free trade negotiations between the United Kingdom and the United States, the discussions on the applicable conditions will include consultations to ensure consistency between the calculation method agreed between the United Kingdom and the United States and the method applicable under the United Kingdom-Canada Agreement for products of Chapter 87, if necessary.

Accordingly Table D.1 will cease to apply one year following the entry into application of such cumulation.

The application of cumulation and deletion of Note 1 will be published on-line for information purposes.

Alternative Product-Specific Rules of Origin for Products of heading 87.02

For products of heading 87.02 exported from Canada to the United Kingdom, the following rule of origin applies as an alternative to the rule of origin provided in Annex 5:

A change from any other heading, except from heading 87.06 through 87.08; or

A change from within this heading or heading 87.06 through 87.08, whether or not there is a change from any other heading, provided that the value of non-originating materials of this heading or heading 87.06 through 87.08 does not exceed 50 per cent of the transaction value or ex-works price of the product.

This rule of origin will apply to the enterprises located in Canada and their successors and assigns producing products of heading 87.02 in Canada, as of 1 August 2014.

## Note 2

The Parties agree to apply cumulation with the United States according to the following provisions:

Provided that there is a Free Trade Agreement in force between each Party and the United States consistent with the Parties' WTO obligations and the Parties reach agreement on all the applicable conditions, any material of Chapter 84, 85, 87 or 94 of the HS 2012 originating in the United States used in the production of a product of heading 87.02 of HS 2012 in Canada or the United Kingdom will be considered as originating.

Accordingly, the alternative Product-Specific Rules of Origin for products of heading 87.02 will cease to apply one year following the entry into application of such cumulation.

The application of cumulation and deletion of Note 2 will be published on-line for information purposes*.*

**ANNEX 6**

**RULES OF ORIGIN FOR TEXTILES AND APPAREL**

1. Under the United Kingdom-Canada Agreement, trade in textiles and apparel between the Parties is based on the principle that double transformation confers origin, as reflected in Annex 5 (Product-specific rules of origin) of the Origin Reference Document on rules of origin and origin procedures.
2. Nevertheless, for a number of reasons, including the absence of a negative cumulative effect on the producers of the UK the Parties agree to derogate from paragraph 1 by providing for limited, reciprocal origin quotas for textiles and apparel. These origin quotas are expressed in terms of volumes classified by product category, and includes considering dyeing as equivalent to printing, for a limited and clearly identified range of product categories.
3. The Parties affirm that these origin quotas, which are exceptional, will be applied in strict adherence to the Origin Reference Document on rules of origin and origin procedures.

1. For the purposes of this Origin Reference Document, “territory of the European Union” means the territories in which the Treaty on European Union and the Treaty on the Functioning of the European Union are applied and under the conditions laid down in those Treaties and shall also apply to the areas of the European Union customs territory. [↑](#footnote-ref-2)
2. Preserving operations such as chilling, freezing, or ventilating are considered insufficient within the meaning of subparagraph (a), whereas operations such as pickling, drying, or smoking that are intended to give a product special or different characteristics are not considered insufficient [↑](#footnote-ref-3)
3. In these notes product x or tariff provision x denotes a specific product or tariff provision, and x per cent denotes a specific percentage. [↑](#footnote-ref-4)
4. The Parties agree to apply cumulation with the United States according to the following provisions:

   Provided that there is a Free Trade Agreement in force between each Party and the United States consistent with the Parties' WTO obligations and the Parties reach agreement on all the applicable conditions, any material of Chapter 84, 85, 87 or 94 of HS 2012 originating in the United States used in the production of this product in Canada or the UK will be considered as originating. Without prejudice to the outcome of the free trade negotiations between the UK and the United States, the discussions on the applicable conditions will include consultations to ensure consistency between the calculation method agreed between the UK and the United States and the method applicable under this Agreement for this product, if necessary.

   Accordingly the above rule of origin will cease to apply one year following the entry into application of such cumulation and the following rule of origin shall apply instead:

   Production in which the value of all non‑originating materials used does not exceed 40 per cent of the transaction value or ex‑works price of the product. [↑](#footnote-ref-5)
5. See Footnote 2. [↑](#footnote-ref-6)
6. This rule of origin will cease to apply on 17 September 2024. The following rule of origin shall apply instead:

   Production in which the value of all non‑originating materials used does not exceed 45 per cent of the transaction value or ex‑works price of the product.

   Notwithstanding the foregoing, and subject to any applicable conditions agreed upon by the Parties, the following rule of origin shall apply when the cumulation provided for in Annex 5‑A: Section D — Vehicles, Note 1 enters into application:

   Production in which the value of all non‑originating materials used does not exceed 40 per cent of the transaction value or ex‑works price of the product. [↑](#footnote-ref-7)
7. See Footnote 2. [↑](#footnote-ref-8)
8. See Footnote 2. [↑](#footnote-ref-9)
9. The products, to which Table A.1 applies, must contain 65 per cent or more by net weight of added cane or beet sugar of subheading 1701.91 through 1701.99. All the cane or beet sugar must have been refined in Canada [↑](#footnote-ref-10)
10. With regard to the products to which Table A.1 applies, it is understood that the sufficient production included in this column provides for production beyond the insufficient production provided in Article 7 [↑](#footnote-ref-11)
11. With regard to the rule of origin for products of subheading 0304.83, it is understood that the production is beyond the insufficient production provided in Article 7. [↑](#footnote-ref-12)
12. With regard to the products to which Table C.2 applies, it is understood that the sufficient production included in this column provides for production beyond the insufficient production provided for in Article 7 [↑](#footnote-ref-13)