

WORLD TRADE ORGANIZATION

RESTRICTED

G/RO/W/13/Rev.3

12 May 1997

(97-1929)

Committee on Rules of Origin

INTEGRATED NEGOTIATING TEXT FOR THE HARMONIZATION WORK PROGRAMME

Note by the Secretariat

Revision

1. At its meeting on 10 May 1996, the Committee on Rules of Origin decided to establish an Integrated Negotiating Text for the Harmonization Work Programme that is used as a common working document and reference point for the Committee on Rules of Origin and the Technical Committee on Rules of Origin.
2. The attached draft Integrated Negotiating Text, prepared by the Chairman together with the Secretariat, is the latest update, reflecting work done by the Committee, at its meeting on 6 February 1997, and the Technical Committee during its Sixth Session from 16 to 20 December 1997 in Brussels. The following amendments have been made:
 - (i) Definition 2 of Appendix 1 (page 8) has been amended.
 - (ii) Product-specific rules of chapters 18-24, 30-33, and 50-51 have been added.

DRAFT

INTEGRATED NEGOTIATING TEXT
FOR THE HARMONIZATION WORK PROGRAMME

Annex III¹

Harmonized Rules of Origin

PREAMBLE²

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GENERAL RULES³

Article 1 : SCOPE OF APPLICATION

Rules of Origin provided in this Annex shall be as defined in Article 1, paragraph 1 of the Agreement, and shall be applied for the purposes set out in Article 1, paragraph 2 of the Agreement.

Article 2 : HARMONIZED SYSTEM

References to headings and subheadings are references to them as they appear in the Harmonized System. References to classification in this Annex are references to classification under the Harmonized System.

Article 3 : DEFINITIONS

For the purposes of this Annex :

1. "Harmonized System" means the Harmonized Commodity Description and Coding System defined in Article 1 of the International Convention on the Harmonized Commodity Description and Coding System (done at Brussels on 14 June 1983) as amended and being in force on 1 January 1996.⁴

2. ["Neutral Elements"⁵ means :

Goods used in the production, testing or inspection of another good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of a good, and includes :

- (a) Fuel and energy,

¹Referred to as "Annex 4" in document G/RO/5, page 15.

²See paragraph 7, Annex 3 to document G/RO/5, page 12.

³See paragraph 6, Annex 3 to document G/RO/5, page 11.

⁴See paragraph 9, Annex 3 to document G/RO/5, page 12.

⁵See paragraph 16, Annex 3 to document G/RO/5, page 13.

- (b) tools, dies and moulds,
- (c) spare parts and materials used in the maintenance of equipment and buildings,
- (d) lubricants, greases, compounding materials and other material used in production or used to operate equipment and buildings,
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies,
- (f) equipment, devices and supplies used for testing or inspecting the other goods,
- (g) catalysts and solvents, and
- (h) any other goods that are not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be part of that production.]

3. [Other definitions, as necessary]

Article 4 : DETERMINATION OF ORIGIN

1. The country of origin of a good shall be determined in accordance with the provisions of paragraph 2, applied in sequence.
- 2 [Subject to the provisions of Article 6,] the country of origin of a good is the country in which:
 - (a) The good is wholly obtained as defined in Appendix 1;
 - (b) The good satisfies the applicable rule set forth in Appendix 2;
 - [(c) The good satisfies the following:

(general residual rule*)]

*The Technical Committee noted that the general residual rule requires further definition.

[Article 5 : RESIDUAL RULES OF ORIGIN]

(Deleted)

Article 6 : MINIMAL OPERATIONS OR PROCESSES⁶

Notwithstanding compliance with the rules set forth in Appendix 1 or Appendix 2, origin shall not be conferred on a good merely as a result of the operations of the type listed in Appendix 3.

⁶See paragraph 15, Annex 3 to document G/RO/5, page 12.

Article 7 : SPECIAL PROVISIONS

1. [NEUTRAL ELEMENTS⁵]

[In order to determine whether a product originates in a country, it shall not be necessary to establish whether or not the power and fuel, plant and equipment, and machines and tools used to obtain such product or the materials used in its manufacture which do not and are not intended to remain in the product as finally constituted originate in third countries.]

[Neutral elements used in the production of a good shall be disregarded in determining whether materials not originating in that country and used in the production of a good undergo a change in tariff classification or satisfy any other requirements as set out for that good in Appendix 2.]

2. PACKING AND PACKAGING MATERIALS AND CONTAINERS⁷

The origin of packing and packaging materials and containers presented with the goods therein shall be disregarded in determining the origin of the goods under any change of tariff classification rule set out in Appendix 2, provided such packing and packaging materials and containers are classified with the goods under the Harmonized System.

3. ACCESSORIES AND SPARE PARTS AND TOOLS⁸

The origin of accessories, spare parts and tools presented with a good shall be disregarded in determining the origin of the good under any change in tariff classification rule set out in Appendix 2, provided that :

- they are standard accessories, spare parts and tools and their quantities and value are customary for the good; and
- they are included in the price of the good and are not separately invoiced from the good.

[4. MIXTURES]*

*Placement and content to be determined.

[5. FUNGIBLE GOODS AND MATERIALS⁹

For the purpose of determining the country of origin of a good,

- (a) where domestic materials and foreign materials that are fungible materials are used in the production of the good, the determination of whether the materials are domestic materials may, at the choice of the producer of the good or the person from whom the producer

⁷See paragraph 17, Annex 3 to document G/RO/5, page 13.

⁸See paragraph 18, Annex 3 to document G/RO/5, page 13.

⁹See paragraph 19, Annex 3 to document G/RO/5, page 13.

acquired the materials, be made on the basis of any applicable inventory management methods; and

- (b) where domestic goods and foreign goods that are fungible goods are physically combined or mixed in inventory and, prior to acquisition by the buyer, do not undergo production or any other operation, other than unloading, reloading or any other operation necessary to preserve the goods in good condition or to transport the goods to the buyer of the good, the determination of the country of origin of that good may, at the choice of the seller of the good, be made on the basis of any of the applicable inventory management methods.]

[Article 8 : DE MINIMIS*]¹⁰

* Placement and content to be determined.

¹⁰See paragraph 20, Annex 3 to document G/RO/5, page 13.

APPENDIX 1 - Wholly Obtained Goods

(Table continues on pages 7-9)

Harmonized definitions of the goods that are to be considered as being wholly obtained in one country¹		
<u>Definitions</u>		<u>Notes</u>
1.	The following goods are to be considered as being wholly obtained in one country :	
(a)	Live animals born and raised in that country;	In definitions 1 (a), (b), and (c) the term "animals" covers all animal life, including mammals, birds, fish, crustaceans, molluscs, reptiles, bacteria and viruses.
(b)	Animals obtained by hunting, trapping, fishing, gathering or capturing in that country;	Definition 1 (b) covers animals obtained in the wild, whether live or dead, whether or not born and raised in that country.
(c)	Products obtained from live animals in that country;	Definition 1 (c) covers products obtained from live animals without further processing ² , including milk, eggs, natural honey, hair, wool, semen and dung.
(d)	Plants and plant products harvested, picked or gathered in that country;	Definition 1 (d) covers all plant life, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants grown in that country.
(e)	Minerals and other naturally occurring substances, not included in definitions (a)-(d), extracted or taken in that country;	Definition 1 (e) covers crude minerals and other naturally occurring substances, including rock or solar salt, crude mineral sulphur occurring in free state, natural sands, clays, stones, metallic ores, crude oil, natural gas, bituminous minerals, natural earths, ordinary natural waters, natural mineral waters, natural snow and ice.
(f)	Scrap and waste derived from manufacturing ² or processing ² operations or from consumption in that country and fit only for disposal or for the recovery of raw materials;	Definition 1 (f) covers all scrap and waste, including scrap and waste resulting from manufacturing ² or processing ² operations or consumption in the same country, scrap machinery, discarded packaging and household rubbish and all products that can no longer perform the purpose for which they were produced, and are fit only for discarding or for the recovery of raw materials. Such manufacturing ² or processing ² operations include all types of processing ² , not only industrial or chemical but also mining, agricultural, construction, refining, incineration and sewage treatment operations.

¹See paragraph 6, document G/RO/2, page 3.²See G/RO/W/14 and G/RO/8

Harmonized definitions of the goods that are to be considered as being wholly obtained in one country ¹		
Definitions		Notes
1.	The following goods are to be considered as being wholly obtained in one country :	
(g) ³	[Articles collected in that country which can no longer perform their original purpose nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;]	
(h) ³	<p><u>Alternative 1</u> :</p> <p>[Parts or raw materials recovered in that country from articles which can no longer perform their original purpose nor are capable of being restored or repaired;]^[6]</p> <p><u>Alternative 2</u> :</p> <p>[Parts or raw materials obtained in that country from articles collected in that country which are not fit for their original purpose nor are capable of being restored or repaired and are fit only for disposal or for the recovery of parts or raw materials;]</p>	[In the recovery of parts or raw materials, environmental considerations may arise, particularly for radioactive, hazardous and toxic waste that may result from the recovery of parts or raw materials from Articles. In this connection, this rule is without prejudice to Members' rights to take WTO-consistent measures to protect the environment.] ⁴
(i) ⁵	Goods obtained or produced ² in that country solely ⁵ from products referred to in (a) - (f) [and (g) and (h)] above;	<p>[For a good to be considered wholly obtained in one country under definition 1(i):</p> <p>(i) The good must have been obtained or produced² from the products of that country mentioned in definitions 1(a) to (h);</p> <p>(ii) the products of definitions 1(a) to (h) must not have undergone processing² in another country; and</p> <p>(iii) the good must not contain materials not considered to be wholly obtained in that country.]</p>

*[In the recovery of parts or raw materials, environmental considerations may arise, particularly for radioactive, hazardous and toxic waste that may result from the recovery of parts or raw materials from Articles. In this connection, this rule is without prejudice to Members' rights to take WTO-consistent measures to protect the environment.]⁴

³See paragraphs 14-30, Annex 1 to document G/RO/5.

⁴Several delegations expressed their preliminary reservations to this [footnote/note] and stated that they would request further instructions from their capitals.

⁵See paragraphs 11-13, Annex 1 to document G/RO/5, page 6.

Harmonized definitions of the goods that are to be considered as being wholly obtained in one country

<u>Definitions</u>	<u>Notes</u>
<p>[2(i) Products of sea-fishing and other products taken from the sea outside a country are considered to be wholly obtained in the country of registration of the vessel that carries out those operations.</p> <p>(ii) Goods obtained or produced on board factory ships are considered to be wholly obtained in the country of registration of the factory ship, provided that those goods are manufactured from the products referred to in subparagraph (i) originating in the same country.</p> <p>(iii) Products taken from the sea-bed or subsoil beneath the sea-bed outside a country are considered to be wholly obtained in the country that has the rights to exploit that sea-bed or subsoil.]⁶</p>	<p>[The term "registration" in Definitions 2(i) and (ii) includes registration that a country grants to chartered vessels or factory ships, provided this registration is in accordance with the requirements of that country.]⁶</p>
<p><u>Alternative Text</u></p> <p>[2(i) Products of sea-fishing and other products taken from the sea outside the territorial sea and maritime zones over which the coastal state has jurisdiction are considered to be wholly obtained in the state of registration of the vessel that carries out those operations.</p> <p>(iii) products taken from the area of the seabed and ocean floor and subsoil thereof outside national jurisdiction, as defined in accordance with the provisions of the United Nations Convention on the Law of the Sea, are considered to be wholly obtained in the state that has the exploitation rights, in conformity with the provisions of that Convention and the Agreement relating to the Implementation of Part XI of that Convention of 28 July 1994.]⁶</p>	<p>[The term "registration" in Definitions 2(i) and (ii) includes registration that a country grants to chartered vessels or factory ships, provided this registration is in accordance with the requirements of that country.]⁶</p>

⁶See paragraph 3.2 - 3.5, document G/RO/M/9.

APPENDIX 2 - Product Specific Rules of Origin**1. Scope of Application**

This Appendix sets forth rules for determining the country of origin of a good when more than one country is concerned in the production of a good and the origin of the good cannot be determined under Appendix 1.

2. Principles of Application**(a) Application of the Origin Criteria**

(Secretariat suggested text)

[The criteria defined in this Appendix apply to the materials that do not originate in the country where the good is produced.]

(Alternative Canadian proposal)

[The country of origin of a good shall be the country in which:

(1) Each material in the good which does not originate in that country has undergone an applicable change in tariff classification as set forth in this Appendix for that good, and the good satisfies any other requirements set forth in this Appendix for that good;

(2) Where the rule for a good in this Appendix does not set forth a required change in tariff classification for each material that does not originate in that country, the good satisfies the applicable requirements set forth in this Appendix for that good.]

(b) Disregarding Intermediate Materials

(Secretariat suggested text)

(1) [Materials that have acquired originating status by virtue of fulfilling the rules set forth in this Appendix are considered to be originating materials.]

(Alternative EC tentative proposal)

[If a product made from non-originating materials which has acquired originating status during manufacture by virtue of fulfilling the conditions in the Appendix, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply.]

(Secretariat suggested text)

(2) [A good produced or obtained solely from originating materials in a country has the origin of that country.]

[(c) Materials having unknown origin

(Secretariat suggested text)

Materials which are not proven to be originating in that country are considered as non-originating materials.]

3. Practical Guidance

(Secretariat suggested text)

[(a) In applying this Appendix, the titles of sections and Chapters are provided for ease of reference only; for legal purposes, origin shall be determined according to the terms of the rules, any relative legal notes, and any other applicable provisions.

(b) In determining the origin of a good, the country of origin of a good shall be the country of origin conferred on the good by application of the rule for the good set forth in the “origin criteria” column.

(c) Where an entry in the first column is preceded by “ex”, this signifies that the rule in the third column applies only to the part of that heading or subheading described in the second column.]

4. Definitions

For the purposes of this Appendix:

[(1) The term “materials” is understood to mean goods that are processed or incorporated into another good by virtue of working, processing or mixing, and includes ingredients, parts, subassemblies and components.

(2) The term “originating materials” is understood to mean goods which are wholly obtained in that country, and materials which satisfy the product specific rules set forth in this Appendix as goods in that country.

(3) The term “non-originating materials” is understood to mean materials which do not satisfy the product specific rules set forth in this Appendix as goods in that country, and include goods which are not conferred origin in that country by virtue of satisfying a definition set forth in Appendix 3.

(4) The term “change in tariff classification” is understood to mean that non-originating materials used in the production of a good are not classified in the same split subheading, subheading, split heading, heading, respectively, as the good that is under examination.]

NOTE FROM THE SECRETARIAT

1. Decisions taken by the Technical Committee are indicated by "Baskets 1 to 3" as follows:

Basket 1 means the rule has been approved and should apply as specified;

Basket 2 means the rule(s) proposed require(s) further research and analysis and will be examined later in Phase II; and

Basket 3 means the rule(s) will be taken up in Phase III.

2. The countries are identified at the end of each entry by the following abbreviations:

Argentina (ARG); Australia (AUS); Brazil (BRA); Canada (CAN); Colombia (COL); Costa Rica (CR); Côte d'Ivoire (CI); Ecuador (ECU); European Communities (EC); Egypt (EGY); Fiji (FIJ); Guatemala (GUA); Honduras (HON); Hong Kong (HK); Iceland (ICE); India (IND); Japan (JPN); Kenya (KEN); Korea (KOR); Mexico (MEX); Morocco (MOR); New Zealand (NZ); Norway (NOR); Philippines (PHI); Senegal (SEN); Singapore (SG); Switzerland (CH); Uganda (UGA); United States (US); and Uruguay (URU).

3. The following abbreviations are used in order to simplify the presentation of the rules of origin proposed:

Wholly obtained (WO)

Change of heading (CTH)

Change of subheading (CTSH)

Change of Chapter (CC)

Value added (VA)

Change of split heading (CTHS)

Change of split subheading (CTSHS)

SECTION I OF THE HARMONIZED SYSTEM
(Chapters 1-5)

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes:

CHAPTER 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
Chapter 1	Live animals	(a) WO. (CH).	<p>Basket 2</p> <p>Breeding from youth to maturity is deemed to be a substantial transformation because of its great improvement of commercial value (JPN).</p> <p>With regard to our proposal that breeding from youth to maturity is deemed to be a substantial transformation because of its great improvement of commercial value, we think that the distinction between youth and maturity should be based on an animal's weight or length rather than an animal's age because the distinction on the basis of age would be difficult in practice. The specific weight or length which distinguishes youth and maturity of each kind of animal should be considered in Phase III. (JPN)</p> <p>Chapter 1 covers live animals of all kinds, except fish, crustaceans, molluscs and aquatic invertebrates (Chapter 3). Under the proposed general Chapter rule, origin is assigned to the country in which an animal of this Chapter is born (US)</p>
		(b) WO or Change from youth to maturity (JPN).	
		(c) CC. (CAN)(MEX)	
		(d) The change-of-heading rule does not apply to headings of this Chapter (EC).	
		(e) CTH (US)	
		(f) WO, except the following : (KOR)	
		(a) WO (EC) (CH)	
01.01	Live horses, asses, mules and hinnies.		Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(b) CC (CAN) (MEX) (c) CTH (US) (d) WO or change from youth to maturity (JPN) (e) Proposal as indicated for split heading and subheading (KOR)	
ex 01.01 0101.11	<u>Live horses, asses, mules and hinnies, except pure-bred breeding horses (KOR)</u> - Horses : -- Pure-bred breeding animals	Fattening for six or more months. (KOR) Change to this subheading from subheading 0101.19 or 0101.20 of this heading. (KOR)	Basket 2 Animals raised for six or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR) Change to pure-bred breeding animals from natural animals can be considered as a substantial transformation due to the significant change in commercial value and breeding choice. (KOR)
01.02	Live bovine animals.	(a) WO (CH) (b) CC (CAN)(MEX) (c) CTH (US) (d) WO or change from youth to maturity. (JPN) (e) Proposal as indicated for split heading and subheading. (EC)(KOR)	Basket 2
ex01.02 ex01.02	<u>Of a weight exceeding 300 kg (EC).</u> <u>Other (EC).</u>	WO or supplementary criteria (EC). WO (EC).	Basket 2 In certain conditions, fattening can be considered as a substantial transformation (EC).

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
ex 01.02 0102.10	<u>Live bovine animals except pure-bred breeding animals</u> (KOR) Pure-bred breeding animals	Fattening for six or more months. (KOR) Change to this subheading from subheading 0102.90 of this heading. (KOR)	Basket 2 Animals raised for six or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR) Change to pure-bred breeding animals from natural animals can be considered as a substantial transformation due to the significant change in commercial value and breeding choice. (KOR)
01.03	Live swine.	(a) WO (CH)	Basket 2
		(b) CC (CAN)(MEX)	
		(c) CTH (US)	
		(d) WO or change from youth to maturity (JPN)	
		(e) Proposal as indicated for split headings and subheading. (EC)(KOR)	
ex 01.03 ex 01.03	<u>Of a weight exceeding 50 kg</u> (EC). <u>Other</u> (EC).	WO or supplementary criteria. (EC). WO (EC).	Basket 2 In certain conditions, fattening can be considered as a substantial transformation (EC).
ex 01.03	<u>Live swine, except pure-bred breeding animals</u> (KOR)	Fattening for one or more months. (KOR)	Basket 2 Animals raised for one or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
0103.10	- Pure-bred breeding animals	Change to this subheading from subheading 0103.90 of this heading. (KOR)	Animals raised for one or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)
01.04	Live sheep and goats.	(a) WO or supplementary criteria (EC).	Basket 2 In certain conditions, fattening can be considered as a substantial transformation (EC).
		(b) WO (CH)	
		(c) CC (CAN)(MEX)	
		(d) CTH (US)	
		(e) WO or change from youth to maturity. (JPN)	
		(f) Fattening for two or more months (KOR)	
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	(a) WO or supplementary criteria (EC).	Basket 2 In certain conditions, fattening can be considered as a substantial transformation (EC). Animals raised for two or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)
		(b) WO (CH) (KOR)	
		(c) CC (CAN) (MEX)	
		(d) CTH (US)	
		(e) WO or change from youth to maturity. (JPN)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
01.06	Other live animals.	(a) WO (CH) (KOR)	Basket 2
		(b) CC (CAN) (MEX)	
		(c) CTH (US)	
		(d) WO or change from youth to maturity. (JPN)	

CHAPTER 2

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
Chapter 2	Meat and edible meat offal	(a) CTH except the following : (EC).	<p>Basket 2</p> <p>Under the general Chapter rule, origin is based on a change from any other Chapter to this Chapter. Except for edible flours of subheading 0210.90, none of the processes resulting in changes of headings within the chapter results in a substantial transformation . (US)</p> <p>Slaughtering or simple processing alone cannot be considered as a substantial transformation due to its insignificant change in commercial value. (KOR)</p>
		(b) CC except the following : (JPN) (CAN) (MEX)(US)(CH).	
		(c) WO, except the following (KOR)	
		<div>(a) CC (CAN) (JPN) (US) (MEX)</div> <div>(b) Supplementary criteria. (EC)</div> <div>(c) CTH (CH)</div> <div>(d) Fattening for six or more months before slaughtering. (KOR)</div>	
02.01	Meat of bovine animals, fresh or chilled.		<p>Basket 2</p> <p>Slaughtering alone is not enough to confer origin. A certain period of fattening before slaughtering is necessary.(EC)</p> <p>Animals raised for six or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)</p>
02.02	Meat of bovine animals, frozen.	<div>(a) CC (CAN) (US) (JPN) (MEX)</div> <div>(b) Supplementary criteria. (EC)</div>	<p>Basket 2</p> <p>Slaughtering alone is not enough to confer origin. A certain period of fattening before slaughtering is necessary.(EC)</p>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(c) CTH (CH)	Animals raised for six or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)
02.03	Meat of swine, fresh, chilled or frozen.	(a) CC (US) (JPN) (CAN)(MEX)	Basket 2
		(b) Supplementary criteria. (EC)	Slaughtering alone is not enough to confer origin. A certain period of fattening before slaughtering is necessary.(EC)
		(c) CTH (CH)	
		(d) Fattening for one or more months before slaughtering. (KOR)	Animals raised for one or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)
02.04	Meat of sheep or goats, fresh, chilled or frozen.	(a) CC (US) (JPN) (CAN) (MEX)	Basket 2
		(b) Supplementary criteria. (EC)	Slaughtering alone is not enough to confer origin. A certain period of fattening before slaughtering is necessary.(EC)
		(c) CTH (CH)	
		(d) Fattening for two or more months before slaughtering. (KOR)	Animals raised for two or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	(a) CC (US) (JPN) (CAN) (MEX)	Basket 2
		(b) Supplementary criteria. (EC)	Slaughtering alone is not enough to confer origin. A certain period of fattening before slaughtering is necessary.(EC)
		(c) CTH (CH)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(d) Fattening for two or more months before slaughtering.(KOR)	Animals raised for six or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	(a) CC (US) (JPN) (CAN) (MEX)	Basket 2
		(b) Supplementary criteria. (EC)	Slaughtering alone is not enough to confer origin. A certain period of fattening before slaughtering is necessary.(EC)
		(c) CTH (CH)	
		(d) WO, except the following : (KOR)	
ex 0206.10-0206.20	<u>Of bovine animals, fresh, chilled or frozen</u> (KOR)	Fattening for six or more months before slaughtering. (KOR)	Basket 2 Animals raised for six or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)
ex 0206.30-0206.40	<u>Of swine, fresh, chilled or frozen</u> (including liver and other) (KOR)	Fattening for one or more months before slaughtering. (KOR)	Basket 2 Animals raised for one or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen	(a) CC (US) (MEX) (JPN) (CAN)	Basket 2
		(b) Supplementary criteria. (EC)	Slaughtering alone is not enough to confer origin. A certain period of fattening before slaughtering is necessary.(EC)
		(c) CTH (CH)	
		(d) WO, except the following : (KOR)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
ex 0207.20	<u>Of turkeys</u> (KOR)	Fattening for one or more months before slaughtering. (KOR)	Basket 2 Animals raised for one or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)
02.08	Other meat and edible meat offal, fresh, chilled or frozen.	Change to this heading from any other Chapter.	Basket 1⁷
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	(a) CC (US) (JPN) (CAN) (MEX)	Basket 2
		(b) CTH (CH)	
		(c) CTH, except the following : (EC)	
		(d) WO, except the following : (KOR)	
ex02.09	<u>Pig fat free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted or in brine</u> (EC).	Supplementary criteria are necessary (EC).	Basket 2 - Slaughtering alone is not enough to confer origin; a certain period of fattening before slaughtering is necessary (EC). - The change-of-heading rule applies only to dried or smoked goods (EC).
ex 02.09	<u>Pig fat</u> (KOR)	Fattening for one or more months before slaughtering. (KOR)	Basket 2 Animals raised for one or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)

⁷ Norway reserves its position in respect of this heading (fattening of reindeer)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	<div data-bbox="304 913 416 1529">(a) CTH, providing the change is not only the result of salting (CAN).</div> <div data-bbox="416 913 467 1529">(b) CC (MEX)</div> <div data-bbox="467 913 518 1529">(c) CTH (CH)</div> <div data-bbox="518 913 569 1529">(d) CC, except the following : (US)(JPN)</div> <div data-bbox="569 913 620 1529">(e) CTH, except the following : (US) (EC)</div> <div data-bbox="620 913 667 1529">(f) WO, except the following :(KOR)</div>	Basket 2
ex 02.10	<u>Meat and edible meat offal, salted or in brine (EC).</u>	Supplementary criteria are necessary (EC). Fattening for one or more months before slaughtering. (KOR)	Basket 2 - Slaughtering alone is not enough to confer origin; a certain period of fattening before slaughtering is necessary (EC). - The change-of-heading rule applies only to dried or smoked meat or meat offal (EC).
ex 0210.10	<u>Meat of swine (KOR)</u>	Fattening for one or more months before slaughtering. (KOR)	Basket 2 Animals raised for one or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)
ex 0210.20	<u>Meat of bovine animals (KOR)</u>	Fattening for six or more months before slaughtering. (KOR)	Basket 2 Animals raised for six or more months can be considered as having undergone a substantial transformation due to the significant change in their commercial value. (KOR)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
0210.90	- Other, including edible flours and meals of meat or meat offal	Change to edible flours and meals of this subheading from any other heading. (KOR)	Basket 2 Processing can be considered as a substantial transformation due to the significant change in commercial value. (KOR)
ex 0210.90	<u>Edible flours and meals of meat or meat offal</u> (JPN)(US).	(a) Change to edible flours and meals from any other subheading or from meat and edible meat offal of this subheading (JPN)(PHI). (b) Change to this split subheading from any other subheading (NOR)(US)	Basket 2 The change to edible flours and meals from meat and edible meat offal is deemed to be a substantial transformation (JPN). Change to flours and meals of heading 02.10 is deemed to be a substantial transformation because the obtaining goods have a different character from the originating goods. (JPN) Reduction of meat or meat offal to flours and meals involves a substantial transformation. (US)

CHAPTER 3

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	(a) CTH, except the following : (JPN) (CH) (EC)(KOR)(NOR)(SG)	Basket 2* With regard to our proposal that breeding from youth to maturity is deemed to be a substantial transformation because of its great improvement of commercial value, we think that the distinction between youth and maturity should be based on an animal's weight or length rather than an animal's age because the distinction on the basis of age would be difficult in practice. The specific weight or length which distinguishes youth and maturity of each kind of animal should be considered in Phase III. (JPN)
		(b) CC (MEX)	Under the general Chapter rule, origin is based on a change from any other Chapter to this Chapter. Cutting fillets from whole or cleaned fish, and reducing fish meat to flours, meals or pellets, are both considered to be substantial transformations deemed to confer origin. Other changes of headings within the Chapter are not considered to be substantial transformations. (US)
		(c) CC, except the following (US)(CAN)	
		(d) WO, except the following : (COL)	

* Norway reserved its position on all headings of Chapter 3.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
03.01	Live fish.	(a) WO (CH).	Basket 2 Like fattening of animals, fish-farming can be considered as a substantial transformation (EC). Like fattening of animals, fish-farming can be considered as substantial transformation due to the significant change in commercial value. (KOR) Breeding from youth to maturity is deemed to be a substantial transformation due to the significant value-added during the process of breeding. (SG)
		(b) WO or supplementary criteria (EC) (COL)(NOR)(PHI)(IS).	
		(c) WO or Change from youth to maturity; or CTH except from headings 03.02 - 03.03 (JPN)	
		(d) CC (CAN)(MEX)(US).	
		(e) WO or change from youth to maturity (KOR)	
		(f) Supplementary criteria : The country of origin of goods of this heading is the last country where these goods are bred from youth to maturity. (SG)	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	(a) WO (CH) (COL).	Basket 2 Like fattening of animals, fish-farming can be considered as a substantial transformation. (EC)
		(b) WO or supplementary criteria (EC) (ICE)(NOR).	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(c) WO; or Change from youth to maturity; or CTH except from heading 03.01-03.03 (JPN).	<p>Like fattening of animals, fish-farming can be considered as a substantial transformation due to the significant change in commercial value. (KOR)</p> <p>A combination of two or more processes including chilling, cleaning, gutting, scaling, de-heading substantially transforms products under headings 03.01 and 03.02. These processes enhance the preservation of the product, increase possibilities for direct consumption and industrial purposes, e.g. canning, and increase its commercial value. (SG)</p>
		(d) CC (CAN)(US)(MEX).	
		(e) WO or change from youth to maturity (KOR)	
		(f) A change to this heading from any other heading shall be deemed as substantial transformation; or Where there is no change in heading, supplementary criteria of substantial transformation are necessary. The proposed supplementary criterion is as follows :	
		<p>Goods of this heading shall be deemed to originate in the last country where the CIF value of non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. The method of calculating foreign content is as follows :</p> $FC = \frac{CIF \text{ value of NORM}}{75\% \text{ Ex-factory price}} \times 100\%$	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		FC : foreign content NORM : non-originating raw materials (SG) Ex-Factory Price : = Total materials cost + Direct labour costs + Overheads costs + profits. (SG)	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	(a) WO (CH) (COL).	Basket 2 Like fattening of animals, fish-farming can be considered as a substantial transformation. (EC)
		(b) WO or supplementary criteria (EC).	
		(c) WO; or	
		Change from youth to maturity; or	
		CTH except from headings 03.01 - 03.02 (JPN).	
		(d) CC (CAN)(US)(MEX).	
		(e) WO or change from youth to maturity. (KOR)	Like fattening of animals, fish-farming can be considered as a substantial transformation due to the significant change in commercial value. (KOR) <i>See proposal by (SG) in respect of heading 03.02. (Sec)</i>
		(f) CTH or supplementary criteria. (SG)	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	(a) WO. (CH).	Basket 2 A combination of two or more processes including freezing, cleaning, gutting, scaling de-heading substantially transforms products under headings 03.01, 03.02 and 03.03. These processes enhance the preservation of the product, increase possibilities for direct consumption and industrial purposes, e.g. canning, and increase its commercial value. (SG)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(b) WO or supplementary criteria (COL)(EC).	Like fattening of animals, fish-farming can be considered as a substantial transformation. (EC)
		(c) CC or Change to a fillet of heading 03.04 from any other heading (CAN).	
		(d) CC (MEX)(AUS).	
		(e) CTH (SG)	
		(f) CTH, except the following : (NOR)	
		(g) WO, except the following : (KOR)	
		(h) CC, except the following : (US)	
		WO or supplementary criteria. (NOR)	Basket 2 Fish-farming can be considered as substantial transformation. For fish fillets the Chapter Rule applies. (NOR)
ex 03.04	Fish meat (whether or not minced), fresh, chilled or frozen, excluding fish fillet (NOR)	Change to fish surimi of this heading from heading 03.02 or 03.03 of this Chapter (KOR)	Basket 2 Processing can be considered as a substantial transformation due to the significant change in commercial value. (KOR)
ex 03.04	Of fish surimi (KOR)	CTH (US)	Basket 2 Cutting fillets from whole or cleaned fish involves a substantial transformation. (US)
ex 03.04	Fish fillets, fresh, chilled or frozen (US)		

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	<i>Proposals as specified for subheadings. (Sec)</i>	<i>Decisions as specified for subheadings. (Sec)</i>
ex 03.05	<u>Fish salted</u> (CH)	WO (CH)	Basket 2
ex 03.05	<u>Fish salted or in brine</u> (EC)	WO or supplementary criteria (EC)	Basket 2 Like fattening of animals, fish-farming can be considered as a substantial transformation. (EC) The wholly-obtained condition applies only to material of this Chapter. (EC)
0305.10	- Flours, meals and pellets of fish, fit for human consumption	(a) CTSH. (JPN) (CAN) (US) (MEX) (PHI) (AUS) (NOR) (SG)	Basket 2 The process of making flours, meals and pellets of fish is deemed to be a substantial transformation (JPN). Change to flours, meals and pellets of heading 03.05 is deemed to be a substantial transformation because the obtaining goods have a different character from the originating goods. (JPN) The processes of making flours, meals and pellets of fish, smoking and salting are deemed as substantial transformation as the end products have a new essential character. (SG)
		(b) CTH (EC) (CH)	The processing can be considered as a substantial transformation due to the significant change in commercial value.(KOR)
		(c) CTH from headings 03.02 or 03.03 (KOR).	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
0305.20	- Livers and roes, dried, smoked, salted or in brine	(a) CC. (CAN)(US)(MEX).	Basket 2 The processes of making flours, meals and pellets of fish, smoking and salting are deemed as substantial transformation as the end products have a new essential character. (SG)
		(b) CTH (EC) (CH) (JPN) (NOR) (COL)	
		(c) CTSH (SG).	
		(d) WO (KOR)	
		(a) CTSH (CAN)(SG).	
0305.30	- Fish fillets, dried, salted or in brine, but not smoked	(b) CTH, except heading 03.04 (JPN)	Basket 2 The processes of making flours, meals and pellets of fish, smoking and salting are deemed as substantial transformation as the end products have a new essential character. (SG) The process of drying, salting, etc. of fish meat cannot be considered a substantial transformation because it is a simple process (JPN).
		(c) CTH, except the following :(CH) (EC) (NOR).	
		(d) CC (US) (MEX)	
		(e) WO (KOR)	
		(f) CTH (COL)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
0305.41	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	(a) CC or Change to a fillet or dried split fish of subheadings 0305.41 through 0305.69 from any other heading (CAN).	Basket 2
0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		
0305.49	-- Other		
	- Dried fish, whether or not salted but not smoked :	(b) CTH, except from heading 03.04 (JPN).	The process of drying, salting, etc. of fish meat cannot be considered a substantial transformation, because it is a simple process (JPN).
0305.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		
0305.59	- Other		
	- Fish, salted but not dried or smoked and fish in brine :	(c) CTH, except the following : (NOR)(EC)(CH).	
0305.61	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		
0305.62	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		
0305.63	-- Anchovies (<i>Engraulis</i> spp.)	(d) CTH (COL)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
0305.69	-- Other	(e) CTSH (SG)	The processes of making flours, meals and pellets of fish, smoking and salting are deemed as substantial transformation as the end products have a new essential character. (SG)
		(f) CC (US)(MEX)	
		(g) WO (KOR)	
ex0305.30 ex0305.51 and ex0305.59	- Fish and fish fillets, dried and salted <u>but not smoked</u> (NOR)	Supplementary criteria (NOR)	Basket 2 The process of drying of salted fish can be considered substantial transformation. (NOR)
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	(a) WO (COL).	Basket 2 Like fattening of animals, fish-farming can be considered as a substantial transformation due to the significant change in commercial value. (KOR)
		(b) WO; except the following : (KOR)	
		(c) WO; or change from youth to maturity; or CC (JPN)	
		(d) CC (CAN) (MEX)	
		(e) CTH, except the following : (EC) (CH) (NOR)	
		(f) CC, except the following : (US)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		<p>(g) Change in tariff classification is not applicable as substantial transformation.</p> <p>Supplementary criteria of substantial transformation are necessary. The proposed supplementary criteria are as follows :</p> <p>(i) The country of origin of the goods of this heading is the last country where these goods are bred from youth to maturity; or</p> <p>(ii) where the CIF value of non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. The method of calculating foreign content is as follows :</p> $FC = \frac{CIF \text{ value of } NORM}{75\% \text{ Ex-factory price}} \times 100\%$ <p>FC : Foreign content NORM : Non-originating raw materials (SG)</p>	<p>Breeding from youth to maturity is deemed to be a substantial transformation due to the significant value-added during the breeding process.</p> <p>A combination of two or more processes including de-heading, shelling, de-veining, cooking by steaming or boiling in water, chilling or freezing substantially transforms products under this heading to a state different than before processing. These processes enhance the preservation of the product, increase possibilities for direct consumption and industrial purposes, e.g. canning, and increase its commercial value. (SG)</p>
ex03.06	<u>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, salted or in brine, (CH)</u>	WO (CH).	Basket 2
ex03.06	<u>Dried (CH).</u>	Supplementary criteria (CH).	Basket 2 An examination of the drying process is necessary (CH).

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
ex03.06	<u>Flours, meals and pellets of crustaceans, fit for human consumption</u> (CH).	Supplementary criteria (CH).	<p>Basket 2</p> <p>The production of flours, meals and pellets of crustaceans, fit for human consumption, confers origin (CH).</p>
ex03.06	<u>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, salted or in brine</u> (EC). (NOR)	WO or supplementary criteria (EC)(NOR)	<p>Basket 2</p> <ul style="list-style-type: none"> - Like fattening of animals, fish-farming can be considered as a substantial transformation. - The wholly-obtained condition applies only to materials of this Chapter. - The change-of-heading rule applies only to dried products (EC). <p>Fish-farming can be considered as a substantial transformation. The wholly obtained criterion applies only to materials of Chapter 3. (NOR)</p>
ex 03.06	<u>Crustaceans, whether in shell or not, dried; crustaceans, in shell, cooked by steaming or by boiling water, dried</u> (NOR)	Supplementary criteria (NOR)	<p>Basket 2</p> <p>Drying of these products can be considered as a substantial transformation (NOR)</p>
0306.19 and 0306.29	<u>Flours, meals and pellets of crustaceans (fit for human consumption)</u> (KOR)	Change to subheading 0306.19 or 0306.29 of this heading from any other subheading of this heading (KOR)	<p>Basket 2</p> <p>Processing can be considered as a substantial transformation due to the significant change in commercial value. (KOR)</p>
ex 0306.19	<u>Flours, meals and pellets derived from frozen crustaceans, fit for human consumption</u> (US)	CTSH (US)	<p>Basket 2</p> <p>Reducing meat of crustaceans to flour, meal or pellets involves a substantial transformation (US)</p>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
ex 0306.29	<u>Flours, meals and pellets derived from crustaceans (other than frozen), fit for human consumption (US)</u>	CTSH (US)	Basket 2 Reducing meat of crustaceans to flour, meal or pellets involves a substantial transformation (US)
ex 0306.19 and ex0306.29	- Flours, meals and pellets of crustaceans, fit for human consumption (NOR)	Supplementary criteria (NOR)	Basket 2 The process of making flours, meals and pellets of crustaceans can be considered as substantial transformation. (NOR)
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	(a) WO (COL).	Basket 2
		(b) WO; or change from youth to maturity; or CC (JPN).	
		(c) CC; or change to an edible meal or flour of this heading from any other good of Chapter 3, except from another edible meal or flour of Chapter 3, whether or not there is also a change from any other Chapter (CAN).	
		(d) CTH, except the following : (EC) (CH) (NOR)	
		(e) CC (MEX)	
		(f) CC, except the following : (US)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(g) WO, except the following : (KOR)	Like fattening of animals, fish-farming can be considered as a substantial transformation due to the significant change in commercial value. (KOR)
		(h) Supplementary criteria (SG)	<i>See proposal by SG in respect of heading 03.06 (Sec).</i>
ex03.07	<u>Molluscs, aquatic invertebrates, live, fresh, chilled, frozen, salted or in brine (CH).</u>	WO (CH).	Basket 2
ex03.07	<u>Dried (CH).</u>	Supplementary criteria (CH).	Basket 2
ex03.07	<u>Flours, meals and pellets fit for human consumption (CH).</u>	Supplementary criteria (CH).	Basket 2
ex03.07	<u>Molluscs, whether in shell or not, live, fresh, chilled, frozen, salted or in brine; aquatic invertebrates other than crustaceans molluscs, live, fresh, chilled, frozen, salted or in brine (EC)(NOR)</u>	WO or supplementary criteria (EC) (NOR).	Basket 2 <ul style="list-style-type: none"> - Like fattening of animals, fish-farming can be considered as a substantial transformation. - The wholly-obtained condition only applies to materials of this Chapter. - The change-of-heading rule applies only to dried products (EC). Fish-farming can be considered as a substantial transformation. The wholly obtained criterion applies only to materials of Chapter 3. (NOR)
ex03.07	<u>Molluscs, whether in shell or not, dried; aquatic invertebrates other than crustaceans and molluscs, dried. (NOR)</u>	Supplementary criteria (NOR)	Basket 2 <p>Drying of these products can be considered as substantial transformation. (NOR)</p>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
0307.91 0307.99	<u>Other flours, meals and pellets of aquatic invertebrates other than crustaceans (fit for human consumption)</u> (KOR)	Change to subheading 0307.91 through 0307.99 of this heading from any other subheading of this heading (KOR)	Basket 2 Processing can be considered as a substantial transformation due to the significant change in commercial value. (KOR)
ex 0307.99	<u>Flours, meals and pellets derived from aquatic invertebrates (other than crustaceans), fit for human consumption</u> (US)	CTSH (US)	Basket 2 Reducing meat of aquatic invertebrates (other than crustaceans) to flour, meal or pellets involves a substantial transformation (US)
ex0307.91 and ex0307.99	- <u>Flours, meals and pellets of aquatic invertebrates other than crustaceans (fit for human consumption)</u> (NOR)	Supplementary criteria (NOR)	Basket 2 The process of making flours, meals and pellets of aquatic invertebrates other than crustaceans can be considered as substantial transformation. (NOR)

CHAPTER 4

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.	CTH, except the following :	<p><i>Decisions as specified for headings or subheading (Sec)</i></p> <p>Under the general Chapter Rule, origin is generally based on changes of heading. However, in the case of dairy products, origin-conferring processes are limited to those that result in a change of Chapter. The effect of this rule is to establish origin at the location where the source milk is actually obtained from live animals. In addition, a change of heading resulting from operations that involve merely removing eggs from their shells does not confer origin. (US)</p>
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	Change to this heading from any other Chapter/Wholly obtained goods	Basket 1.*
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	(a) WO (EC) (KOR).	Basket : 2 The wholly-obtained condition applies only to materials of this Chapter (EC).
		(b) CTH (COL).	

* Terminology to be applied is for further consideration of the Technical Committee.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(c) CC (US) (MEX) (CAN). (d) Supplementary criteria (CH). (e) CTH, except the following : (JPN)	The country of origin of the products of heading 04.02 is the location where the source milk is actually obtained from the live animals. (US) Supplementary criteria might be necessary to prescribe a rule for the method of concentration and the addition of sugar or other sweetening matter, because in certain cases it is simple mixing of the different materials (CH).
ex04.02	<u>Milk and cream, other than skimmed milk powder, concentrated or containing added sugar or other sweetening matter (JPN).</u>	CC (JPN). CTH (JPN).	Basket 2 The process of mere concentration or sweetening cannot be considered as substantial transformation (JPN).
ex04.02	<u>Skimmed milk powder (JPN).</u>		Basket 2 The process of making skimmed milk powder is deemed to be a substantial transformation (JPN). Skimmed milk is manufactured through such complicated processes that skimmed milk which was obtained by separating cream from milk is further subject to the processes of concentrating, drying and being powdered. Therefore, it is deemed to be a substantial transformation. (JPN)
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	(a) CC (US) (b) CTH (COL) (CAN) (JPN) (CH).	Basket 2 The country of origin of the products of heading 04.03 is the location where the source milk is actually obtained from the live animals. (US)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(c) CTH, except the following : (EC)	
		(d) WO (KOR)	
		(e) See subheadings (MEX)	
ex04.03	Curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa (EC).	WO (EC).	Basket 2 - The wholly-obtained condition applies only to materials of this Chapter (EC). - The change-of-heading rule applies only to buttermilk (EC).
0403.10	- Yogurt	CTSH (MEX)	Basket 2
0403.90	- Other	CC; or change to acidified cream or kephir from any other product of Chapter 4 (MEX)	Basket 2
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	(a) CC (US).	Basket 2 The country of origin of the products of heading 04.04 is the location where the source milk is actually obtained from the live animals. (US)
		(b) CTH (CAN) (COL) (MEX) (KOR) (JPN).	Processing can be considered as substantial transformation due to the significant change in commercial value. (KOR)
		(c) CTH, except the following (EC) (CH)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
ex04.04	<u>Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included</u> (EC) (CH).	(a) WO (EC).	Basket 2 - The wholly-obtained condition applies only to materials of this Chapter (EC). - The change-of-heading rule applies only to whey (EC).
		(b) Supplementary criteria (CH).	Supplementary criteria might be necessary depending on the product (CH).
04.05	Butter and other fats and oils derived from milk; dairy spreads.	Change to this heading from any other heading.	Basket 1*
04.06	Cheese and curd.	<i>Decisions as specified for subheadings</i>	<i>Decisions as specified for subheadings</i>
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	Change to this subheading from any other heading.	Basket 1** Making cheese from curd is substantial transformation (AUS)
0406.20	- Grated or powdered cheese, of all kinds	Change to this subheading from any other heading.	Basket 1
0406.30	- Processed cheese, not grated or powdered	(a) CTSH (CH) (EGY) (NOR).	Basket 2 One must refer to the subheadings, as processed cheese may be manufactured using various cheeses classified in heading 04.06 (CH).
		(b) CTH (COL) (EC) (JPN) (CAN) (KOR) (MEX) (US).	

* Mexico reserves its position in respect of subheading (0405.20)

** Australia reserves its positions in respect of this subheading

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
0406.40	- Blue-veined cheese	Change to this subheading from any other heading.	Basket 1
0406.90	- Other cheese	Change to this subheading from any other heading.	Basket 1
04.07	Birds' eggs, in shell, fresh, preserved or cooked.	Change to this heading from any other Chapter/Wholly obtained goods.	Basket 1*
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	<i>Proposals as specified for subheadings. (Sec)</i>	<i>Decisions as specified for subheadings. (Sec)</i>
0408.11	Egg yolks, dried	(a) CTSH (NOR) (CH).	Basket 2
		(b) Supplementary criteria (EC)	Drying can be considered as a substantial transformation. (EC)
		(c) WO (COL) (KOR)	
		(d) CC; or change to shelled egg products of heading 04.08 from any other good of Chapter 4, provided that the change is not only the result of shelling (CAN).	
		(e) CTH, except from heading 04.07 when resulting from merely removing shell (JPN) (US).	Change by merely removing the shell cannot be considered as substantial transformation, because it results from a simple process (JPN) Removing eggs from their shells does not involve a substantial transformation. (US)

* Terminology to be applied is for further consideration of the Technical Committee.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(f) CC (MEX)	
0408.19	Egg yolks other than dried	(a) WO (EC) (COL) (KOR)	Basket 2 The wholly-obtained condition applies only to materials of this Chapter. (EC)
		(b) CC ; or change to shelled egg products of heading 04.08 from any other good of Chapter 4, provided that the change is not only the result of shelling (CAN).	Change by merely removing the shell cannot be considered as substantial transformation, because it results from a simple process (JPN) Removing eggs from their shells does not involve a substantial transformation. (US)
		(c) CTH, except from heading 04.07 when resulting from merely removing shell (JPN) (US).	
		(d) CTH (CH)	
		(e) CC (MEX)	
		- Other :	
0408.91	-- Dried	(a) WO (COL) (KOR)	Basket 2 Change by merely removing the shell cannot be considered as substantial transformation, because it results from a simple process (JPN) Removing eggs from their shells does not involve a substantial transformation. (US) Drying can be considered as a substantial transformation. (EC)
		(b) CTH, except from heading 04.07 (JPN) (US).	
		(c) CC; or change to shelled egg products of heading 04.08 from any other good of Chapter 4 (CAN).	
		(d) Supplementary criteria (EC)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(e) CTH (CH) (f) CC (MEX)	
0408.99	-- Other	(a) WO (EC) (COL) (KOR)	Basket 2 The wholly-obtained condition applies only to materials of this Chapter. (EC) Change by merely removing the shell cannot be considered as substantial transformation, because it results from a simple process (JPN) Removing eggs from their shells does not involve a substantial transformation. (US)
		(b) CTH, except from heading 04.07 when resulting from merely removing shell (JPN) (US).	
		(c) CC; or change to shelled egg products of heading 04.08 from any other good of Chapter 4, provided that the change is not only the result of shelling (CAN).	
		(d) CTH (CH)	
		(e) CC (MEX)	
04.09	Natural honey.	Change to this heading from any other Chapter/Wholly obtained goods.	Basket 1* <i>The question of mixtures will be dealt with by the Technical Committee at a later session. (Sec)</i>
04.10	Edible products of animal origin, not elsewhere specified or included.	Change to this heading from any other Chapter/Wholly obtained goods. (JPN).	Basket 1*

* Terminology to be applied is for further consideration of the Technical Committee

CHAPTER 5

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
Chapter 5	Products of animal origin, not elsewhere specified or included	Change to the headings of this Chapter from any other Chapter.	Basket 1
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	Change to this heading from any other Chapter.	Basket 1
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	Change to this heading from any other Chapter.	Basket 1
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	Change to this heading from any other Chapter.	Basket 1
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	Change to this heading from any other Chapter.	Basket 1
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	Change to this heading from any other Chapter.	Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	Change to this heading from any other Chapter.	Basket 1
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	Change to this heading from any other Chapter.	Basket 1
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	Change to this heading from any other Chapter.	Basket 1
05.09	Natural sponges of animal origin.	Change to this heading from any other Chapter.	Basket 1
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	Change to this heading from any other Chapter.	Basket 1
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	Change to this heading from any other Chapter.	Basket 1

SECTION II OF THE HARMONIZED SYSTEM
(Chapters 6-14)

VEGETABLE PRODUCTS

Section Notes: Notwithstanding the rules of this Section, an agricultural or horticultural good grown in the territory of a country shall be treated as a good of that country even if grown from a seed, bulb, root stock, cutting, slip or other live part of a plant, imported from another country. (CAN) (EGY)

CHAPTER 6

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	<p>(a) CC, except the following : (JPN) (US)</p> <p>(b) CTH, except the following : (CH) (EC)</p> <p>(c) CTH (MEX)</p> <p>(d) WO, except the following : (KOR)</p>	<p><i>Decisions as specified for headings.</i></p> <p>There are three ways of obtaining grown plants : obtaining from seeds of heading 12.09; growing bulbs, etc., obtaining from unrooted cuttings and slips. These three ways are all deemed to be a substantial transformation, taking into consideration that they have the same purpose. (JPN))</p> <p>The general Chapter rule and the additional rules for subheadings 0601.20 and 0602.20 - 0602.29 confer origin only when a plant is grown from seeds (outside Chapter 6), bulbs, tubers, roots or cuttings. The additional rules for headings 06.03 and 06.04 also confer origin upon growing a plant from seeds, bulbs, tubers, roots or cuttings; in restricting the source to these kinds of growing stock, these two rules preclude origin in the case of operations that involve merely cutting a plant or a part of the plant, even if the product is also dried or coloured as part of the process (US)</p> <p>Simple growing alone cannot be considered as a substantial transformation due to the insignificant change in commercial value (KOR)</p>
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	<i>Proposals as specified for subheadings</i>	<p><i>Decisions as specified for subheadings</i></p> <p><i>The proposal by KOR will be examined at a later date :</i></p>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
			Proliferating can be considered as a substantial transformation due to the significant change in commercial value (KOR)
0601.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	The origin of the goods shall be the country in which the goods of this subheading are obtained in their natural or unprocessed state	Basket 2 <i>EC reserves its position in respect of this rule</i>
0601.20	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	(a) CTSH (US) (JPN) (CAN)	Basket 2 Change to bulbs, etc., in growth or in flower, from dormant bulbs, etc., of subheading 0601.10 is deemed to be a substantial transformation (JPN) Growing a plant from stock involves a substantial transformation (US)
		(b) WO (CH) (EC) (KOR) (EGY)	
		(c) CTH (MEX)	
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn	<i>Proposals as specified for subheadings</i>	<i>Decisions as specified for subheadings</i> <i>The proposal by KOR will be examined at a later date</i> Proliferating can be considered as a substantial transformation due to the significant change in commercial value (KOR)
0602.10	- Unrooted cuttings and slips	The origin of the goods shall be the country in which the goods of this subheading are obtained in their natural or unprocessed state	Basket 2 <i>EC reserves its position in respect of this rule</i>
0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	(a) CTSH (JPN) (CAN) (CH) (US) (EC)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
			Change to subheadings 0602.20, 0602.30, 0602.40 or 0602.90 from unrooted cuttings and slips of subheading 0602.10 is deemed to be a substantial transformation (JPN) Growing a plant from stock involves a substantial transformation (US)
		(b) CTH (MEX) (EGY)	
0602.30	- Rhododendrons and azaleas, grafted or not	(a) CTSH (JPN) (CAN) (EC) (US) (KOR)	Basket 2 Change to subheading 0602.20, 0602.30, 0602.40 or 0602.90 from unrooted cuttings and slips of subheading 0602.10 is deemed to be a substantial transformation (JPN)
		(b) CTH (MEX) (PHI) (CH) (EGY)	
0602.40	- Roses, grafted or not	(a) CTSH (JPN) (CAN) (EC) (US) (KOR)	Basket 2 Change to subheading 0602.20, 0602.30, 0602.40 or 0602.90 from unrooted cuttings and slips of subheading 0602.10 is deemed to be a substantial transformation (JPN)
		(b) CTH (MEX) (PHI) (CH) (EGY)	
0602.90	- Other	(a) CTSH (JPN) (CAN) (EC) (US) (KOR)	Basket 2 Change to subheading 0602.20, 0602.30, 0602.40 or 0602.90 from unrooted cuttings and slips of subheading 0602.10 is deemed to be a substantial transformation (JPN)
		(b) CTH (MEX) (PHI) (CH) (EGY)	
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	(a) CTH, except from subheadings 0601.20 or 0602.20 through 0602.90 (JPN) (US) (KOR)	Basket 2 Growing a plant from stock involves a substantial transformation (US)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(b) CTH, except from heading 06.02 (CAN) (MEX) (PHI) (c) WO (EGY) (d) WO, except the following : (EC) (CH)	The wholly-obtained condition only applies to materials of this Chapter (EC)
<i>ex 06.03</i>	<u>Cut flowers and flower buds, dried, dyed, bleached or otherwise prepared</u> (CH)	Supplementary criteria (CH)	Basket 2 Substantial processing operations not related to a change of tariff heading must be taken into account (CH)
<i>ex 06.03</i>	- <u>Wreaths, flower baskets, buttonholes and the like</u> (EC)	Supplementary criteria (CH)	Basket 2 In certain conditions, the manufacture of wreaths, flower baskets, buttonholes and the like can be considered as a substantial transformation (EC)
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	(a) CTH, except from subheadings 0601.20 or 0602.20 through 0602.90 (JPN) (US) (KOR) (b) CTH, except from heading 06.02 (CAN) (MEX) (PHI) (c) WO (EGY) (d) WO, except the following : (EC) (CH)	Basket 2 Growing a plant from stock involves a substantial transformation (US) Change to this heading from any other heading can be considered as a substantial transformation due to the significant change in commercial value (KOR)
<i>ex 06.04</i>	- <u>Wreaths, flower baskets, buttonholes and the like</u> (EC)	Supplementary criteria (EC)	Basket 2 In certain conditions, the manufacture of wreaths, buttonholes and the like can be considered as a substantial transformation (EC)

CHAPTER 7

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 7	Edible vegetables and certain roots and tubers.	<p>(a) The change-of-heading rule does not apply to headings of this Chapter. Wholly obtained goods, except the following : (EC)</p> <p>(b) Not applicable. Wholly obtained goods (KOR) (CH)</p> <p>(c) CC, except the following : (JPN) (US)¹ (CAN) (MEX)</p>	<p><i>Decisions as specified for headings</i></p> <p>Supplementary criteria are necessary for mixtures of vegetables with different origins from the same tariff heading. Depending on the season, the vegetables may not be available on the national market (CH)</p> <p>Growing or simple processing alone cannot be considered as a substantial transformation due to the insignificant change in commercial value (KOR)</p> <p>In principle, mixing is not deemed to be a substantial transformation other than in the following three cases:</p> <p>(a) Where mixing changes the character of products or gives the essential character to products;</p> <p>(b) Where the knowhow of mixing (e.g., percentage of constituent materials, taste and flavour) is indispensable; or</p> <p>(c) Where mixing is carried out through complicated processes.</p> <p>When the above criteria are applied, it may be concluded that production of mixed vegetables of Chapter 7 is not regarded as substantial transformation because it does not meet the criteria (JPN)</p>

¹ US reserved its position on mixtures of vegetables.

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
			The general rule, providing for origin in the country where a change of Chapter takes places, recognizes that growing a plant from seed or other stock (generally Chapter 6 or 12) involves substantial transformation. The supplemental rule recognizes that reducing a vegetable to powder, which results in a change of classification to heading 07.12 from within that heading or from other headings, involves a substantial transformation and therefore confers origin (US).
07.01	Potatoes, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state	Basket 1
07.02	Tomatoes, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state	Basket 1
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state	Basket 1
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state	Basket 1
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state	Basket 1

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state	Basket 1
07.07	Cucumbers and gherkins, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state	Basket 1
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state	Basket 1
07.09	Other vegetables, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state	Basket 1
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	(a) CTH, provided that the change is not only the result of freezing of drying (CAN) (MEX)	Basket 2
		(b) The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state (EC) (CH) (KOR) (EGY) (US)	
		(c) CC (JPN)	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	(a) CTH, provided that the change is not only the result of freezing of drying (CAN) (MEX)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(b) The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state (EC) (CH) (KOR) (EGY) (US) (c) CC (JPN)	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	(a) CC; or Change to the goods in powder of this heading from any other heading (JPN) (US) (CH) (b) CTH, provided that the change is not only the result of freezing or drying (CAN) (MEX) (c) WO (KOR) (EGY) (d) WO, except the following : (EC)	Basket 2 The process of drying vegetables cannot be considered as substantial transformation because it is a simple process. However, it is deemed to be a substantial transformation when vegetables are dried into the form of powder (JPN)
ex07.12	<u>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared</u> (US)	A change to this split heading from whole, broken or sliced vegetables of the same heading or any other heading (US)	Basket 2 The production of powdered vegetables from other forms of the same vegetables involves a substantial transformation (US)
ex07.12	<u>Freeze-dried or powdered vegetables</u> (EC)	CTH (EC)	Basket 2 Freeze-drying and powdering can be considered as substantial transformations (EC)
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	(a) CTH, provided that the change is not only the result of freezing or drying (CAN) (MEX)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(b) WO (EC) (KOR) (EGY)	
		(c) CTH, except from heading 07.08 (JPN) (US) (CH)	
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	Change to this heading from any other heading [except from heading 11.06 (EC)]	Basket 1 Basket 2 for the text in square brackets

CHAPTER 8

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 8	Edible fruits and nuts; peel of citrus fruit or melons.	(a) WO (EC) (KOR)	<p><i>Decisions as specified for headings</i> The wholly-obtained condition only applies to materials of this Chapter (EC)</p> <p>Simple processing alone cannot be considered as a substantial transformation due to the insignificant change in commercial value (KOR)</p>
		(b) WO, except the following : (CH)	<p>In principle, mixing is not deemed to be a substantial transformation other than in the following three cases:</p> <p>(a) Where mixing changes the character of products or gives the essential character to products;</p> <p>(b) Where the knowhow of mixing (e.g., percentage of constituent materials, taste and flavour) is indispensable; or</p> <p>(c) Where mixing is carried out through complicated processes.</p> <p>When the above criteria are applied, it may be concluded that production of mixed vegetables of Chapter 7 is not regarded as substantial transformation because it does not meet the criteria (JPN)</p>
		(c) CC (US) (JPN)	
		(d) CC, except the following : (CAN) (MEX)	<p>The general Chapter rule confers origin only upon a change to this Chapter from another Chapter (US)</p>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1²
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1²
08.03	Bananas, including plantains, fresh or dried.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1²
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1²
08.05	Citrus fruit, fresh or dried.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1²
08.06	Grapes, fresh or dried.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1²
08.07	Melons (including watermelons) and papaws (papayas), fresh.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1²
08.08	Apples, pears and quinces, fresh.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1²
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1²
08.10	Other fruit, fresh	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1²

²Terminology to be applied is for further consideration of the Technical Committee

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	(a) WO/CC (EC) (CH) (KOR) (US) (EGY) (JPN) (b) CTH, provided the change is not only the result of freezing or drying (CAN) (MEX)	Basket 2
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	(a) WO/CC (EC) (CH) (KOR) (US) (EGY) (JPN) (b) CTH, provided that the change is not only the result of freezing or drying (CAN) (MEX)	Basket 2
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	(a) WO/CC (EC) (KOR) (JPN) (US) [except the following (CH) (EGY)(JPN) (b) CTH, provided that the change is not only the result of freezing or drying (CAN) (MEX)	Basket 2
0813.50	- Mixtures of nuts or dried fruits of this Chapter	(a) Supplementary criteria are necessary (CH) (EGY) (b) <i>Proposals as specified for heading</i>	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	<div data-bbox="312 909 480 1431">(a) WO/CC (EC) (CH) (KOR) (JPN) (US) (EGY)</div> <div data-bbox="480 909 596 1431">(b) CTH, provided that the change is not only the result of freezing or drying (CAN) (MEX)</div>	Basket 2

CHAPTER 9

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 9	Coffee, tea, maté and spices	(a) WO, except the following : (CH) (EC) (COL) (GUA)	Decisions as specified for headings. The wholly-obtained condition only applies to materials of this Chapter (EC)
		(b) CTH, except the following : (KOR) (MEX)	
		(c) CC, except the following (CAN) (US) (JPN)	Under the general Chapter rule, origin is conferred only when there is a change to this Chapter from another Chapter. Sorting, drying or other processes that do not change the shape of a spice, are not considered to substantially transform the spice and do not confer origin. Roasting of coffee substantially transforms the raw commodity into a saleable product and therefore confers origin on a change to subheading 0901.21 or 0901.22 from any other subheading. Crushing, grinding or powdering spices helps release essential flavouring oils, increases surface area and generally produces a more marketable form or retail product. Therefore, a change to crushed, ground or powdered forms of products of headings 09.04 through 09.10 (whether or not a subheading change actually occurs) is deemed to confer origin.

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		<p>(d) Goods of Chapter 9 that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :</p> <p>(i) Non-originating materials undergo a change of classification to subheadings of these headings from any other subheadings; or</p> <p>(ii) The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>(iii) The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods. The method of calculating the foreign content is as follows :</p> $FC = \frac{\text{CIF value of NORM}}{\text{Ex-factory price}} \times 100 \% \text{ (75 \%)}$	<p>Curry, which is provided for <i>eo nomine</i> in the heading text and in subheading 0910.50 is actually a mixture of spices with other flavouring matter (e.g. garlic). The specialized blending of ingredients that produces curry is considered to be a substantial transformation and confers origin. Similarly, blending products of this Chapter into mixtures of subheading 0910.91 also confers origin (US)</p> <p>This proposal recognizes with respect to the above-mentioned headings and subheadings of these headings, that substantial transformation of goods classified in those headings may result through deliberate blending without a consequential change in classification. This rule permits origin to be conferred in cases where goods are deliberately blended to conform the specific formulations. The blending process substantially transforms the inputs to goods with new essential character in terms of taste, purity and end-use (SG)</p>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		where FC : Foreign content NORM : Non-originating raw materials Ex-Factory Price = total materials costs + direct labour costs + overheads costs + profits (SG)	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	<i>Proposals as specified for subheadings</i>	<i>Decisions as specified for subheadings</i>
	- Coffee, not roasted :		
0901.11	-- Not decaffeinated	(a) CC (CAN) (US) (MEX) (JPN) (b) WO (CH) (EC) (COL) (JPN) (GUA) (BRA) (SEN) (CI) (IND) (KEN) (UGA) (URU) (PER) (CR) (HON) (ECU) (c) CTH (KOR) (d) <i>See proposal (e) for Chapter 9 above (SG)</i>	Basket 2
0901.12	-- Decaffeinated	(a) CC (CAN) (MEX) (US) (b) Change to subheadings 0901.11 through 0901.22 from any other subheading (EC) (NZ) (NOR) (PHI) (c) Supplementary criteria are necessary (CH) (d) WO or CC (JPN)	Basket 2 The roasting or decaffeination has to be taken into account (CH)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(e) WO (COL) (GUA) (BRA) (SEN) (CI) (IND) (KEN) (UGA) (URU) (PER) (CR) (HON) (ECU) (f) CTH (KOR) (g) <i>See proposal (e) for Chapter 9 above (SG)</i>	
0901.21	- Coffee, roasted -- Not decaffeinated	(a) CTSH except from subheading 0901.22 (CAN) (NZ) (PHI) (US) (JPN) (b) CTSH (EC) (c) Supplementary criteria are necessary (CH) (d) CC (MEX) (e) CTH (KOR) (f) WO (COL) (GUA) (BRA) (SEN) (CI) (IND) (KEN) (UGA) (URU) (PER) (g) <i>See proposal (e) for Chapter 9 above (SG)</i>	Basket 2 Roasting coffee involves a substantial transformation not covered by the general Chapter rule (US) The process of roasting coffee is deemed to be a substantial transformation (JPN) Caffeine removal and roasting can be considered substantial transformations (EC) Roasting and decaffeination have to be taken into account (CH)
0901.22	-- Decaffeinated	(a) CTSH, except from subheading 0901.21 (CAN) (US) (JPN) (NZ) (PHI)	Basket 2 Roasting coffee involves a substantial transformation not covered by the general Chapter rule (US)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(b) CTS (EC) (c) Supplementary criteria are necessary (CH) (d) CTH (KOR) (e) CC (MEX) (f) WO (COL) (GUA) (BRA) (SEN) (CI) (IND) (KEN) (UGA) (URU) (PER) (g) See proposal (e) for Chapter 9 above (SG)	Caffeine removal and roasting can be considered substantial transformations (EC) Roasting and decaffeination have to be taken into account (CH)
0901.90	- Other	(a) WO (GUA) (BRA) (SEN) (CI) (IND) (KEN) (UGA) (PER) (EC) (CH) (b) CC or; Change to coffee substitutes of subheading 0901.90 from subheadings 0901.11 through 0901.12 (CAN) (c) WO or CC (JPN) (d) WO, except blends (COL) (URU) (e) CC (MEX) (US) (f) CTH (KOR) (g) See proposal (e) for Chapter 9 above (SG)	Basket 2
09.02	Tea, whether or not flavoured.	(a) WO, except the following : (EC) (CH) (COL) (b) CC, except the following : (CAN) (US) (JPN)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(c) CTH (MEX)	Simple processing alone cannot be considered as a substantial transformation due to the insignificant change in commercial value (KOR) Putting tea in tea bags or blending does not change the essential characteristics of tea (IND)
		(d) WO (KOR) (IND)	
		(e) See proposal (e) for Chapter 9 above (SG)	
ex09.02	<u>Blended teas or tea-bags</u> (EC)	Supplementary criteria (EC)	Basket 2
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	<i>Proposals as specified for heading</i>	<i>Decisions as specified for heading</i>
ex0902.10	<u>Green tea (not fermented) in tea bags or immediate packings of a content not exceeding 250 grams</u> (CAN)	A change to this split subheading from subheading 0902.20 (CAN)	Basket 2
ex0902.10	<u>Tea in immediate packings</u> (CH)	Supplementary criteria (CH)	Basket 2 The placing of tea in tea bags, which is a substantial transformation, has to be taken into account (CH)
0902.20	- Other green tea (not fermented)	<i>Proposals as specified for heading</i>	<i>Decisions as specified for heading</i>
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	<i>Proposals as specified for heading</i>	<i>Decisions as specified for heading</i>
ex0902.30	<u>Black tea (fermented) in tea bags or in immediate packings of a content not exceeding 250 grams</u> (CAN)	A change to this split subheading from subheading 0902.40 (CAN)	Basket 2
ex0902.30	<u>Tea in immediate packings</u> (CH)	Supplementary criteria (CH)	Basket 2 The placing of tea in tea bags, which is a substantial transformation, has to be taken into account (CH)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
0902.40	- Other black tea (fermented) and other partly fermented tea	<i>Proposals as specified for heading</i>	<i>Decisions as specified for heading</i>
ex0902.40	Tea in <u>immediate packings</u> (CH)	Supplementary criteria (CH)	Basket 2 The placing of tea in tea bags, which is a substantial transformation, has to be taken into account (CH)
09.03	Maté.	Wholly obtained goods / change to this heading from any other Chapter	Basket 1³
09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.	(a) WO (EC) (CH)	Basket 2 <i>Decisions as specified for subheadings</i>
		(b) WO or CC, except the following : (JPN)	
		(c) CTSH; or A change to goods, crushed or ground, of subheadings 0904.11 through 0910.99 from goods, neither crushed nor ground, of those subheadings, when packaged for retail sale (CAN)	
		(d) CTH (MEX)	
		(e) CTH, except the following : (KOR)	
		(f) CC, except the following : (US)	
0904.11	Pepper, neither crushed nor ground	(g) See <i>Proposal (e) for Chapter 9 above</i> (SG)	<i>Decisions as specified for heading</i>

³ Terminology to be applied is for further consideration of the Technical Committee

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
0904.12	Pepper, crushed or ground	(a) CTSH (US) (b) <i>Proposals as specified for heading</i>	Basket 2 Crushing or grinding pepper involves a substantial transformation (US)
0904.20	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	(a) CC, except from subheading 0709.60 (JPN) (b) WO (KOR) (c) <i>Proposals as specified for heading</i>	Basket 2 Change from subheading 0709.60 cannot be considered a substantial transformation because it results from a simple process (JPN) Simple processing alone cannot be considered as a substantial transformation due to the insignificant change in commercial value (KOR)
ex0904.20	Fruits of the genus <i>Capsicum</i> (peppers) or of the genus <i>Pimenta</i> (e.g. allspice), <u>crushed or ground</u> (US)	CTSHS (US)	Basket 2 Crushing or grinding <i>Capsicum</i> peppers or allspice involves a substantial transformation (US)
09.05	Vanilla	(a) WO/CC (EC) (CH) (JPN) (KOR) (MEX) [except the following : (US)((b) CTSH, or A change to goods, crushed or ground, of subheadings 0904.11 through 0910.99 from goods, neither crushed nor ground, of those subheadings, when packaged for retail sale (CAN) (c) <i>See proposal (e) for Chapter 9 above</i> (SG)	Basket 2
ex09.05	<u>Vanilla beans, crushed or ground</u> (US)	CTHS (US)	Basket 2 Crushing or grinding vanilla beans involves a substantial transformation (US)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
09.06	Cinnamon and cinnamon-tree flowers	<p>(a) WO/CC (EC) (CH) (JPN) (KOR) (MEX) [except the following : (US)(</p> <p>(b) CTSH, or</p> <p>A change to goods, crushed or ground, of subheadings 0904.11 through 0910.99 from goods, neither crushed nor ground, of those subheadings, when packaged for retail sale (CAN)</p> <p>(c) See proposal (e) for Chapter 9 above (SG)</p>	Basket 2
0906.10	- Neither crushed nor ground	<i>Proposals as specified for heading</i>	<i>Decisions as specified for heading</i>
0906.20	Crushed or ground	<p>(a) CTSH (US)</p> <p>(b) <i>Proposals as specified for heading</i></p>	Basket 2 Crushing or grinding cinnamon involves a substantial transformation (US)
09.07	Cloves (whole fruit, cloves and stems)	<p>(a) WO/CC (EC) (CH) (JPN) (KOR) (MEX) [except the following : (US)(</p> <p>(b) CTSH, or</p> <p>A change to goods, crushed or ground, of subheadings 0904.11 through 0910.99 from goods, neither crushed nor ground, of those subheadings, when packaged for retail sale (CAN)</p> <p>(c) See proposal (e) for Chapter 9 above (SG)</p>	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
ex09.07	<u>Cloves, crushed or ground</u> (US)	CTHS (US)	Basket 2 Crushing or grinding cloves involves a substantial transformation (US)
09.08	Nutmeg, mace and cardamoms	(a) WO/CC (EC) (CH) (JPN) (KOR) (MEX) [except the following : (US)((b) CTSH, or A change to goods, crushed or ground, of subheadings 0904.11 through 0910.99 from goods, neither crushed nor ground, of those subheadings, when packaged for retail sale (CAN) (c) <i>See proposal (e) for Chapter 9 above</i> (SG)	Basket 2
ex09.08	<u>Nutmeg, mace and cardamoms, crushed or ground</u> (US)	CTHS (US)	Basket 2 Crushing or grinding the products of this heading involves a substantial transformation (US)
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	(a) WO/CC (EC) (CH) (JPN) (KOR) (MEX) [except the following : (US)((b) CTSH, or A change to goods, crushed or ground, of subheadings 0904.11 through 0910.99 from goods, neither crushed nor ground, of those subheadings, when packaged for retail sale (CAN) (c) <i>See proposal (e) for Chapter 9 above</i> (SG)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
ex09.09	<u>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries crushed or ground (US)</u>	CTHS (US)	Crushing or grinding the products of this heading involves a substantial transformation (US)
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	(a) WO/CC (EC) (CH) (JPN) (KOR) (MEX) [except the following : (US)(Basket 2
		(b) CTSH; or A change to goods, crushed or ground, of subheadings 0904.11 through 0910.99 from goods, neither crushed nor ground, of those subheadings, when packaged for retail sale (CAN)	
		(c) See proposal (e) for Chapter 9 above (SG)	
ex09.10	<u>Ginger, saffron, turmeric, thyme, bay leaves, curry and other spices, crushed or ground (US)</u>	CTHS (US)	Basket 2 Crushing or grinding the products of this heading involves a substantial transformation (US)
0910.10	- Ginger	(a) WO (KOR)	Basket 2 Simple processing alone cannot be considered as a substantial transformation due to the insignificant change in commercial value (KOR)
		(b) <i>Proposals as specified for heading</i>	
0910.20 0910.30 0910.40	- Saffron - Turmeric (curcuma) - Thyme; bay leaves	<i>Proposals as specified for heading</i>	<i>Decisions as specified for heading</i>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
0910.50	- Curry	<p>(a) CTSH (JPN) (US) for A change to goods, crushed or ground, of subheadings 0904.11 through 0910.99 from goods, neither crushed nor ground, of those subheadings, when packaged for retail sale (CAN)</p> <p>(b) WO (EC) (CH)</p> <p>(c) CTH (KOR) (MEX)</p> <p>(d) See proposal (e) for Chapter 9 above (SG)</p>	<p>Basket 2 In principle, mixing is not deemed to be a substantial transformation other than in the following three cases : (a) Where mixing changes the character of products or gives the essential character to products; (b) Where the knowhow of mixing (e.g.; percentage of constituent materials, taste and flavour) is indispensable; or (c) Where mixing is carried out through complicated processes. Production of curry (subheading 0910.50) from various spices is regarded as substantial transformation because it does meet the criteria (JPN)</p>
0910.91	-- Mixtures referred to in Note 1(b) to this Chapter ⁴	<p>(a) CTSH and supplementary criteria (US)</p> <p>(b) <i>Proposals as specified for heading</i></p>	<p>Basket 2 The specialized blending of spices to create the products of this subheading involves a substantial transformation. Supplementary criteria are necessary regarding mixtures (US)</p>
0910.99	-- Other	<i>Proposals as specified for heading</i>	<i>Decisions as specified for heading</i>

⁴ Note 1 (b) to Chapter 9 of the Harmonized System

CHAPTER 10

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 10	Cereals.		<i>Decisions as specified for headings</i>
10.01	Wheat and meslin.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁵
10.02	Rye.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁵
10.03	Barley.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁵
10.04	Oats.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁵
10.05	Maize (corn).	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁵
10.06	Rice.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁵
10.07	Grain sorghum.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁵
10.08	Buckwheat, millet and canary seed; other cereals.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁵

⁵Terminology to be applied is for further consideration of the Technical Committee.

CHAPTER 11

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten.		<i>Decisions as specified for headings</i>
11.01	Wheat or meslin flour.	Change from any other Chapter	Basket 1⁶
11.02	Cereal flours other than of wheat or meslin.	Change from any other Chapter	Basket 1⁶
11.03	Cereal groats, meal and pellets.	Change from any other Chapter	Basket 1⁶
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	Change from any other Chapter	Basket 1⁶
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	Change from any other Chapter	Basket 1⁶
11.06	Flour, meal and powder of the dried leguminous vegetables of heading N 07.13, of sago or of roots or tubers of heading N 07.14 or of the products of Chapter 8	Change from any other Chapter	Basket 1⁶
11.07	Malt, whether or not roasted.	Change from any other Chapter	Basket 1⁶

⁶The Technical Committee decided to re-examine the question of mixtures at a later date.

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
11.08	Starches; inulin.	Change to this heading from any other heading	Basket 1 ⁶
11.09	Wheat gluten, whether or not dried.	Change to this heading from any other heading	Basket 1 ⁶

CHAPTER 12

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.		<i>Decisions as specified for headings</i>
12.01	Soya beans, whether or not broken.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁷
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁷
12.03	Copra.	WO/CC [except from heading 08.01 (JPN)](Basket 2⁷ Change to this heading from heading 08.01 cannot be considered as substantial transformation, because producing copra from coconuts is a simple process (JPN)
12.04	Linseed, whether or not broken.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁷
12.05	Rape or colza seeds, whether or not broken.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁷

⁷Terminology to be applied is for further consideration of the Technical Committee.

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
12.06	Sunflower seeds, whether or not broken.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1 ⁷
12.07	Other oil seeds and oleaginous fruits, whether or not broken.	Wholly obtained goods/ Change to this heading from any other Chapter	Basket 1 ⁷
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	(a) WO (EC) (CH) (EGY)	Basket 2 ⁸
		(b) CTH (JPN)(CAN)(KOR)(US)(MEX)	
12.09	Seeds, fruit and spores, of a kind used for sowing.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1 ⁸
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1 ⁸
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	WO/CC [except the following (CAN)]	Basket 2 ⁸
ex1211.XX	Herbs in bags for individual servings (CAN)	A change to split subheadings ex1211.XX from any other split subheading (CAN).	Basket 2 ⁸

⁸Terminology to be applied is for further consideration of the Technical Committee.

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	Wholly obtained goods / Change to this heading from any other Chapter	Basket 1⁸
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Wholly obtained goods/ Change to this heading from any other Chapter	Basket 1⁹
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	Wholly obtained goods/ Change to this heading from any other Chapter	Basket 1⁹

⁹Terminology to be applied is for further consideration of the Technical Committee.

CHAPTER 13

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	(a) WO, except the following : (CH) (EC) (KOR) (b) CC (CAN) (US) (MEX) (JPN)	Decisions as specified for headings Chapter 13 covers plant extracts, but does not cover highly separated, refined or purified forms of extracts (such as essential oils, edible extracts like coffee, tanning or dyeing extracts and rubber and related products). Under the general Chapter rule, a change to the extracted products of this Chapter from the raw plant materials of other Chapters involves a substantial transformation and confers origin (US)
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	(a) WO (EC)(CH)(KOR) (b) CC (CAN) (US) (MEX) (JPN)	Basket 2
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	<i>Proposals as specified for subheadings</i>	<i>Decisions as specified for subheadings</i>
	- Vegetable saps and extracts :		
1302.11	-- Opium	(a) WO (EC)(KOR) (b) CC (CAN) (US) (MEX) (JPN)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
1302.12	-- Of liquorice	(c) CTH (CH) (a) WO (EC)(KOR) (b) CC (CAN) (US) (MEX) (JPN) (c) CTH (CH)	Basket 2
1302.13	-- Of hops	(a) WO (EC)(KOR) (b) CC (CAN) (US) (MEX) (JPN) (c) CTH (CH)	Basket 2
1302.14	-- Of pyrethrum or of the roots of plants containing rotenone	(a) WO (EC)(KOR) (b) CC (CAN) (US) (MEX) (JPN) (c) CTH (CH)	Basket 2
1302.19	-- Other	(a) WO (EC) (KOR) (b) CC (CAN) (US) (MEX) (JPN) (c) CTH (CH)	Basket 2
1302.20	- Pectic substances, pectinates and pectates	(a) WO, except the following : (EC) (b) CTH (CH) (c) CC (US) (CAN) (MEX) (JPN) (d) WO (KOR)	Basket 2 The manufacture of pectin is a substantial transformation (CH)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
ex1302.20	- <u>Pectinates and pectates</u> (EC)	Change to this split subheading from the other split subheading of this subheading (EC) (NOR)	Basket 2 The manufacture of pectinates and pectates of this split subheading from pectic substances classified in the same subheading can be considered as a substantial transformation. (EC)
1302.31	-- Agar-agar	(a) WO, except the following : (EC) (b) CC (CAN) (US) (MEX) (JPN) (c) CTH (CH) (KOR)	Basket 2
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	(a) WO, except the following : (EC) (b) CC (CAN) (US) (MEX) (JPN) (c) WO (KOR) (d) CTH (CH)	Basket 2
1302.39	-- Other	(a) WO, except the following : (EC) (b) CC (CAN) (US) (MEX) (JPN) (c) WO (KOR) (d) CTH (CH)	Basket 2
ex1302.31 ex1302.32 ex1302.39	- <u>Vegetable mucilages and thickeners, modified</u> (EC).	CTSHS (EC) (NOR)	Basket 2 The manufacture of vegetable mucilages and thickeners, modified , of these split subheadings, from the same unmodified mucilages and thickeners of these subheadings can be considered as a substantial transformation (EC)

CHAPTER 14

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	(a) WO (CH)(EC)(KOR)	<p>Decisions as specified for headings</p> <p>Simple processing alone cannot be considered as a substantial transformation due to the insignificant change in commercial value (KOR)</p> <p>The wholly-obtained condition only applies to materials of this Chapter (EC).</p>
		(b) CC (CAN) (US) (MEX) (JPN)	<p>Under the general Chapter rule, the extraction of products of this Chapter from the raw plant material of other Chapters involves a substantial transformation and confers origin (US)</p>
	14.01 Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	(a) WO (EC)(CH)(KOR)	Basket 2
		(b) CC (CAN) (US) (MEX) (JPN)	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	(a) WO (EC)(CH)(KOR)	Basket 2
		(b) CC (CAN) (US) (MEX) (JPN)	
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles.	(a) WO (EC)(CH)(KOR)	Basket 2
		(b) CC (CAN) (US) (MEX) (JPN)	
14.04	Vegetable products not elsewhere specified or included.	(a) WO (EC)(CH)(KOR)	Basket 2
		(b) CC (CAN) (US) (MEX) (JPN)	

SECTION III OF THE HARMONIZED SYSTEM
(Chapter 15)

ANIMAL OR VEGETABLE FAT AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Section Notes:

CHAPTER 15

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	(a) CTH, except the following : (JPN) (CH) (EC) (MEX) (NZ).	<p>Decisions as specified for headings</p> <p><i>In the event of the Technical Committee considering refining to be a substantial transformation, a precise definition of that operation will be required. The Secretariat draft in Doc. 40.236, paragraph 6, could serve as a basis for discussion. (Sec)</i></p> <p><i>At its 3rd Session, the Technical Committee decided to examine the Rules of Origin on the products of headings 15.16 to 15.22 at the same time as those on the products of Chapters 28 to 38. (Sec)</i></p> <p>Refining of fats and oils of headings 15.01 to 15.15 is deemed to be a substantial transformation because its process consists of removal of acid and wax, decolorizing and deodorizing. Therefore, we propose that a change-of-subheading rule is applied to the headings which have subheadings classifying both refined goods and crude goods and an exceptional rule regarding a change from crude goods to refined goods as a substantial transformation is applied to the headings which do not have such subheadings. (JPN)</p>
		(b) CTH (KOR) (EGY)	<p>Refining can be considered as a substantial transformation due to the significant change in commercial value. (KOR)</p>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(c) CC (US)(BRA)	Under the general Chapter rule, a change to this Chapter resulting from extraction of the crude product from the source animal or plant is considered to be a substantial transformation and confers origin. This proposal covers only headings 15.01 through 15.15. Any proposals covering headings 15.16 through 15.22 will be released along with the proposals for the chemical product sector. (US)
		(d) CC, except the following : (CAN)	
		(e) Goods of headings 15.01-15.14 that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs : (i) Non-originating materials undergo a change of classification to the subheadings of these headings from any other subheading; or (ii) The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or (iii) The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods. The method of calculating foreign content is as follows : $FC = \frac{\text{CIF value of NORM}}{\text{CIF value of NORM} \times 100 \%}$ (75 %)	This proposal recognizes with respect to this heading that substantial transformation of goods classified in this heading may result through deliberate blending without a consequential change in classification. This rule permits origin to be conferred in cases where goods are deliberately blended to conform to specific formulations. The blending process substantially transforms the inputs to goods with new essential character in terms of taste, purity and end-use. (SG)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		Ex-factory price here FC = foreign content NORM = non-originating raw materials Ex-factory price = Total materials cost + Direct labour costs + Overheads costs + Profits (SG)	
15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03	(a) CC (CAN) (US).(BRA)	Basket 2. <i>The Technical Committee decided to The Technical Committee decided to re-examine the question of mixtures at a later stage</i> <i>The proposals which consider refining to be substantial transformation are intended to split this heading into :</i> <u>ex1</u> (unrefined products) and <u>ex2</u> (refined products) (Sec)
		(b) CTH (KOR) (CH) (NZ) [except from heading 02.09 (EC)] [or change to refined oil of this heading from crude oil of the same heading (JPN) (MEX) (EGY)].	
		(c) See proposal (e) above for Chapter 15 (SG)	
15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.	(a) CC (CAN) (US).(BRA)	Basket 2. <i>The Technical Committee decided to re-examine y the question of mixtures at a later stage.</i> <i>The proposals which consider refining to be substantial transformation are intended to split this heading into :</i> <u>ex1</u> (unrefined products) and <u>ex2</u> (refined products) (Sec)
		(b) CTH (KOR) (CH) (NZ) [or change to refined oil of this heading from crude oil of the same heading (JPN) (EC) (MEX) (EGY)].	
		(c) See proposal (e) above for Chapter 15 (SG)	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	(a) CC (CAN) (US).(BRA)	Basket 2. <i>The Technical Committee decided to re-examine the question of mixtures at a later stage.:</i> <i>The proposals which consider refining to be substantial transformation are intended to split this heading into : <u>ex1</u> (unrefined products) and <u>ex2</u> (refined products) (Sec</i>
		(b) CTH (KOR) (CH) (NZ) [or change to refined oil of this heading from crude oil of the same heading (JPN) (EC) (MEX) (EGY)(
		(c) See proposal (e) above for Chapter 15 (SG)	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	(a) CC (CAN) (US).(BRA)	Basket 2. <i>The Technical Committee decided to re-examine the question of mixtures at a later stage.:</i> <i>The proposals which consider refining to be substantial transformation are intended to split this heading into : <u>ex1</u> (unrefined products) and <u>ex2</u> (refined products) (Sec</i>
		(b) CTH (KOR) (NZ) [or change to refined fats of this heading from crude fats of the same heading (JPN) (EC) (CH) (MEX) (EGY)([or, see proposal for the split subheading (CH)]]	
		(c) See proposal (e) above for Chapter 15 (SG)	
<u>ex 1504.20</u>	Fish oils and their fractions, other than <u>liver oils, unrefined</u> (CH)	Rerefining, deodorizing and barrelling of already refined oils of this subheading (CH)	Basket 2
<u>ex 1504.20</u>	Fish fats (MOR)	WO (MOR)	Basket 2
15.05	Wool grease and fatty substances derived therefrom (including lanolin).	(a) CC (CAN) (US).(BRA)	Basket 2. <i>The Technical Committee decided to re-examine the question of mixtures at a later stage.:</i>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		<p>(b) CTH (KOR) (NZ) [or change to refined fats of this heading from crude fats of the same heading (JPN) (EC) (CH) (MEX) (EGY) (</p> <p>(c) See proposal (e) above for Chapter 15 (SG)</p>	<p><i>In this heading, refining is reflected by a change from subheading 1505.10 to subheading 1505.90 and by a change within subheading 1505.90 (Sec.)</i></p>
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	<p>(a) CC (CAN) (US), (BRA)</p> <p>(b) CTH (KOR) (NZ) [or change to refined fats and oils of this heading from fats and oils, unrefined or fractions thereof from the same heading (JPN) (EC) (CH) (MEX) (EGY)</p> <p>(c) See proposal (e) above for Chapter 15 (SG)</p>	<p>Basket 2. <i>The Technical Committee decided to re-examine the question of mixtures at a later stage</i></p> <p><i>The proposals which considered refining to be a substantial transformation are intended to split heading into :</i> <u>ex1</u> (unrefined products) <u>ex2</u> (refined products) (Sec.)</p>
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	<p>(a) CC (CAN) (US), (BRA)</p> <p>(b) CTH (KOR) [or : Change to refined oil of this heading from crude oil, or fractions of oil, of this heading (MEX) (EGY) (EC) (CH) (NZ) (</p> <p>(c) CTSH (JPN)</p> <p>(d) See proposal (e) above for Chapter 15 (SG)</p>	<p>Basket 2. <i>The Technical Committee decided to re-examine the question of mixtures at a later stage.</i></p> <p><i>In this heading, refining is reflected by a change from subheading 1507.10 to subheading 1507.90 and by a change within subheading 1507.90 (Sec.)</i></p>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	(a) CC (CAN) (US).(BRA)	Basket 2. <i>The Technical Committee decided to re-examine the question of mixtures at a later stage.</i> <i>In this heading, refining is reflected by a change from subheading 1508.10 to subheading 1508.90 and by a change within subheading 1508.90 (Sec.)</i>
		(b) CTH (KOR) [or : Change to refined oil of this heading from crude oil, or fractions of oil, of this heading (MEX) (EGY) (EC) (CH) (NZ)].	
		(c) CTSH (JPN)	
		(d) See proposal (e) above for Chapter 15 (SG)	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	(a) CC (CAN) (US).(BRA)	Basket 2. <i>The Technical Committee decided to re-examine the question of mixtures at a later stage.</i> <i>In this heading, refining is reflected by a change from subheading 1509.10 to subheading 1509.90 and by a change within subheading 1509.90 (Sec.)</i>
		(b) CTH (KOR) [or : Change to refined oil of this heading from crude oil, or fractions of oil, of this heading (MEX) (EGY) (EC) (CH) (NZ)].	
		(c) CTSH (JPN)	
		(d) See proposal (e) above for Chapter 15 (SG)	
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	(a) CC (CAN) (US).(BRA)	Basket 2. <i>The Technical Committee decided to re-examine the question of mixtures at a later stage.</i>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		<p>(b) CTH (KOR) [or : Change to refined oil of this heading from crude oil, or fractions of oil, of this heading (MEX) (EGY) (JPN) (EC) (CH) (NZ)(.</p> <p>(c) See proposal (e) above for Chapter 15 (SG)</p>	<p><i>The proposals which consider refining to be a substantial transformation are intended to split heading into : <u>ex1</u> (unrefined products) <u>ex2</u> (refined products) (Sec.)</i></p>
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	<p>(a) CC (CAN) (US).(BRA)</p> <p>(b) CTH (KOR) [or : Change to refined oil of this heading from crude oil, or fractions of oil, of this heading (MEX) (EGY) (EC) (CH) (NZ)(.</p> <p>(c) CTSH or Change to palm stearin of this heading from palm oil of the same heading (JPN)</p> <p>(d) See proposal (e) above for Chapter 15 (SG)</p>	<p>Basket 2. <i>The Technical Committee decided to re-examine the question of mixtures at a later date.</i></p> <p><i>In this heading, refining is reflected by a change from subheading 1511.10 to subheading 1511.90 and by a change within subheading 1511.90 (Sec.)</i></p>
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	<p>(a) CC (CAN) (US).(BRA)</p> <p>(b) CTH (KOR) [or : Change to refined oil of this heading from crude oil, or fractions of oil, of this heading (MEX) (EGY) (EC) (CH) (NZ)(.</p> <p>(c) CTSH (JPN)</p>	<p>Basket 2. <i>The Technical Committee decided to re-examine the question of mixtures at a later date.</i></p> <p><i>In this heading, refining is reflected by a change from subheading 1512.11 to subheading 1512.19 : from subheading 1512.21 to subheading 1512.29 and by a change within each of the subheading 1512.19 and 1512.29 (Sec.)</i></p>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		<i>(d) See proposal (e) above for Chapter 15 (SG)</i>	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	(a) CC (CAN) (US).(BRA)	<p>Basket 2. <i>The Technical Committee decided to re-examine the question of mixtures at a later date.</i></p> <p><i>In this heading, refining is reflected by a change from subheading 1513.11 to subheading 1513.19 : from subheading 1513.21 to subheading 1513.29 and by a change within each of the subheading 1513.19 and 1513.29 (Sec.)</i></p>
		(b) CTH (KOR) [or : Change to refined oil of this heading from crude oil, or fractions of oil, of this heading (MEX) (EGY) (EC) (CH) (NZ)(.	
		(c) CTSH (JPN)	
		<i>(d) See proposal (e) above for Chapter 15 (SG)</i>	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	(a) CC (CAN) (US).(BRA)	<p>Basket 2. <i>The Technical Committee decided to re-examine the question of mixtures at a later date.</i></p> <p><i>In this heading, refining is reflected by a change from subheading 1514.10 to subheading 1514.90 and by a change within subheading 1514.90 (Sec.)</i></p>
		(b) CTH (KOR) [or : Change to refined oil of this heading from crude oil, or fractions of oil, of this heading (MEX) (EGY) (EC) (CH) (NZ)(.	
		(c) CTSH (JPN)	
		<i>(d) See proposal (e) above for Chapter 15 (SG)</i>	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	(a) CC (CAN) (US).(BRA) (b) CTH (KOR) [or : Change to refined oil of this heading from crude oil, or fractions of oil, of this heading (JPN) (MEX) (EGY) (EC) (CH) (NZ)([or :see proposal for subheading 1515.90 (CH)(Basket 2. <i>For subheadings 1515.11 to 1515.29, refining is reflected ;</i> - <i>by a change of subheading; or</i> - <i>by a change within subheadings 1515.19 and 1515.29.</i> <i>For subheadings 1515.30 and 1515.90, it is reflected by a change within each of those subheadings (Sec.)</i>
ex 1515.90	<u>Other, refined</u> (CH)	Rerefining, deodorizing and barrelling of already refined oils of this subheading (CH)	Basket 2
15.16 - 15.22			<i>These headings will be examined together with chemical products. (Sec.)</i> <i>(See Doc. 40.498)</i>

SECTION IV OF THE HARMONIZED SYSTEM
(Chapters 16-24)

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Section Notes:

CHAPTER 16

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	(a) CC (JPN)	<p>The most common basis for change of classification of these meats from Chapters 2 or 3 to Chapter 16 involves cooking or pickling the meats or combining them with non-meat products (e.g. seasonings, vegetables) to produce prepared "meals" or "entrées" .</p> <p>Under the general Chapter rule, a change to this Chapter from another Chapter reflects substantial transformations that result from these processes.</p> <p>However, a change to this Chapter resulting from merely adding seasoning or a preservative to a product of another Chapter is not considered to be a substantial transformation and does not confer origin. (US)</p>
		(b) CTH (CH)(HK)	
		(c) CTH, except the following : (EC)(EGY)	
		(d) CC, except the following : (US) (KOR)	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		<p>(e) Goods of the headings of this Chapter that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs:</p> <p>(i) Non-originating materials undergo a change of classification to subheadings of the headings of this Chapter from any other subheadings; or</p> <p>(ii) The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>(iii) The CIF value of non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. The method of calculating foreign content is as follows :</p> <p>Foreign content =</p> $\frac{\text{CIF value of non-originating raw materials}}{\text{Ex-factory price}} \times 100\% \leq 75\%$ <p>where : Ex-factory price = Total materials cost + Direct labour costs + Overheads costs + Profits (SG)</p>	<p>This proposal recognizes with respect to the headings of this Chapter and subheadings of these headings, that substantial transformation of goods classified in those headings may result from deliberate blending without a consequential change in classification. This rule permits origin to be conferred in cases where goods are deliberately blended to conform to specific formulations. The blending process transforms the inputs to goods with new essential character in terms of taste, purity and end-use (SG)</p>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	(a) CTH (EC)(CH)(HK(NOR)) (b) CC (JPN)(MEX) (c) CC except from Chapter 2 (COL) (d) CC, provided that the change from Chapter 2 is not only the result of seasoning (CAN)(US)(PHI) (e) CTH or supplementary criteria (SG) (f) CC, with exception (KOR) (g) CC or change to preparations of this heading from products of the same heading (MOR)	Basket 2 <i>See complete proposal by SG for the Chapter rule (Sec)</i>
ex 16.01	- <u>Of meat of bovine animals</u> (KOR)	Supplementary criteria (KOR)	Basket 2 The processed products made from the meat of bovine animals (in case of 35% or more of the value of components of raw materials by base F.O.B) cannot be considered as a substantial transformation due to the insignificant change in commercial value (KOR)
16.02	Other prepared or preserved meat, meat offal or blood.	(a) CTH (HK)(EGY)(NZ) (b) CC, except from Chapter 2 (COL) (c) CC (JPN) (MEX) (d) CC, with exception (KOR)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		<p>(e) CC, provided that the change from Chapter 2 is not only the result of the addition of preservatives or seasonings (CAN)(US)</p> <p>(f) CTH or supplementary criteria (SG)</p> <p>(g) CTH, with exception (EC)</p>	<i>See complete proposal by SG for the Chapter rule (Sec)</i>
ex 16.02	- <u>Of meat of bovine animals</u> (KOR)	Supplementary criteria (KOR)	<p>Basket 2 The processed products made from the meat of bovine animals (in case of 35% or more of the value of components of raw materials by base F.O.B) cannot be considered as a substantial transformation due to the insignificant change in commercial value (KOR)</p>
ex 16.02	<u>Other prepared or preserved meat, meat offal or blood, uncooked (EC).</u>	CTH, except from the headings of Chapter 2 (EC)	<p>Basket 2 The manufacture of prepared or preserved products, uncooked, of this heading from Chapter 2 material cannot be considered as a substantial transformation (EC)</p>
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	<p>(a) CTH (CH) (HK) (EC) (NZ) (JPN) (NOR) (EGY)</p> <p>(b) CC, except from Chapter 2 (COL)</p> <p>(c) CC (US) (MEX)</p> <p>(d) CC, with exception (KOR)</p> <p>(e) CC, provided that the change from Chapter 2 is not only the result of seasoning (CAN)</p>	<p>Basket 2</p>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
ex 16.03	- <u>Of meat of bovine animals</u> (KOR)	(f) CTH or supplementary criteria (SG) Supplementary criteria (KOR)	<i>See complete proposal by SG for the Chapter rule (Sec)</i>
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	(a) CTH (CH)(HK)(NOR))(COL)(NZ) (b) CC, except change resulting from the mere addition of seasonings or preservatives (US) (c) CC (JPN) (KOR) (MEX) (CAN)(EGY) (d) CTH, except from Chapter 3 (EC) (e) CTH or supplementary criteria (SG)	Basket 2 The processed products made from the meat of bovine animals (in case of 35 % or more of the value of components of raw materials by base F.O.B.) cannot be considered as a substantial transformation due to the insignificant change in commercial value (KOR) Basket 2 The mere addition of seasonings or preservatives to fish classified in a Chapter outside of Chapter 16 does not involve a substantial transformation (US) <i>See complete proposal by SG for the Chapter rule (Sec)</i>
ex 16.04	<u>Filletts, raw, merely covered with batter or breadcrumbs, whether or not prefried in oil, frozen</u> (EC)	CTH, except from Chapter 3 (EC)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	(a) CTH (EC) (CH) (HK)(NOR)(NZ)(EGY)(COL)	Basket 2
		(b) CC, except change resulting from the mere addition of seasonings or preservatives (US)(CAN)	The mere addition of seasonings or preservatives to aquatic invertebrates classified in a Chapter outside of Chapter 16 does not involve a substantial transformation (US)
		(c) CC (JPN)(KOR)(MEX)(NIG)	
		(d) CC, except change resulting from the mere addition of seasonings or preservatives and change from raw fillets (PHI)	
		(e) CTH or supplementary criteria (SG)	
See complete proposal by SG for the Chapter rule (Sec)			

CHAPTER 17

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 17	Sugars and sugar confectionery	(a) CTH, except the following : (JPN)(HK)(KOR)(EGY)(NZ)(EC)	Under the general Chapter rule, a change to this Chapter from another Chapter reflects the substantial transformation resulting from production of sugar from the raw products of other Chapters (primarily Chapters 7, 10 and 12). In addition, supplemental rules are proposed to provide for origin in the country where invert sugar is produced from solid cane or beet sugar, and to provide for origin in the country where confectionery of heading 17.04 is produced from products of other headings (US)
		(b) CTH (CH)	
		(c) CC, except the following : (US)	
		(d) CC (MEX)	
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	<i>Proposals as specified for subheadings. (Sec)</i>	<i>Decisions as specified for subheadings (Sec)</i> Refined sugar is manufactured through such complicated processes that raw sugar which is dissolved in water and filtered is further subject to the processes of decolorizing, refining by ion-exchange resins and then concentration, crystallization and drying. Therefore, it is deemed to be a substantial transformation (JPN)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
1701.11	-- Cane sugar	(a) CC (JPN) (MEX) (US)(PHI)(BRA) (b) CTSH (CAN)(EGY)(EC) (c) CTH (CH) (HK) (KOR)(NZ)	Basket 2
1701.12	-- Beet sugar	(a) CC (JPN) (MEX) (US)(BRA) (b) CTSH (CAN)(EGY)(EC) (c) CTH (CH) (HK) (KOR) (NZ)	Basket 2
1701.91	-- (Other) containing added flavouring or colouring matter	(a) CTSH (CAN)(JPN)(HK)(EC)(EGY) (b) CTH (CH) (KOR)(NZ) (c) CC (US) (MEX)(BRA)	Basket 2 Refining of sugar is deemed to be a substantial transformation (JPN)(HK)
1701.99	-- Other	(a) CTSH (CAN) (JPN) (HK)(EC)(EGY) (b) CTH (CH) (KOR)(NZ) (c) CC (US) (MEX)(BRA)	Basket 2 Refining of sugar is deemed to be a substantial transformation (JPN) (HK).
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	<i>Proposals as specified for split headings and for subheadings (Sec)</i>	<i>Decisions as specified for subheadings and split heading (Sec)</i>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
ex 17.02	- <u>Chemically pure lactose, maltose and glucose (JPN)</u>	CTH; or Change to chemically pure lactose, maltose or glucose of this heading from those of impurity of this heading (JPN)(EC)(EGY)	Basket 2
ex 17.02	- <u>Other sugars, in solid form, obtained by refining (EC)</u>	CTHS (EC)	Basket 2 Refining is a substantial transformation (EC)
1702.11	- Lactose and lactose syrup : -- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	(a) CTSH (CAN)	Basket 2
		(b) CTH, with exception (JPN)(EC)(EGY)	
		(c) CTH (KOR) (CH) (HK)(NZ)	
		(d) CC (US) (MEX)	
1702.19	-- Other	(a) CTSH (CAN)	Basket 2
		(b) CTH, with exception (JPN)(EC)(EGY)	
		(c) CTH (KOR) (CH) (HK) (NZ)	
		(d) CC (US) (MEX)	
1702.20	- Maple sugar and maple syrup	(a) CTSH (CAN)	Basket 2
		(b) CTH, with exception (JPN) (EC) (EGY)	
		(c) CTH (KOR) (CH) (HK) (NZ)	
		(d) CC (US) (MEX)	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	(a) Change to this subheading from any other subheading, except from subheadings 1702.40 through 1702.60 (CAN)(EGY)	Basket 2
		(b) CTH, except the following : (JPN)(EC)	
		(c) CTH (KOR) (CH) (HK)(NZ)	
		(d) CC (US) (MEX)	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose	(a) Change to this subheading from any other subheading, except from subheadings 1702.30, 1702.50 and 1702.60 (CAN)(EGY)	Basket 2
		(b) CTH, except the following : (JPN) (EC)	
		(c) CTH (KOR) (CH) (HK)(NZ)	
		(d) CC (US) (MEX)	
1702.50	- Chemically pure fructose	(a) Change to this subheading from any other subheading, except from subheadings 1702.30, 1702.40 and 1702.60 (CAN)(EGY)	Basket 2 Obtaining invert sugar and fructose etc. chemically from other sugars of heading 17.02 is sufficient for substantial transformation (HK)
		(b) CTSH (HK) (JPN)(EC)	
		(c) CTH (KOR) (CH)(NZ)	
		(d) CC (US) (MEX)	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose	(a) Change to this subheading from any other subheading, except from subheadings 1702.30 through 1702.50 (CAN)(EGY)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(b) CTSH (HK)	Obtaining invert sugar and fructose etc. chemically from other sugars of heading 17.02 is sufficient for substantial transformation (HK)
		(c) CTH (KOR) (CH)(NZ)	
		(d) CC (US) (MEX)	
		(e) CTH, with exception (JPN)(EC)	
		(a) Change to invert sugar in solid or syrup form or to other sugar syrups of subheading 1702.90 from any other subheading, except from subheadings 1701.91 or 1701.99; or Change to other goods of subheading 1702.90 from any other subheading (CAN)	
1702.90	- Other, including invert sugar	(b) CTSH (HK)	Basket 2 Obtaining invert sugar and fructose etc. chemically from other sugars of heading 17.02 is sufficient for substantial transformation (HK)
		(c) CTH (CH)(EGY)(NZ)	
		(d) CC (MEX)	
		(e) WO (KOR)	
		(f) CTH, with exception (JPN)(EC)	
		(g) CC, with exception (US)	Simple processing alone cannot be considered as a substantial transformation due to the insignificant change in commercial value (KOR)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
ex1702.90	<u>Invert sugar</u> (US)	Change to this split subheading from heading 17.01 (US)	Basket 2 The production of invert sugar from cane or beet sugar involves a substantial transformation (US)
17.03	Molasses resulting from the extraction or refining of sugar.	(a) CTH (CH) (HK) (JPN) (KOR) (CAN) (EC) (MEX) (EGY)	Basket 2
		(b) CC (US)	
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	Change to this heading from any other heading	Basket 1

ANNEX C/2

SECTION IV OF THE HARMONIZED SYSTEM
(Chapters 18-24)

**Prepared foodstuffs; beverages, spirits and vinegar;
tobacco and manufactured tobacco substitutes**

Section Notes :

CHAPTER 18

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
Chapter 18	Cocoa and cocoa preparations	(a)CTH, except the following (JPN)(CH)(EC)(HK)(KOR)(NZ) (b)CC, except the following : (US)(EGY)	<p>Under the general rule, processes that result in a change to this Chapter from another Chapter (processing the cocoa plant to an intermediate or finished product) confer origin. The proposed supplemental rules generally confer origin based on changes in classification at the heading level resulting from the production of cocoa butter, cocoa powder, and cocoa confectionery and many of their intermediate products.</p> <p>However, the supplemental rules also preclude origin based on the production of cocoa powder from cocoa cake (partly or fully defatted cocoa paste), and products obtained by merely mixing sugar or other sweeteners with cocoa powder (US)</p>
18.01	Cocoa beans, whole or broken, raw or roasted.	The country of origin of the goods shall be the country in which the cocoa beans of this heading are obtained in their natural or unprocessed state	Basket 1 ¹⁰

¹⁰ Terminology still being examined

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
18.02	Cocoa shells, husks, skins and other cocoa waste.	The origin of the goods shall be the country in which cocoa shells and other cocoa waste of this heading are derived from manufacturing or processing operations or from consumption	Basket 2¹¹
18.03	Cocoa paste, whether or not defatted.	(a)WO (COL)(BRA) (NZ)	Basket 2 This proposal recognizes, with respect to the subheadings of this heading, that substantial transformation of goods classified in this heading may result from deliberate blending without a consequential change in classification. This rule permits origin to be conferred in cases where goods are deliberately blended to conform to specific formulations. The blending process substantially transforms the inputs to goods with new essential character in terms of taste, purity and end-use (SG)
		(b) CTH, except from heading 18.01, 18.02 or 18.05 (EC) (CZ)	
		(c)CTH (CAN) (CH) (HK) (JPN) (KOR) (MAL) (EGY)	
		(d)CC (US)(MEX)	
		(e)Goods of this heading that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs : (i) Non-originating materials undergo a change of classification to subheadings of this heading from any other subheading; or	
		(ii)The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or	

¹¹ The choice of this basket stems from the fact that the US reserves its position for further examination of a CC rule

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		<p>(iii) The CIF value of the non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. The method of calculating foreign content is as follows :</p> <p>Foreign content = $\frac{\text{CIF value of non-originating raw materials}}{\text{Ex-factory price}} \times 100\% \leq 75\%$</p> <p>where : Ex-factory price = Total materials cost + Direct labour costs + Overheads costs + Profits (SG).</p>	
18.04	Cocoa butter, fat and oil.	<p>(a) CTH (CAN)(CH)(HK)(JPN)(KOR)(US)(EGY) (NZ) (COL)</p> <p>(b) CTH, except from subheading 1803.20 (MEX)</p> <p>(c) CTH or supplementary criteria (SG)</p> <p>(d) CTH, except the following : (EC) (CZ)</p>	<p>Basket 2 Production of cocoa butter, fat and oil involves a substantial transformation (US)</p> <p><i>See proposal by SG for heading 18.03</i></p>
ex 18.04	<u>Cocoa butter</u> (EC).	CTH, except from heading 18.03 (EC) (CZ)	<p>Basket 2 -The production of cocoa butter from cocoa paste of heading 18.03 cannot be considered as a substantial transformation -Cocoa fat and oil (heading 18.04) are obtained from materials of headings 18.01 and 18.02 (EC)</p>
18.05	Cocoa powder, not containing added sugar or other sweetening matter.	(a) CTH (CAN)(CH)(HK)(JPN)(KOR) (NZ) (EGY) (COL)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(b)CTH, except from heading 18.03 (EC) (CZ)	The production of cocoa powder from cocoa paste of heading 18.03 cannot be considered as a substantial transformation (EC)
		(c)CTH, except from subheading 1803.20 (MEX) (US)	Production of unsweetened cocoa powder (except from wholly or partly defatted cocoa paste) involves a substantial transformation not covered by the general Chapter rule (US)
		(d)CTH or supplementary criteria (SG)	<i>See proposal by SG for heading 18.03</i>
			<i>Decisions as specified for the subheadings</i>
18.06	Chocolate and other food preparations containing cocoa.		
1806.10	-Cocoa powder, containing added sugar or other sweetening matter	(a)CTH, except from heading 18.05 (CAN) (HK)(MEX) (EGY) (COL) (NZ) (CH)	<p>Basket 2</p> <p>One must consider the mixing of cocoa and the addition of sugar or other sweetening matter (CH).</p> <p>Addition of sugar or other sweetening matter to products of heading 18.05 is not sufficient for substantial transformation (HK)</p> <p>The production of finished products from chocolate materials, etc. is deemed to be a substantial transformation (JPN)</p> <p>The production of cocoa powder containing added sugar or other sweetening matter from materials of headings 18.03 and 18.05 cannot be considered as a substantial transformation (EC)</p> <p>With the exception of processes that merely add sugar to unsweetened cocoa powder, the production of sweetened cocoa powder involves a substantial transformation (US)</p>
		(b)CTH (JPN)	
		(c)CTH, except from headings 18.03 and 18.05 (EC) (KOR) (CZ)	
		(d)CTH, except from the headings of Chapter 17 and heading 18.05 (US)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
1806.20	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	(a)CTSH (CAN) (HK) (JPN) (EGY)	<p>Basket 2</p> <p>The production of solid bulk cocoa preparations involves a substantial transformation (US)</p>
		(b)CTH (COL)(EC)(CH)(MEX)(KOR) (NZ)	
		(c)CC, except the following : (US)	
ex 1806.20	Cocoa preparations (other than sweetened cocoa powder) in liquid, paste, powder or granular form, in containers or immediate packings of a content exceeding 2 kg (US)	Change to this split subheading from any other heading, except from Chapter 17 or from heading 18.05 (US)	<p>Basket 2</p> <p>With the exception of processes that merely add sugar to the unsweetened cocoa powder, the production of bulk liquid, paste, granulated or powdered cocoa preparations involves a substantial transformation (US)</p>
	-Other, in blocks, slabs or bars :		
1806.31	--Filled	(a)CTSH (CAN)(HK)(JPN) (EGY) (NZ)	<p>Basket 2</p>
			<p>Japan's proposal regarding change from subheading 1806.20 to subheadings 1806.31 through 1806.90 as a substantial transformation means that there are cases in which a bulk form of chocolate of subheading 1806.20 is subject to the processes of melting, improving its taste by adding cocoa butter, etc. and putting up in forms and packaging for retail sale and that the goods obtained have a greatly different shape, taste, weight and use from the original goods and therefore it is deemed to be a substantial transformation (JPN)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(b)CTH (COL) (EC) (CH) (KOR) (US) (MEX) (CZ)	Production of these food preparations containing cocoa (including confectionery) involves a substantial transformation (US)
1806.32	--Not filled	(a)CTSH (CAN) (HK) (JPN) (EGY)	Basket 2
		(b)CTH (COL) (EC) (CH) (KOR) (US) (NZ) (MEX) (CZ)	<i>See comments by JPN and US for subheading 1806.31</i>
1806.90	-Other	(a)CTSH (CAN) (HK) (JPN) (EGY) (NZ)	Basket 2
		(b)CTH (EC) (CH) (COL) (KOR) (US) (MEX) (CZ)	<i>See comments by JPN and US for subheading 1806.31</i>

CHAPTER 19

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	(a)CTH (EC) (CH) (KOR) (NZ) (CZ) (b)CTH, except the following : (JPN) (HK) (MEX) (US) (EGY) (NOR)	<i>Decisions as specified for the headings</i> Under the general Chapter rule, a change to a heading of this Chapter from any other heading confers origin because of the substantial transformations involved in producing finished preparations from raw or intermediate goods. The supplemental rules recognize that the production of infant foods and mixes and doughs for baked goods from the intermediate goods of heading 19.01 reflects substantial transformations not covered by the general rule. Similarly, the production of stuffed pasta (1902.20) from other products of this Chapter involves a substantial transformation not covered by the general rule, and a supplemental rule provides for origin in the country where such a process takes place (US)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		<p>(c) Goods of the headings of this Chapter that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :</p> <p>(i) Non-originating materials undergo a change of classification to subheadings of the headings of this Chapter from any other subheading; or</p> <p>(ii) The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>(iii) The CIF value of the non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. The method of calculating foreign content is as follows :</p> <p>Foreign content = $\frac{\text{CIF value of non-originating raw materials}}{\text{Ex-factory price}} \times 100\% \leq 75\%$</p> <p>where : Ex-factory price = Total materials cost + Direct labour costs + Overheads costs + Profits (SG).</p>	<p>This proposal recognizes, with respect to the headings of this Chapter and subheadings of these headings, that substantial transformation of goods classified in those headings may result through deliberate blending without a consequential change in classification. This rule permits origin to be conferred in cases where goods are deliberately blended to conform to specific formulations. The blending process substantially transforms the inputs to goods with new essential character in terms of taste, purity and end-use (SG).</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40_ % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5_ % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.		<i>Decisions as specified for the subheadings</i>
1901.10	-Preparations for infant use, put up for retail sale	(a)CTSH (CAN)(US)(MEX) (EGY)	Basket 2 Production of the food preparations of this subheading involves a substantial transformation (US)
		(b)CTSH, except when the change results only from putting up for retail sale (JPN)	
		(c)CTH (EC) (CH) (HK) (KOR) (NZ) (CZ) (NOR)	
		(d)CTSH or supplementary criteria (SG)	
1901.20	-Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	(a)CTSH (CAN) (JPN) (US) (MEX) (HK) (EGY)	Basket 2 Preparation of products of this subheading from products of subheading 1901.90 is considered to be substantial transformation (HK)
		(b)CTH (EC) (CH) (KOR) (NZ) (CZ) (NOR)	Production of the food preparations of this subheading involves a substantial transformation (US)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			The preparation to this subheading from subheading 1901.90 is deemed to be a substantial transformation (JPN) <i>See proposal by SG for the Chapter rule</i>
1901.90	-Other	(c)CTSH or supplementary criteria (SG) (a)CTH (CAN) (EC) (CH) (JPN) (MEX) (US) (KOR) (EGY) (NZ) (HK) (CZ) (NOR) (b)CTSH or supplementary criteria (SG)	Basket 2 <i>See proposal by SG for the Chapter rule</i>
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. -Uncooked pasta, not stuffed or otherwise prepared:		<i>Decisions as specified for the subheadings</i>
1902.11	--Containing eggs	Change of heading [or supplementary criteria (SG)]	Basket 1 Basket 2 for text in square brackets <i>See proposal by SG for the Chapter rule</i>
1902.19	-- Other	Change of heading [or supplementary criteria (SG)]	Basket 1 Basket 2 for text in square brackets <i>See proposal by SG for the Chapter rule</i>
1902.20	-Stuffed pasta, whether or not cooked or otherwise prepared	(a)CTSH (JPN) (HK) (US) (MEX) (EGY) (CH) (SG)	Basket 2 Change of subheading by stuffing is deemed to be a substantial transformation (JPN)(HK). (EGY)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(b)CTH (EC) (KOR) (NZ) (CAN) (CZ) (NOR)	Production of the food preparations of this subheading involves a substantial transformation (US)
1902.30	- Other pasta	Change of heading [or supplementary criteria (SG)]	Basket 1 Basket 2 for text in square brackets
1902.40	- Couscous	Change of heading [or supplementary criteria (SG)]	Basket 1 Basket 2 for text in square brackets
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Change of heading [or supplementary criteria (SG)]	Basket 1 Basket 2 for text in square brackets
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	Change of heading [or supplementary criteria (SG)]	Basket 1 Basket 2 for text in square brackets
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.		<i>Decisions as specified for the subheadings</i>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
1905.10	-Crispbread	(a)CTH (CAN) (EC) (CH) (HK) (JPN) (US) (KOR) (MEX) (NZ) (EGY) (CZ) (NOR) (b)CTSH or supplementary criteria (SG)	Basket 2 <i>See proposal by SG for the Chapter rule</i>
1905.20	-Gingerbread and the like	(a)CTH (CAN) (EC) (CH) (HK) (JPN) (US) (KOR) (MEX) (NZ) (EGY) (CZ) (NOR) (b)CTSH or supplementary criteria (SG)	Basket 2 <i>See proposal by SG for the Chapter rule</i>
1905.30	-Sweet biscuits; waffles and wafers	(a)CTH (CAN) (EC) (CH) (HK) (JPN) (US) (KOR) (MEX) (NZ) (EGY) (CZ) (NOR) (b)CTSH or supplementary criteria (SG)	Basket 2 <i>See proposal by SG for the Chapter rule</i>
1905.40	-Rusks, toasted bread and similar toasted products	(a)CTH (CAN) (EC) (CH) (HK) (JPN) (US) (KOR) (MEX) (NZ) (EGY) (CZ) (NOR) (b)CTSH or supplementary criteria (SG)	Basket 2 <i>See proposal by SG for the Chapter rule</i>
1905.90	-Other	(a)CTH (CAN) (EC) (CH) (HK) (JPN) (US) (KOR) (MEX) (NZ) (EGY) (CZ) (b)CTSH or supplementary criteria (SG) (c)CTH with exception (NOR)	Basket 2 <i>See proposal by SG for the Chapter rule</i>
ex 1905.90	- <u>Prepared pizzas</u> (NOR)	CTSHS (NOR)	Basket 2 The manufacture of prepared pizzas from a pizza-base is considered to be a substantial transformation (NOR)

CHAPTER 20

Chapter Notes :

A	B	C	D
HS Code	Description of goods	Origin criteria	Remarks or justification of the previous columns
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	(a) CC (JPN) (b) CTH, except the following : (EC) (CH) (HK) (NZ) (CZ)	<p><i>Decisions as specified for the subheadings</i></p> <p>Minimal process issues arise (e.g. Chapter 20) The inclusion of cooking in the manufacturing process should certainly be origin-conferring. There is a clear distinction between “minimal processes”, such as mere preserving, and extended processing such as prolonged cooking (e.g. as with fruit canning). A de minimis rule/ad valorem criteria may be necessary when, for example, a frozen product is incorporated into a combination pack. The freezing/drying situation should also be considered for like treatment.</p> <p>Some comments on freezing :</p> <p>The investment and technology required for the commercial production of frozen products is significant. It is the investment in technology/capital equipment which allows a food to be frozen (having already in many cases been partially cooked by blanching) and retain the characteristics of a fresh food. (NZ)</p>

A	B	C	D
HS Code	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(c) CC, except the following : (US) (KOR) (EGY)	Under the general Chapter rule, origin is conferred when those goods have undergone processing sufficient to result in a change of classification at the Chapter level.
		(d) CC, except a change resulting solely from freezing (PHI)	The supplemental rule recognizes that merely blanching or roasting nuts or other seeds does not result in substantial transformation and consequently is not origin-conferring (US)
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	(a)CC (JPN) (US) (MEX) (EC) (CH) (HK) (NZ) (EGY) (CZ)	Basket 2
		(b)CC, except from Chapters 7 and 8 (KOR) (MOR)	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	(a)CC (JPN) (US) (MEX) (EC) (HK) (CAN) (EGY) (CZ)	Basket 2
		(b)CC, except from Chapter 7 (KOR)	
		(c) CC or CTSHS for powdered tomato of split subheading ex 2002.90 (NZ) (CH)	The manufacture of powdered tomato (2002.90) from tomato concentrate (2002.90) has to be taken into account (CH)

A	B	C	D
HS Code	Description of goods	Origin criteria	Remarks or justification of the previous columns
		<p>(d) Goods of this heading that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :</p> <p>(i) Non-originating materials undergo a change of classification to subheadings of this heading from any other subheading; or</p> <p>(ii) The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>(iii) The CIF value of the non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. The method of calculating foreign content is as follows :</p> $\frac{\text{Foreign content} = \text{CIF value of non-originating raw materials} \times 100\% \leq 75\%}{\text{Ex-factory price}}$ <p>where : Ex-factory price = Total materials cost + Direct labour costs + Overheads costs + Profits (SG).</p>	<p>This proposal recognizes, with respect to the subheadings of this heading, that substantial transformation of goods classified in this heading may result through deliberate blending without a consequential change in classification. This rule permits origin to be conferred in cases where goods are deliberately blended to conform to specific formulations. The blending process substantially transforms the inputs to goods with new essential character in terms of taste, purity and end-use (SG).</p>
2002.10	- Tomatoes, whole or in pieces		<i>Decisions as specified for the heading</i>
2002.90	- Other		<i>Decisions as specified for the heading</i>

A	B	C	D
HS Code	Description of goods	Origin criteria	Remarks or justification of the previous columns
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	Change from any other Chapter [except from Chapter 7 (KOR)]	Basket 1 Basket 2 for text in square brackets
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06	Change from any other Chapter	Basket 1 The change-from-any-other-Chapter rule will be re-examined if it turns out to have effects different from the change-of-heading rule
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	Change from any other Chapter [or change of split subheading for powdered vegetables of subheading 2005.90 (CH)]	Basket 1 Basket 2 for text in square brackets The change-from-any-other-Chapter rule will be re-examined if it turns out to have effects different from the change-of-heading rule
2005.10 2005.20 2005.40 2005.51 2005.59 2005.60 2005.70 2005.80 2005.90	- Homogenised vegetables - Potatoes - Peas (<i>Pisum sativum</i>) -- Beans, shelled -- Other - Asparagus - Olives - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) - Other vegetables and mixtures of vegetables		<i>Decisions as specified for the heading</i>

A	B	C	D
HS Code	Description of goods	Origin criteria	Remarks or justification of the previous columns
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	Change from any other Chapter	Basket 1 The change-from-any-other-Chapter rule will be re-examined if it turns out to have effects different from the change-of-heading rule
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	Change from any other Chapter [or change of subheading or supplementary criteria (SG)]	Basket 1 Basket 2 for text in square brackets
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.		<i>Decisions as specified for the subheadings</i>
	- Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11	-- Ground-nuts		<i>Decisions as specified for the split subheadings</i>
ex 2008.11	-- <u>Peanut butter</u> (HK)	(a)CC (CAN) (JPN) (KOR) (EGY) (MEX) (US) (NZ) (CH)	Basket 2
		(b)CTSHS (HK)	
		(c)CTH (EC) (CZ)	
ex 2008.11	-- <u>Roasted ground-nuts</u>	(a)CC (CAN) (JPN) (KOR) (EGY) (MEX) (CH) (NZ) (HK)	Basket 2
		(b)CTSHS and supplementary criteria (EC) (CZ)	

A	B	C	D
HS Code	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 2008.11	-- <u>Blanched or roasted ground-nuts</u> (US)	CC, except from Chapters 8 and 12 (US)	Basket 2 Blanching or roasting does not include a substantial transformation (US)
ex 2008.11	-- <u>Other</u>	(a)CC (b)CC, provided that the change does not result solely from blanching of ground-nuts (MEX) (c)The country of origin of the goods shall be the country in which the ground-nuts of this split subheading are obtained in their natural or unprocessed state (EC) (CZ)	Basket 2
2008.19	-- Other, including mixtures	(a)CC (b)CC, provided that the change does not result solely from blanching of ground-nuts (MEX) (c)CC, except from Chapters 8 and 12 for split subheading ex 2008.19 (US)	Basket 2
ex 2008.19	<u>Nuts (other than ground nuts) and seeds and mixtures thereof, not elsewhere specified or included, blanched or roasted, whether or not shelled but not further prepared</u> (US)	CC, except from the headings of Chapter 8 or 12 (US)	Basket 2 Blanching or roasting does not involve a substantial transformation (US)

A	B	C	D
HS Code	Description of goods	Origin criteria	Remarks or justification of the previous columns
2008.20 2008.30 2008.40 2008.50 2008.60 2008.70 2008.80 2008.91 2008.92 2008.99	- Pineapples - Citrus fruit - Pears - Apricots - Cherries - Peaches - Strawberries -- Other, including mixtures other than those of subheading N 2008.19 : -- Palm hearts -- Mixtures -- Other	(a) CC (HK) (NZ) (JPN) (US) (MEX) (CAN) (b) CC, except from Chapter 8 (EC) (KOR) (EGY) (CZ) (c) CC or CTSHS for powders of fruit of subheadings 2008.20 through 2008.99 (CH)	Basket 2
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		<i>Decisions as specified for the subheadings</i>

A	B	C	D
HS Code	Description of goods	Origin criteria	Remarks or justification of the previous columns
2009.11	- Orange juice :	(a)CC; or change to reconstituted juices in retail packets of subheadings 2009.11 through 2009.80, from concentrates of subheadings 2009.11 through 2009.80, provided the change involves adding oil and essence, blending and sterilizing (CAN)	Basket 2
2009.19	-- Frozen		
2009.20	-- Other		
2009.30	- Grapefruit juice		
2009.40	- Juice of any other single citrus fruit		
2009.50	- Pineapple juice		
2009.60	- Tomato juice		
2009.70	- Grape juice (including grape must)		
2009.80	- Apple juice		
	- Juice of any other single fruit or vegetable		
		(b) CTH; or change to reconstituted juices of these subheadings from concentrates of the same subheadings (HK) (NZ) (SG)	For reconstituted juices, substantial transformation occurs by adding essence and other ingredients to concentrates, followed by blending and sterilizing (HK)
		(c) CTH (EC) (KOR) (EGY) (CZ)	
		(d) CC (JPN) (MEX) (US)	
		(e) CTSH or CTSHS for powders of subheadings 2009.11 through 2009.80 (CH)	

A	B	C	D
HS Code	Description of goods	Origin criteria	Remarks or justification of the previous columns
2009.90	- Mixtures of juices	(a) CC or CTSH, provided that a single foreign juice ingredient, or juice ingredients from a single foreign country, constitute in single strength form no more than 60 per cent by volume of the good (CAN)(MEX)	Basket 2
		(b) CTH (EC) (KOR) (EGY) (NZ) (CZ)	
		(c) CC (JPN) (US)	
		(d) CTSH or supplementary criteria (SG)	<i>See proposal by SG for heading 20.02</i>
		(e) CTSH or change to reconstituted juices of this subheading from concentrates of the same subheading (HK)	For reconstituted juices, substantial transformation occurs by adding essence and other ingredients to concentrates, followed by blending and sterilizing (HK)
		(f) CTSH or CTSHS for powders of subheading 2003.90 (CH)	

CHAPTER 21

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
Chapter 21	Miscellaneous edible preparations	(a)CTH, except the following : (JPN) (CH) (EC) (HK) (KOR) (EGY) (CZ)	<i>Decisions as specified for the headings</i>
		(b)CTSH, except the following : (US)	Under the general Chapter rule, origin is conferred on processes that result in change of classification at the subheading level, in recognition of the fact that each subheading in the Chapter covers a different kind of product with unique production factors, and that changes at the subheading level involve substantial transformation.
		(c)CTH (NZ)	The supplemental rules recognize (i) that the production of prepared mustard from the ingredients that are classified in the same subheading involves substantial transformation; (ii) that supplementary criteria (to be developed) are needed with respect to origin-conferring changes from sugar-containing goods of Chapter 17 to food preparations of subheading 2106.90; and (iii) that merely adding calcium or other minerals or vitamins to the juices of heading 20.09 to produce "fortified" preparations of subheading 2106.90 is not considered to be a substantial transformation and therefore not an origin-conferring process (US)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		<p>(d) Goods of the headings of this Chapter that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :</p> <p>(i) Non-originating materials undergo a change of classification to subheadings of this heading from any other subheading; or</p> <p>(ii) The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>(iii) The CIF value of the non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. The method of calculating foreign content is as follows :</p> $\frac{\text{Foreign content} = \text{CIF value of non-originating raw materials}}{\text{Ex-factory price}} \times 100\% \leq 75\%$ <p>where : Ex-factory price = Total materials cost + Direct labour costs + Overheads costs + Profits (SG).</p>	<p>This proposal recognizes, with respect to the headings of this Chapter and subheadings of these headings, that substantial transformation of goods classified in those headings may result through deliberate blending without a consequential change in classification. This rule permits origin to be conferred in cases where goods are deliberately blended to conform to specific formulations. The blending process substantially transforms the inputs to goods with new essential character in terms of taste, purity and end-use (SG)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		<i>Decisions as specified for the subheadings</i> Obtaining preparations with a basis of extracts, essences or concentrates of another subheading is sufficient for substantial transformation (HK)
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :		
2101.11	-- Extracts, essences and concentrates	(a)CTH (EC) (CH) (JPN) (KOR) (NZ) (NOR) (CZ)	Basket 2 <i>Proposal (b) relates solely to extracts, essences and concentrates obtained from coffee of heading 09.01 originating from a single country</i> <i>See proposal by SG for the Chapter rule</i>
		(b)CTH, except from heading 09.01 (COL) (CH) (GUA) (BRA) (CR)	
		(c)CTSH (CAN) (HK) (US) (EGY) (PHI)	
		(d)CTSH or supplementary criteria (SG)	
		(e)CC, except the following : (MEX)	
ex 2101.11	<u>Instant coffee, not flavoured</u> (MEX)	Change to instant coffee, not flavoured, from any other Chapter, provided that coffee of Chapter 9 from other countries does not constitute more than 30 % by weight of the product (MEX)	Basket 2
2101.12	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	(a)CTH (EC) (CH) (JPN) (KOR) (NZ) (COL) (GUA) (NOR) (CZ)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(b)CTSH (CAN) (HK) (US) (EGY) (c)CTSH or supplementary criteria (SG) (d)CC, except the following : (MEX)	<i>See proposal by SG for the Chapter rule</i>
2101.20	--Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	(a)CTSH (CAN) (HK) (US) (EGY) (b)CTH, except from headings 09.02 and 09.03 (COL) (c)CTH (EC) (CH) (JPN) (KOR) (NZ) (MEX) (NOR) (GUA) (CZ) (d)CTSH or supplementary criteria (SG)	Basket 2
2101.30	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	(a)CTSH (CAN)(HK)(US) (EGY) (b)CTH (EC) (CH) (JPN) (KOR) (NZ) (COL) (MEX) (GUA) (NOR) (CZ) (c)CTSH or supplementary criteria (SG)	<i>See proposal by SG for the Chapter rule</i> Basket 2
21.02	Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.		<i>See proposal by SG for the Chapter rule</i> <i>Decisions as specified for the subheadings</i>
2102.10	-Active yeasts	Change from any other heading	Basket 1
2102.20	-Inactive yeasts; other single-cell micro-organisms, dead	(a)CTSH (CAN) (US) (HK) (SG)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(b)CTH (EC) (CH) (JPN) (KOR) (MEX) (NZ) (COL) (EGY) (SEN) (CZ)	
2102.30	-Prepared baking powders	(a)CTH (EC) (CH) (COL) (JPN) (MEX) (NZ) (CZ) (b)CTSH (CAN) (US) (EGY) (KOR) (HK) (SG)	Basket 2
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		<i>Decisions as specified for the subheadings</i> The preparation of certain sauces requires the use of products classified in the subheadings of heading 21.03, such as soya sauce (2103.10) (CH)
2103.10	-Soya sauce	(a)CTH (EC) (HK) (COL) (JPN) (KOR) (MEX) (NZ) (EGY) (CZ) (b)CTSH (CH) (US) (CAN) (NOR) (c)CTSH or supplementary criteria (SG)	Basket 2 <i>See proposal by SG for the Chapter rule</i>
2103.20	-Tomato ketchup and other tomato sauces	(a)CTH (EC) (HK) (COL) (JPN) (KOR) (NZ) (CZ) (EGY) (b)CTSH (CH) (US) (CAN) (NOR) (c)CTH, except from subheading 2002.90 (MEX) (d)CTSH or supplementary criteria (SG)	Basket 2 <i>See proposal by SG for the Chapter rule</i>
2103.30	-Mustard flour and meal and prepared mustard	(a)CTH (EC) (COL) (KOR) (NZ) (CZ) (b)CTSH (CH) (MEX) (CAN) (c)CTH, except the following : (HK) (JPN) (EGY)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(d)CTSH or supplementary criteria (SG) (e)CTSH, except the following : (US) (NOR)	<i>See proposal by SG for the Chapter rule</i>
ex 2103.30	Prepared <u>mustard</u> (JPN) (HK) (US) (EGY) (NOR)	Change to this split subheading from mustard flour and meal of the same subheading (JPN) (HK) (US) (EGY) (NOR)	Basket 2 Production of prepared mustard involves a substantial transformation (US)
2103.90	- Other	(a) CTSH, except when it results from simple mixing (JPN) (EGY) (b)CTH (EC) (HK) (NZ) (COL) (CZ) (c)CTSH (US) (MEX) (CAN) (CH) (NOR) (PHI) (KOR) (d)CTSH or supplementary criteria (SG)	Basket 2 <i>See proposal by SG for the Chapter rule</i>
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.		<i>Decisions as specified for the subheadings</i>
2104.10	-Soups and broths and preparations therefor	(a)CTSH (CAN) (JPN) (HK) (US) (EGY) (b)CTSH or supplementary criteria (SG) (c)CTH (EC) (CH) (COL) (KOR) (NZ) (MEX) (CZ)	Basket 2 <i>See proposal by SG for the Chapter rule</i>
2104.20	-Homogenised composite food preparations	(a)CTSH, except when it results only from putting into containers for retail sale (JPN) (US)	Basket 2 Mixing or homogenising of soup preparations, etc. is deemed to be a substantial transformation (JPN)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(b)CTSH (CAN) (HK)	Homogenising of soup preparations is considered to be substantial transformation. Nevertheless, change of heading as a result of repackaging for putting up for retail sale is only a minimal process (HK) <i>See proposal by SG for the Chapter rule</i>
		(c)CTSH or supplementary criteria (SG)	
		(d)CTH (EC) (CH) (COL) (KOR) (EGY) (NZ) (MEX) (CZ)	
21.05	Ice cream and other edible ice, whether or not containing cocoa.	Change from any heading	Basket 1
21.06	Food preparations not elsewhere specified or included.		<i>Decisions as specified for the subheadings</i>
2106.10	- Protein concentrates and textured protein substances	(a)CTSH (JPN) (CAN) (HK) (US) (MEX) (SG)	Basket 2
		(b)CTH (EC) (CH) (COL) (KOR) (NZ) (EGY) (CZ)	
2106.90	- Other	(a)CTSH (JPN) (HK)	Basket 2
		(b)CTH (COL) (NZ)	
		(c)CTH, except the following : (EC) (CH) (KOR) (EGY) (CZ)	
		(d)CTSH, except the following : (CAN)	
		(e)CTSH, with supplementary criteria for change from Chapter 17, except the following : (US)	
		(f)Change to subheading 2106.90 from any other subheading, except from Chapters 4 and 17, heading 20.09 and subheadings 1901.90 and 2202.90; or	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		<p>Change to subheading 2106.90 from Chapter_4 or subheading 1901.90, provided that the product does not contain more than 50 % by weight of milk solids; or</p> <p>Change to subheading 2106.90 from heading 20.09 or subheading 2202.90, provided that the juice from other countries does not constitute more than 60% of the product's volume (MEX)</p> <p>(g)CTSH or supplementary criteria (SG)</p>	<p><i>See proposal by SG for the Chapter rule</i></p>
ex 2106.90	<u>Sugar syrups, flavoured or coloured</u> (EC) (EGY) (CZ) (CH)	CTH, except from heading 17.02 (EC) (EGY) (CZ) (CH)	<p>Basket 2 The manufacture of sugar syrups of this heading from materials of heading 17.02 cannot be considered as a substantial transformation (EC) (EGY)</p>
ex 2106.90	<u>Substances used in the preparation of beverages</u> (MEX)	Change to extracts, concentrates and preparations of a type used in the preparation of beverages, irrespective of their alcohol content, except from headings 22.03 through 22.09 (MEX)	<p>Basket 2</p>
ex 2106.90	<u>Laver</u> (KOR)	CTH, except from heading 12.12 (KOR)	<p>Basket 2</p>
ex1 2106.90	- <u>Products containing over 50% by weight of milk solids</u> (CAN)	Change to split subheading ex1 2106.90 from any other subheading, except from Chapter 4 or subheading 1901.90 (CAN)	<p>Basket 2</p>
ex2 2106.90	- <u>Concentrated juices, fortified with minerals or vitamins</u> (CAN)	Change to split subheading ex2 2106.90 from any other subheading, except from heading 20.09 (CAN)	<p>Basket 2</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex2106.90	<u>Fruit and vegetable juices, fortified with minerals or vitamins (US)</u>	A change to this split subheading from heading 20.09 is deemed not to confer origin if it is the result of merely adding minerals or vitamins (US)	Basket 2 A change from fruit or vegetable juices of heading 20.09 to preparations of subheading 2106.90 merely by the addition of calcium or other minerals or vitamins does not involve a substantial transformation (US)

CHAPTER 22

Chapter Notes

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
Chapter 22	Beverages, spirits and vinegar	CTH, except the following : (JPN) (CH) (EC) (HK) (KOR) (US) (NZ) (EGY) (CZ)	<p><i>Decisions as specified for the subheadings</i></p> <p>In principle, mixing is not deemed to be a substantial transformation, other than in the following three cases :</p> <p>(a) Where the mixing changes the character of products or gives the essential character to products;</p> <p>(b) Where the know-how of mixing (e.g., percentage of constituent materials, taste and flavour) is indispensable; or</p> <p>(c) Where the mixing is carried out through complicated processes.</p> <p>When the above criteria are applied, it may be concluded that blending of wine and whiskies is regarded as substantial transformation because it does meet the criteria (JPN)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			<p>Under the general Chapter rule, origin is conferred when a good has undergone a change of heading, including such changes within the Chapter. Changes of heading, except as provided for in the supplemental rules, reflect substantial transformation of the inputs or constituent goods into the products of this Chapter.</p> <p>Under the supplemental rules, a change of classification from waters of heading 22.01 to beverages of subheading 2202.10, merely by the addition of a flavouring, is not considered to be a substantial transformation and therefore is not origin-conferring. In addition, a change of classification from goods of Chapter 4, headings 19.01 and 20.09, or subheading 2106.90 to milk-based drinks of subheading 2202.90 does not confer origin unless supplemental criteria (to be developed) are met.</p>
			<p>A supplementary rule also recognizes the substantial transformation that occurs in converting grape must into wine. Supplementary rules are also provided to recognize the substantial transformation involved in producing the various spirituous preparations in heading 22.08; however, these rules preclude origin for the mere addition of water and/or alcohol to beverage bases of subheading 2106.90 -- processes that do not result in a substantial transformation.</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			<p>The supplemental rules further address changes of heading that occur between headings 22.07 and 22.08 by merely varying the alcoholic concentration of neutral spirits, precluding origin for such operations. In this connection, a General Rule covering "mere dilution with water" that precludes origin in all such cases may be considered and proposed in the future (US)</p> <p>Processing of non-originating grapes should not confer origin. Ditto for the blending of non-originating and originating wine (NZ)</p>
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	The country of origin of the goods shall be the country in which the water, ice and snow classified in this heading are obtained in their natural state	Basket 1
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.		<i>Decisions as specified for the subheadings</i>
2202.10	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	(a)CTH, except from heading 22.01 (JPN) (b)CC (CAN) (MEX) (EGY) (c)WO (EC) (BRA) (CZ)	Basket 2 Manufacturing from the goods of heading 22.01 cannot be considered substantial transformation (JPN)
			The wholly-obtained condition applies only to waters of this Chapter (EC)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		<p>(d)CTH (KOR) (NZ) (HK) (CH) (NOR)</p> <p>(e)Goods of this subheading that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :</p> <p>(i)Non-originating materials undergo a change of classification to this subheading from any other subheading; or</p> <p>(ii)The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>(iii)The CIF value of non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. The method of calculating foreign content is as follows :</p> $FC = \frac{\text{CIF Value of NORM} \times 100\%}{\text{Ex-Factory price}} \times 75\%$ <p>FC = Foreign content NORM : Non-originating raw materials</p>	<p>This proposal recognizes with respect to this subheading, that substantial transformation of goods classified in this subheading may result through deliberate blending without a consequential change in classification. This rule permits origin to be conferred in cases where goods are deliberately blended to conform to specific formulations. The blending process substantially transforms the inputs to goods with new essential character in terms of taste, purity and end-use (SG)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		<p>where</p> <p>Ex-factory price = Total materials cost + Direct labour costs + Overheads costs + Profits (SG)</p> <p>(f)CTH, except the following : (US)</p>	
ex2202.10	<u>Waters, including mineral waters and aerated waters, flavoured but not containing added sugar or other sweetening matter (US)</u>	A change to this split subheading from waters of heading 22.01 is not deemed to confer origin (US)	Basket 2 Mere addition of flavouring to waters of heading 22.01 does not involve a substantial transformation (US)
2202.90	- Other	<p>(a)CTH, except from Chapters 4, 20 and 21 (EC) (CZ) (CH)</p> <p>(b)CTH (HK) (JPN) (KOR) (NZ)</p> <p>(c)CC (MEX)</p> <p>(d)CTH, with supplementary criteria for the change from Chapter 4, heading 19.01 or 20.09 or subheading 2106.90 (US)</p> <p>(e)CTSH or supplementary criteria (SG)</p> <p>(f)CTSH, except the following : (CAN) (EGY)</p>	Basket 2 One needs to analyse whether the mixing is a substantial transformation (CH)
			Supplementary criteria are needed regarding milk-based drinks (US) <i>See proposal by SG for subheading 2202.10</i>
ex2202.90	<u>Mixtures (EGY)</u>	Supplementary criteria (EGY)	Basket 2 One has to analyse whether the mixing is a substantial transformation (EGY)
ex1 2202.90	<u>Products containing over 50 % by weight of milk solids (CAN)</u>	Change to split subheading <u>ex1 2202.90</u> from any other subheading, except from Chapter 4 or heading 19.01 (CAN).	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex2 2202.90	Juices, fortified with minerals or vitamins (CAN)	Change to split subheading ex2 2202.90 from any other subheading, except from heading 20.09 (CAN)	Basket 2
22.03	Beer made from malt.	Change from any other heading	Basket 1
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.		<p><i>Decisions as specified for the subheadings</i></p> <p>Blending of wine from different varieties is a long-established procedure in many wine regions. Its purpose is an improvement in fragrance and flavour and it also provides the means of mitigating yearly variations in wine characteristics. In particular, the production of standard-quality table wines is largely dependent on blending. Furthermore, blending is not simple mixing, but a highly sophisticated process based on the skill and experience of the blender. Therefore, blending of wine is deemed to be a substantial transformation.</p> <p>Finally, because the percentage of each ingredient of the same brand wine is not necessarily fixed and fluctuates with each production, it is likely to occur that the origin of the same brand of blended wine may differ from batch to batch, and this would have a detrimental effect on stable trade transactions and would cause confusion about markings among consumers (JPN)</p>
ex 22.04	Blended wine (CH)	Supplementary criteria (CH)	<p>Basket 2</p> <p>One has to analyse whether the blending is a substantial transformation (CH)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
2204.10	-Sparkling wine	(a)Change to subheadings 2204.10 through 2204.21 from any subheading outside that group, provided that ingredients from foreign countries constitute no more than 25% by volume of the good (CAN)	<p>Basket 2</p> <p>Blending of wine is deemed to be a substantial transformation (JPN).</p> <p>Preparation of wines from grape must of another subheading is considered to be substantial transformation (HK)</p> <p>Production of wine from grape must involves a substantial transformation (US)</p> <p>The wholly-obtained condition only applies to grapes of Chapter 8 (EC)</p>
		(b)Change to subheadings 2204.10 through 2204.29 from any other subheading, except when the change results only from putting into bottles or other containers for retail sale (JPN).	
		(c)CTSH (HK) (US)	
		(d)CTH, except from Chapter 8 (EC) (NZ) (CH) (CZ)	
		(e)CTH (CH) (KOR) (EGY)	
	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :	(f)CTSH, except from subheading 2204.21 or 2204.29 (MEX)	
2204.21	--In containers holding 2 l or less	(a)Change to subheadings 2204.10 through 2204.21 from any subheading outside that group, provided that ingredients from foreign countries constitute no more than 25% by volume of the good (CAN)	<p>Basket 2</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(b)Change to subheadings 2204.10 through 2204.29 from any other subheading, except when the change results only from putting into bottles or other containers for retail sale (JPN)	Blending of wine is deemed to be a substantial transformation (JPN)
		(c)CTSH (HK)	
		(d)CTH, except from Chapter 8 (EC) (NZ) (CH) (CZ)	
		(e) CTH (CH) (KOR) (EGY)	
		(f) CTH, except from subheadings 2204.10 and 2204.29 (MEX)	
		(g) CTH, except the following : (US)	The wholly-obtained condition only applies to grapes of Chapter 8 (EC)
ex1-2204.21	<u>Wine (other than sparkling wine) in containers holding 2 l or less (US)</u>	CTSHS from split subheading ex2-2204.29 or subheading 2204.30 (US)	
ex2-2204.21	<u>Grape must with fermentation prevented or arrested by the addition of alcohol in containers holding 2 l or less (US)</u>	CTH (US)	Basket 2 Production of wine from grape must involves a substantial transformation (US)
2204.29	--Other	(a) CTSH (CAN) (HK)	Basket 2
		(b)Change to subheadings 2204.10 through 2204.29 from any other subheading, except when the change results only from putting into bottles or other containers for retail sale (JPN)	Preparation of wines from grape must from another subheading is considered a substantial transformation (HK)
			Blending of wine is deemed to be a substantial transformation (JPN)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(c) CTH, except from Chapter 8 (EC) (NZ) (CH) (CZ) (d) CTH (CH) (KOR) (EGY) (e)CTSH, except from subheading 2204.10 or 2204.21 (MEX) (f) CTH, except the following : (US)	The wholly-obtained condition only applies to grapes of Chapter 8 (EC)
ex1-2204.29	<u>Wine (other than sparkling wine) in containers holding more than 2 l (US)</u>	CTSH from subheading 2204.30 (US)	Basket 2 Production of wine from grape must involves a substantial transformation (US)
ex2-2204.29	<u>Grape must with fermentation arrested or prevented by the addition of alcohol in containers holding more than 2 l (US)</u>	CTH (US)	Basket 2
2204.30	- Other grape must	(a) CTH (CAN) (CH) (HK) (JPN) (KOR) (MEX) (US) (EGY) (b)CTH, except from Chapter 8 (EC) (NZ) (CH) (CZ)	Basket 2
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	Change from any other heading	Basket 1
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	Change from any other heading	Basket 1

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	(a) CTH (CAN)(KOR)(NZ) (EGY)	<p>Basket 2</p> <p>There are cases in which goods of an alcoholic strength by volume of 80% vol or higher originating in different countries are mixed, distilled and then diluted into the final product of heading 22.08. Dilution would not be an origin-conferring process and the other process does not undergo a change in heading. However, this process which consists of not only mixing, but also distillation, is deemed to be a substantial transformation (JPN)</p> <p>Changes to the alcoholic strength by concentration or other process or by denaturing of the goods of heading 22.08 to produce goods of this heading does not involve a substantial transformation (US)</p> <p><i>Decisions as specified for the subheadings or split subheadings</i></p> <p>Dilution of ethyl alcohol of heading 22.07 is not a substantial transformation (HK)</p> <p>Analyse links with heading 22.07 (CH)</p>
		(b) CTH; or Change within this heading by both mixture and distillation of the goods of this heading (JPN) (HK)	
		(c) CTH, except from heading 22.08 (US) (MEX) (EC) (CH) (CZ)	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.		

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			<p>Blended whiskies amount to approximately 90 % of the finished products distributed on the market. The purpose of blending is to enhance individual characteristics such as flavour and taste, and to guarantee the quality of each brand of whisky and maintain its stable supply. Furthermore, blending is not simple mixing but involves a highly sophisticated process of mixing a lot of single malt and single grain whiskies of different varieties, based on the skill and experience of the blender. Finally, because the percentage of each ingredient of the same brand whisky is not necessarily fixed and fluctuates with each production, it is likely to occur that the origin of the same brand of blended whiskies may differ from batch to batch, and this would have a detrimental effect on stable trade transactions and would cause confusion about markings among consumers (JPN)</p>
2208.20	- Spirits obtained by distilling grape wine or grape marc	(a)CTH, except from heading 22.07 (CAN) (KOR) (MEX) (NZ) (CH)	<p>Basket 2</p> <p>A de minimus of 10% is essential in heading 22.08 to allow for the use of alcoholic base products in the flavouring of distilled spirits (CAN)</p>
		(b) CTSH, except from heading 22.07 (HK)	
		(c)CTSH, or a change within the subheading resulting from blending and putting in bottles or other containers for retail sale (JPN)	Blending of spirits or liqueurs is deemed to be a substantial transformation (JPN)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(d) CTSH, except from subheading 2106.90 and heading 22.07 (US)	The preparation of spirits, liquors, cordials and spirituous preparations involves a substantial transformation. However, the mere addition of water or alcohol to a beverage base does not involve substantial transformation (US)
		(e) CTH (EC) (NOR) (CZ)	
		(f)CTH, except changes resulting from dilution in water (EGY)	Blending of spirits or liqueurs is deemed to be a substantial transformation (EGY)
2208.30	- Whiskies	(a) CTH, except from heading 22.07 (CAN) (KOR) (MEX) (NZ) (CH)	Basket 2 A de minimus of 10% is essential in heading 22.08 to allow for the use of alcoholic base products in the flavouring of distilled spirits (CAN)
		(b) CTSH, except from heading 22.07 (HK)	
		(c)CTSH, or a change within the subheading resulting from blending and putting in bottles or other containers for retail sale (JPN)	Blending of spirits or liqueurs is deemed to be a substantial transformation (JPN)
		(d) CTSH, except from subheading 2106.90 and heading 22.07 (US)	The preparation of spirits, liquors, cordials and spirituous preparations involves a substantial transformation. However, the mere addition of water or alcohol to a beverage base does not involve substantial transformation (US)
		(e) CTH (EC) (NOR) (CZ)	
		(f)CTH, except changes resulting from dilution in water (EGY)	Blending of spirits or liqueurs is deemed to be a substantial transformation (EGY)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
2208.40	- Rum and tafia	(a) CTH, except from heading 22.07 (CAN) (KOR) (MEX) (NZ) (CH)	<p>Basket 2</p> <p>A de minimus of 10% is essential in heading 22.08 to allow for the use of alcoholic base products in the flavouring of distilled spirits (CAN)</p> <p>Blending of spirits or liqueurs is deemed to be a substantial transformation (JPN)</p> <p>The preparation of spirits, liquors, cordials and spirituous preparations involves a substantial transformation. However, the mere addition of water or alcohol to a beverage base does not involve substantial transformation (US)</p> <p>Blending of spirits or liqueurs is deemed to be a substantial transformation (EGY)</p>
		(b) CTSH, except from heading 22.07 (HK)	
		(c) CTSH, or a change within the subheading resulting from blending and putting in bottles or other containers for retail sale (JPN)	
		(d) CTSH, except from subheading 2106.90 and heading 22.07 (US)	
		(e) CTH (EC) (NOR) (CZ)	
		(f) CTH, except changes resulting from dilution in water (EGY)	
2208.50	- Gin and Geneva	(a) CTH, except from heading 22.07 (CAN) (KOR) (MEX) (NZ) (CH)	<p>Basket 2</p> <p>A de minimus of 10% is essential in heading 22.08 to allow for the use of alcoholic base products in the flavouring of distilled spirits (CAN)</p>
		(b) CTSH, except from heading 22.07 (HK)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(c)CTSH or a change within the subheading resulting from blending and putting in bottles or other containers for retail sale (JPN)	Blending of spirits or liqueurs is deemed to be a substantial transformation (JPN)
		(d) CTSH, except from subheading 2106.90 and heading 22.07 (US)	The preparation of spirits, liquors, cordials and spirituous preparations involves a substantial transformation. However, the mere addition of water or alcohol to a beverage base does not involve substantial transformation (US)
		(e) CTH (EC) (NOR) (CZ)	
		(f)CTH, except changes resulting from dilution in water (EGY)	Blending of spirits or liqueurs is deemed to be a substantial transformation (EGY)
2208.60	- Vodka	(a) CTH, except from heading 22.07 (CAN) (KOR) (MEX) (NZ) (CH)	Basket 2 A de minimus of 10% is essential in heading 22.08 to allow for the use of alcoholic base products in the flavouring of distilled spirits (CAN)
		(b) CTSH, except from heading 22.07 (US) (HK)	Merely diluting the undenatured spirits of heading 22.07 to produce vodka does not involve a substantial transformation (US)
		(c)CTSH or a change within the subheading resulting from blending and putting in bottles or other containers for retail sale (JPN)	Blending of spirits or liqueurs is deemed to be a substantial transformation (JPN)
		(d)CTH, (EC) (NOR) (CZ)	
		(e)CTH, except changes resulting from dilution in water (EGY)	Blending of spirits or liqueurs is deemed to be a substantial transformation (EGY)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
2208.70	- Liqueurs and cordials	(a) CTH, except from heading 22.07 (CAN) (KOR) (MEX) (NZ) (CH)	Basket 2 A de minimus of 10% is essential in heading 22.08 to allow for the use of alcoholic base products in the flavouring of distilled spirits (CAN) Blending of spirits or liqueurs is deemed to be a substantial transformation (JPN) Merely diluting the undenatured spirits of heading 22.07 to produce vodka does not involve a substantial transformation (US) Blending of spirits or liqueurs is deemed to be a substantial transformation (EGY)
		(b) CTSH, except from heading 22.07 (HK)	
		(c)CTSH or a change within the subheading resulting from blending and putting in bottles or other containers for retail sale (JPN)	
		(d)CTSH, except from subheading 2106.90 and heading 22.07 (US)	
		(e)CTH (EC) (NOR) (CZ)	
		(f)CTH, except changes resulting from dilution in water (EGY)	
2208.90	-Other	(a) CTSH, except from heading 22.07 (NZ) (HK)	Basket 2 A de minimus of 10 % is essential in heading 22.08 to allow for the use of alcoholic base products in the flavouring of distilled spirits (CAN).
		(b) CTH, except from heading 22.07 (CAN) (MEX) (KOR) (EGY) (CH)	
		(c) CTH, except the following : (EC) (NOR) (CZ)	
		(d) CTSH, except from heading 22.07 and the following : (US)	
		(e)CTSH (JPN)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 2208.90	<u>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol (EC) (CZ) (NOR)</u>	CTH, except from heading 22.07 (EC) (CZ) (NOR)	Basket 2
ex2208.90	<u>Kirschwasser and ratafia (US)</u>	Change to this split subheading from any other subheading, except from subheading 2106.90 (US)	Basket 2 The preparation of kirschwasser and ratafia involves a substantial transformation. However, the mere addition of water or alcohol to the beverage base does not involve substantial transformation (US)
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	(a) CTH (CAN) (CH) (HK) (US) (MEX) (KOR) (NZ) (EGY) (SEN)	Basket 2
		(b) CTH, except from subheading 2915.21 (JPN) (PHI) (CH)	Change from acetic acid of subheading 2915.21 cannot be considered as substantial transformation because it results from a simple dilution (JPN)
		(c) CTH, except from headings 11.07; 22.03; 22.04; 22.06; 22.07; 22.08; 29.15 (EC)	

CHAPTER 23

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
Chapter 23	Residues and waste from the food industries; prepared animal fodder		<i>Decisions as specified for the headings</i>
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	Change from any other heading	Basket 1
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	Change from any other heading	Basket 1
23.03	Residues of manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	Change from any other heading	Basket 1
23.04	Oil-cakes and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	Change from any other heading	Basket 1

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	Change from any other heading	Basket 1
23.06	Oil-cake and other solid residues, whether or not ground or on the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading N 23.04 or 23.05	Change from any other heading	Basket 1
23.07	Wine lees; argol	Change from any other heading	Basket 1
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Change from any other heading CTH [or see proposal for the split heading (EC) (CZ)]	Basket 1 Basket 2 for text in square brackets
ex 23.08	<u>Vegetable materials and vegetable waste, vegetable residues (EC).</u>	The origin of the goods shall be the country in which the waste and scrap classified in these headings are derived from the manufacture or processing operations or from consumption (EC) (CZ)	Basket 2
23.09	Preparations of a kind used in animal feeding.		<i>Decisions as specified for the subheadings</i>
2309.10 2309.90	-Dog or cat food, put up for retail sale -Other	Change from any other heading (a) CTH (EC)(CH)(HK)(JPN)(KOR)(MEX) (NZ) (CZ)	Basket 1 Basket 2

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(b) CTH, or supplementary criteria for change from Chapter 4 or heading 19.01 (US)	Supplementary criteria are needed for animal feed containing dairy products of Chapter 4 or of heading 19.01 (US)
		(c) CTSH (EGY)	
		(d) CTSH, except the following : (CAN)	
ex2309.90	Products containing over 50 % by weight of <u>milk solids</u> (CAN)	Change to subheading ex2309.90 from any other subheading, except from Chapter 4 or heading 19.01 (CAN).	Basket 2

CHAPTER 24

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
Chapter 24	Tobacco and manufactured tobacco substitutes		<i>Decisions as specified for the headings or subheadings</i>
24.01	Unmanufactured tobacco; tobacco refuse.		
2401.10	-Tobacco, not stemmed/stripped	The country of origin of the goods shall be the country in which the tobacco and tobacco substitutes of this subheading are obtained in their natural or unprocessed state	Basket 1
2401.20	-Tobacco, partly or wholly stemmed/stripped	The country of origin of the goods shall be the country in which the tobacco and tobacco substitutes of this subheading are obtained in their natural or unprocessed state	Basket 1
2401.30	Tobacco refuse	(a)The country of origin of the goods shall be the country in which the tobacco refuse of this subheading is derived from manufacturing or processing operations (b)The country of origin of the goods shall be the country in which the tobacco of this subheading is obtained in its natural or unprocessed state	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	Change from any other heading	Basket 1
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	Change from any other heading	Basket 1

SECTION V OF THE HARMONIZED SYSTEM
(Chapters 25-27)

Mineral Products

Section Notes :

CHAPTER 25

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
Chapter 25	Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement	[the material that determines the classification of the good was wholly obtained; or each material in the good which does not originate in that country has undergone a change in classification to this heading from another heading, except the following:]	Decision: Basket 2. Throughout this Chapter references to "Chapter Rule" are to this provisional text in square brackets in column C. It was agreed that the Technical Committee would re-examine this provisional text later in Phase II of the Work Programme.* The EC reserved the right to come back to the EC's proposal "wholly obtained goods, except the following".
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	[Chapter rule applies to this heading, except ex 25.01.]	Decision: Basket 2.

*(SG) proposed a rule based on the principle of a change of tariff classification at subheading level and agreed to provide a detailed justification of their proposal for each heading or subheading for which they would propose this rule.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
ex 25.01	<u>Salt and pure sodium chloride (NaCl)</u> (CH)	Supplementary criteria are necessary. (CH)	<p>Purification (isolation) by physical treatment; residuary NaCl from any process; addition of iodides, phosphates (for nutrition); chemical waste. (CH)</p> <p>Decision: Basket 2. For further study to ascertain if purification of salt could confer origin. The proponent (CH) will provide Sec with additional information and justification.</p>
ex 25.01	<u>Pure sodium chloride</u> (EC)	Change to this split heading from any other split heading of this heading. (EC)	<p>The production of pure sodium chloride of this split heading from salt of this heading can be considered as a substantial transformation. (EC)</p> <p>Decision: Basket 2. For further study to ascertain if refining of salt could confer origin. The proponent (EC) will provide Sec with additional information and justification.</p>
ex 25.01	<u>Refined salt</u> (JPN)	Change to this split heading from any other split heading of this heading. (JPN)	<p>Refining is deemed to be a substantial transformation because this transformation, which is generally carried out through the process of dissolution and recrystallization, changes raw salts into products with a different size of granule, crystallized form and composition. (JPN)</p> <p>Decision: Basket 2. For further study to ascertain if refining of salt could confer origin. The proponent (JPN) will provide Sec with additional information and justification.</p>
25.02	Unroasted iron pyrites	[Chapter rule applies.]	Decision: Basket 2.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	[Chapter rule applies, except ex 25.03.]	Decision: Basket 2.
ex 25.03	<u>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur, other than crude or unrefined.</u> (EC)(CH)	Change to this split heading from any other split heading of this heading. (EC) (JPN) Supplementary criteria are necessary. (CH)	Refining can be considered as a substantial transformation. (EC) Decision: Basket 2. For further study to ascertain if refining of sulphur could confer origin. The proponents (EC and JPN) will provide Sec with additional information and justification. Refining by physical treatment. Triturated sulphur by grinding and sieving. Change of physical habit. Change of physical structure. Sulphur by special distilling. (CH) with additional information and justification.
			Decision: Basket 2. For further study to ascertain if refining of sulphur could confer origin. The proponent (CH) will provide Sec
25.04	Natural graphite	[Chapter rule applies.]	Decision: Basket 2.
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26	[Chapter rule applies.]	Decision: Basket 2.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	[Chapter rule applies to this heading, except ex 25.06.]	Decision: Basket 2.
ex 25.06	<u>cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</u> (EC)	Supplementary criteria are necessary. (EC)	Decision: Basket 2. For further study to ascertain if the "cutting" process could confer origin. The proponent (EC) will provide Sec with additional information and justification.
25.07	Kaolin and other kaolinic clays, whether or not calcined.	[Chapter rule applies to this heading, except ex 25.07.]	Decision: Basket 2.
ex 25.07	<u>Calcined</u> (CH) (EC)	Change to this split heading from another split heading of this heading. (EC) (CH)	<p>Calcination of non-calcined minerals can be considered as a substantial transformation. (EC)</p> <p>Calcination eliminates water, effects sintering. Change in physical structure. (CH)</p> <p>Calcining of clay serves merely to drive off water of hydration, does not result in modifying the chemical structure of the material, and does not result in substantially transforming the clay. (US)</p> <p>Decision: Basket 2. For further study to ascertain if calcination of clay could confer origin. The proponents (EC and CH) will provide Sec with additional information and justification.</p>

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
25.08	Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	[Chapter rule applies to this heading, except ex 25.08.]	Decision: Basket 2.
ex 25.08	<u>Calcined</u> (CH) (EC)	Change to this split heading from another split heading of this heading. (EC) (CH)	<p>Calcination of non-calcined minerals can be considered as a substantial transformation. (EC)</p> <p>Making mullite by heat treating of other clays of 25.08 (no change of heading): change of physical structure. Making mullite by fusing mixture of components: chemical reaction.</p> <p>Irreversible sintering by calcining: change of physical structure. (CH)</p> <p>Calcining of clay serves merely to drive off water of hydration, does not result in modifying the chemical structure of the material, and does not result in substantially transforming the clay. (US)</p> <p>Decision: Basket 2. For further study to ascertain if calcination of clay could confer origin. The proponents (EC and CH) will provide Sec with additional information and justification.</p>
25.09	Chalk	[Chapter rule applies.]	Decision: Basket 2.
25.10	Natural calcium phosphates, natural aluminium phosphates and phosphatic chalk	[Chapter rule applies.]	Decision: Basket 2.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.	Change within this heading by calcining, provided it results in a change in the chemical structure of the goods. (JPN)	Change within this heading by a chemical reaction is deemed to be a substantial transformation. (JPN) Decision: Basket 2. For further study to ascertain if calcination of the goods could confer origin. The proponent (JPN) will provide Sec with additional information and justification.
ex 2511.20	- <u>Natural barium carbonate, calcined.</u>	A change within subheading 2511.20 by calcining of uncalcined materials. (US) (EC) (JPN) (CH)	Reflects substantial transformation resulting from calcining. (US) Decision: Basket 2. For further study to ascertain if calcination of the good could confer origin. The proponents (US, EC, JPN and CH) will provide Sec with additional information and justification.
25.12	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	Supplementary criteria are necessary. (CH)	Refining by washing with acids. (CH) Decision: Basket 2. For further study on refining by washing with acids as origin-conferring. The proponent (CH) will provide Sec with additional information and justification.
ex 25.12	<u>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths of an apparent specific gravity of 1 or less, calcined.</u> (US) (EC) (JPN)	A change within heading 25.12 by calcining of uncalcined materials. (US) (JPN) (EC)	Reflects substantial transformation from calcining. (US) Change within this heading by a chemical reaction is deemed to be a substantial transformation. (JPN) Decision: Basket 2. For further study to ascertain if calcination of the goods as origin-conferring. The proponents (US, JPN and EC) will provide Sec with additional information and justification.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	[Chapter rule applies.]	Decision: Basket 2.
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	[Chapter rule applies to this heading, except ex 25.14.]	Decision: Basket 2.
ex 25.14	cut, by sawing or otherwise, into blocks or slabs of a rectangular (including) square shape. (EC)	Supplementary criteria are necessary. (EC)	Decision: Basket 2. For further study to ascertain if "cutting" of the goods could confer origin. The proponent (EC) will provide Sec with additional information and justification.
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	[Chapter rule applies to this heading, except ex 25.15.]	Decision: Basket 2.
ex 25.15	cut, by sawing or otherwise, into blocks or slabs of a rectangular (including) square shape. (EC)	Supplementary criteria are necessary. (EC)	Decision: Basket 2. For further study to ascertain if the "cutting" process could confer origin. The proponent (EC) will provide Sec with additional information and justification.
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	[Chapter rule applies to this heading, except ex 25.16.]	Decision: Basket 2.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
ex 25.16	<u>cut, by sawing or otherwise, into blocks or slabs of a rectangular (including) square shape.</u> (EC)	Supplementary criteria are necessary. (EC)	Decision: Basket 2. For further study to ascertain if "cutting" of the goods could confer origin. The proponent (EC) will provide Sec with additional information and justification.
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.	[Chapter rule applies to this heading, except 2517.30.]	Decision: Basket 2.
2517.30	- Tarred macadam	Change to this subheading from any other subheading. (JPN) (US)	<p>The production of tarred macadam by mixing mineral products in this heading with bituminous products of other Chapters is deemed to be a substantial transformation. (JPN)</p> <p>Reflects substantial transformation to tarred macadam by mixing with bituminous materials. (US)</p> <p>Decision: Basket 2. For further study to ascertain if the mixing of minerals with bituminous products as origin-conferring. The proponents (JPN and US) will provide Sec with additional information and justification.</p>

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
25.18	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).	[Chapter rule applies to this heading, except ex 25.18, 2518.20 and ex 2518.30.]	Decision: Basket 2.
ex 25.18	<u>cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</u> (EC)	Supplementary criteria are necessary. (EC)	Decision: Basket 2. For further study to ascertain if "cutting" of dolomite could confer origin. The proponent (EC) will provide Sec with additional information and justification.
2518.20	- Calcined dolomite	A change to subheading 2518.20 from subheading 2518.10. (US) (EC) (CH)	Reflects substantial transformation from calcining. (US) Decision: Basket 2. For further study to ascertain if calcination of dolomite is enough to confer origin. The proponents (US, EC and CH) will provide Sec with additional information and justification.
ex 2518.30	- <u>Tarred dolomite</u> (US)	A change to this split subheading from another subheading. (US)	Reflects substantial transformation to tarred dolomite by mixing with bituminous materials. (US) Decision: Basket 2. For further study on treating mixing dolomite with bituminous materials as origin-conferring. The proponent (US) will provide Sec with additional information and justification. EC reserved its position.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	[Chapter rule applies to this heading, except ex 25.19.]	Decision: Basket 2.
ex 25.19	<u>Calcined</u> (EC)	Change to this split heading from another split heading of this heading. (EC)	Calcination of non-calcined minerals can be considered as a substantial transformation. (EC) Decision: Basket 2. For further study to ascertain if calcination of the goods is origin-conferring. The proponent (EC) will provide Sec with additional information and justification. He is also requested to specify the products the proposed rule intends to cover.
ex 25.19	<u>Fusing</u> (JPN)	Change to this split heading from another split heading of this heading. (JPN)	Decision: Basket 2. For further study to ascertain if fusing of the goods is origin-conferring. The proponent (JPN) will provide Sec with additional information and justification. EC reserved its position.
ex 25.19	<u>Fused magnesia; calcined magnesium oxide</u> (US)	A change to fused magnesia or to calcined magnesium oxide from other materials of heading 25.19 provided the process results in a change in the chemical structure of material. (US)	Reflects substantial transformation resulting from fusing of unfused magnesia. See comment for 2511.20 regarding calcining. (US) Decision: Basket 2. For further study to ascertain if fusing or calcining of goods is enough to confer origin. The proponent (US) will provide Sec with additional information and justification.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
ex 2519.90	- <u>Fused magnesia (MgO, fused)</u> (CH)	Supplementary criteria are necessary. (CH)	From calcined MgO, calcining and dead-burning are as essential as fusing. (CH) Decision: Basket 2. For further study to ascertain if fusing of goods is origin-conferring. The proponent (CH) will provide Sec with additional information and justification.
ex 2519.90	- <u>Dead-burnt (sintered) magnesia (MgO, sintered)</u> (CH)	Supplementary criteria are necessary. (CH)	From calcined MgO. (CH) Decision: Basket 2. For further study to ascertain if dead-burning of goods is origin-conferring. The proponent (CH) will provide Sec with additional information and justification.
ex 2519.90	- <u>Other MgO's (caustic as well as chemically pure M.)</u> (CH)	Supplementary criteria are necessary. (CH)	Caustic: by burning magnesite pure; by other transformation. (CH) Decision: Basket 2. For further study to ascertain if the burning process described is origin-conferring. The proponent (CH) will provide Sec with additional information and justification.
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	Supplementary criteria are necessary. (CH)	Example showing the strong effect of physical treatments. (CH) Decision: Basket 2. For further study to verify if physical treatment of goods may confer origin. The proponent (CH) will provide Sec with additional information and justification.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
2520.20	- Plasters	A change to subheading 2520.20 from subheading 2520.10 by calcining of uncalcined materials. (US) (EC)	Reflects substantial transformation resulting from calcining. (US) Calcination of non-calcined minerals can be considered as a substantial transformation. (EC) Decision: Basket 2 . For further study to ascertain if calcination of plaster is origin-conferring. The proponent (US and EC) will provide Sec with additional information and justification.
25.21	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	[Chapter rule applies.]	Decision: Basket 2 .
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.	(a) Change in this heading, provided it results from a chemical reaction. (JPN)	The chemical reaction from quicklime to slaked lime is deemed to be a substantial transformation from a technical point of view. (JPN) Decision: Basket 2 . For further study to ascertain if the production of slaked lime from quicklime is origin-conferring. The proponent (JPN) will provide Sec with additional information and justification.
		(b) Change to this heading from any other heading. (EC)	Decision: Basket 2 . For further study with additional information and justification to be provided from the proponent (EC).

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	(a) Change to the subheadings of this heading from any other subheading, including subheading of this heading. (SG) (PH) (b) A change to this heading from any other heading. (US) (EC)	Proposal (a) in column "C" suggests that the manufacture of cements (subheadings 2523.21 - 2523.90) from cement clinkers (subheading 2523.10) be treated as origin-conferring. Decision: Basket 2. For further study (together with (b)) with additional information and justification to be provided by the proponents (SG and PH). Decision: Basket 2. For further study with additional information and justification to be provided by the proponents (US and EC).
25.24	Asbestos	[Chapter rule applies.]	Decision: Basket 2.
25.25	Mica, including splittings; mica waste.	[Chapter rule applies.]	Decision: Basket 2.
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	[Chapter rule applies to this heading, except ex 25.26.]	Decision: Basket 2.
ex 2526.10	<u>Natural steatite, cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</u> (EC)	Supplementary criteria are necessary. (EC)	Decision: Basket 2. For further study to ascertain if "cutting" of natural steatite is origin-conferring. The proponent (EC) will provide Sec with additional information and justification.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
2526.20	- Crushed or powdered	Change to this subheading from subheading 2526.10 (CH)	Physical treatment; otherwise not to use as filter in plastics. (CH) Decision: Basket 2. For further study to ascertain if physical treatment of the goods may bring about substantial transformation. The proponent (CH) will provide Sec with additional information and justification.
25.27	Natural cryolite; natural chiolite	[Chapter rule applies.]	Decision: Basket 2.
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight.	[Chapter rule applies to this heading, except ex 25.28.]	Decision: Basket 2
ex 25.28	Calcined (EC) (US)	Change to this split heading from another split heading of this heading. (EC) (US)	Calcination of non-calcined minerals can be considered as a substantial transformation. (EC) Reflects substantial transformation resulting from calcining. (US) Decision: Basket 2. For further study to ascertain if calcination of goods is origin-conferring. The proponents (EC and US) will provide Sec with additional information and justification.
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar	[Chapter rule applies to this heading, except ex 25.29.]	Decision: Basket 2.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
ex 25.29	<u>Calcined</u> (EC)	Change to this split heading from another split heading of this heading. (EC)	<p>Calcination of non-calcined minerals can be considered as a substantial transformation. (EC)</p> <p>Decision: Basket 2. For further study to ascertain if the calcined goods are classified in this heading and, if so, whether calcination of the goods is origin-conferring. The proponent (EC) will provide Sec with additional information and justification. He is also requested to confirm if the proposed rule covers all products of the heading.</p>
25.30	Mineral substances not elsewhere specified or included.	[Chapter rule applies to this heading, except ex 25.30.]	Decision: Basket 2.
ex 25.30	Calcined mineral substances not elsewhere specified or included. (US) (EC)	A change within heading 25.30 by calcining of uncalcined materials. (US) (EC)	<p>Reflects substantial transformation resulting from calcining. (US)</p> <p>Calcination of non-calcined minerals can be considered as a substantial transformation. (EC)</p> <p>Decision: Basket 2. For further study to ascertain if calcination if the goods is origin-conferring. The proponents (US and EC) will provide Sec with additional information and justification.</p>
ex 25.30	<u>Molybdenite concentrates</u> (EC)	Change to this split heading from any other heading. (EC)	<p>The manufacture of molybdenite concentrates from molybdenum ores of heading 26.13 can be considered as a substantial transformation. (EC)</p> <p>Decision: Basket 2. For further study to ascertain if conversion of molybdenite concentrates from molybdenum ores is enough to confer origin and to verify the classification of molybdenite concentrates in this heading. The proponent (EC) will provide Sec with additional information and justification.</p>

CHAPTER 26

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
Chapter 26	Ores, Slag and Ash	[the material that determines the classification of the good was wholly obtained; or each material in the good, which does not originate in that country, has undergone a change in classification to this heading from any other heading, except the following:]	Decision: Basket 2. Throughout this Chapter references to "Chapter Rule" are to this provisional text in square brackets in column C. It was agreed that the Technical Committee would re-examine this provisional text later in Phase II of the Work Programme.* The EC reserved the right to come back to the EC's proposal "wholly obtained goods, except the following".
<u>26.01 - 26.17</u>	Please refer to the HS nomenclature for the description of goods. (Sec)	Goods which have been subjected to a process resulting in a change in the chemical structure or physical state such as calcining, roasting, agglomeration (e.g. sintering or pelleting), etc. are deemed to be goods of the last country where such processes were performed. (CH)	Decision: Basket 2. For further study to ascertain if such processes as calcination, roasting, agglomeration, etc., that change the chemical structure or physical state of goods, could confer origin. The proponent (CH) will provide Sec with additional information and justification.

* (SG) proposed a rule based on the principle of a change of tariff classification at subheading level and agreed to provide a detailed justification of their proposal for each heading or subheading for which they would propose this rule.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
ex 26.01 - ex 26.17	<u>Metal ore concentrates</u> (US)	Change to concentrates of these headings from ores of the same heading. (JPN) (US)	Change to concentrates from ores is deemed to be a substantial transformation. (JPN) (US) Decision: Basket 2 . For further study to ascertain if conversion of ore concentrates from ores may confer origin. The proponent (US) will provide Sec with additional information and justification.
ex 26.01 - ex 26.17	<u>Ores, calcined or roasted</u> (EC)	Supplementary criteria are necessary. (EC)	Certain processes, such as calcination or roasting of ores of these headings can be considered as substantial transformation. (EC) Decision: Basket 2 . For further study to ascertain if the conversion of ore concentrates from ores may confer origin. The proponent (EC) will provide Sec with additional information and justification.
26.18	Granulated slag (slag sand) from the manufacture of iron or steel.	[Chapter rule applies.]	Decision: Basket 2 .
26.19	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	[Chapter rule applies.]	Decision: Basket 2 .
26.20	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.	[Chapter rule applies.]	Decision: Basket 2 .
26.21	Other slag and ash, including seaweed ash (kelp).	[Chapter rule applies.]	Decision: Basket 2 .

CHAPTER 27

Chapter Notes :

[1. For purposes of this Chapter, a "chemical reaction" means a process in which chemical bonds in molecules are broken and new chemical bonds are formed between the fragmented molecules and/or added elements so that one or more of the original bonds no longer link the same chemical elements or functional groups. (CAN) (JPN)]

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
Chapter 27	Mineral fuels, mineral oils and products of their distillation; Bituminous substances; Mineral waxes	Each material in the good which does not originate in that country has undergone a change in classification to this heading from another heading, except the following:	Decision: Basket 1
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	[the material that determines the classification of the good was wholly obtained; or each material in the good which does not originate in that country has undergone a change in classification to this heading from another heading, except the following:]	Decision: Basket 2. Goods of any heading or subheading of Chapter 27 (other than heading 27.09) that have been obtained as a result of a chemical reaction, including refinery processes such as cracking, catalytic reforming, desulphurisation (removal of bound sulphur) or dehydroalkylation, are deemed to be goods of the country where the reaction occurred. (US)

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
2701.20	- Briquettes, ovoids and similar solid fuels manufactured from coal	Change to this subheading from any other subheading. (JPN)	<p>The manufacture of briquettes, ovoids and similar solid fuels manufactured from coal is deemed to be a substantial transformation. (JPN)</p> <p>Decision: Basket 2. For further study to ascertain if the above-mentioned manufacture is origin-conferring. The proponent (JPN) will provide Sec with additional information and justification.</p>
27.02	Lignite, whether or not agglomerated, excluding jet.	[the material that determines the classification of the good was wholly obtained; or each material in the good which does not originate in that country has undergone a change in classification to this heading from another heading.]	<p>Decision: Basket 2.</p> <p>US remark for heading 27.01 applies also to this heading/subheading</p>
27.03	Peat (including peat litter), whether or not agglomerated.	[the material that determines the classification of the good was wholly obtained; or each material in the good which does not originate in that country has undergone a change in classification to this heading from another heading.]	<p>Decision: Basket 2.</p> <p>US remark for heading 27.01 applies also to this heading/subheading</p>

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	Chapter rule applies	Decision: Basket 1.
27.05	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	Chapter rule applies.	Decision: Basket 1. The COL Delegate reserved the right to make further comments.
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	Chapter rule applies.	Decision: Basket 1. The COL Delegate reserved the right to make further comments.
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	(a) Wholly obtained goods. (COL)	Decision: Basket 2. Because of the divergent opinions on the rule for this heading, further study is necessary. The proponents (COL, JPN, CAN, EC and SG) will provide Sec with additional information and justification on their proposals. US remark for heading 27.01 applies also to this heading/subheading
		(b) Change to this heading from any other heading; or Change of subheadings within this heading, provided the change results from a chemical reaction. (JPN)	Change of subheading within this heading by a chemical reaction is deemed to be a substantial transformation. (JPN) Decision: Basket 2. See remark for (a).

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		<p>(c) A change to subheading 2707.10 through 2707.99 from any other heading; or</p> <p>A change to subheading 2707.10 through 2707.99 from any other subheading, including another subheading within that group, provided that the good of the other subheading undergoes a chemical reaction. (CAN)</p>	Decision: Basket 2. See remark for (a).
		<p>(d) Supplementary criteria are necessary. (EC)</p>	<p>Refining operations and/or one or more specific process(es) such as vacuum distillation, cracking, reforming, etc., can be considered as substantial transformations.</p> <p>Mixing processes can be considered as substantial transformation if they fulfil certain conditions, relating to the specific qualities of the resulting products and the equipment of plants. (EC)</p> <p>Decision: Basket 2. See remark for (a).</p>

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		<p>(e) Goods of headings 27.07-27.10 that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs ;</p> <p>(i) non-originating materials undergo a change of classification to subheadings of this chapter from any other subheading, including another subheading within the Chapter; or</p> <p>(ii) the goods have been obtained as a result of a chemical reaction, including refinery processes such as cracking (including catalytic cracking, hydrocracking, thermal cracking, coking and visbreaking), catalytic reforming, desulphurisation (removal of bound sulphur) alkylation (including dehydroalkylation and hydroalkylation); or</p> <p>(iii) the goods have been obtained as a result of physical separation processes such as vacuum distillation or solvent extraction processes; or</p>	<p>Decision: Basket 2. See remark for (a).</p>

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		<p>(iv) the goods have been obtained by blending to conform to specific predetermined physical specifications, such as boiling point range, viscosity, solidification temperature, random or motor octane numbers, cetane number, vapour pressure, smoke point, freeze point, volatility, or density, which are different from the specifications of the input materials; or</p> <p>(v) the CIF value of non-originating raw materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. The method of calculating foreign content is as follows :</p> $FC = \frac{\text{cif value of NORM}}{75\%} \times 100\%$ <p>Ex-Factory Price</p> <p>where FC: foreign content NORM: non-originating raw materials Ex-Factory Price: = Total materials cost + Direct labour costs + Overheads costs + Profits (SG)</p>	

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
ex 27.07	<u>Goods that have been formulated by blending.</u> (US)	<p>Goods of headings 27.07 or 27.10 that have been blended to conform to specific predetermined physical specifications, such as boiling point range, viscosity, solidification temperature, random or motor octane number, or cetane number, which are different from the specifications of the input materials, are deemed to be goods of the country where the blending occurred, provided that:</p> <p>(i) in the case of motor fuels (other than diesel fuels), the good has an octane rating of 6 or more units higher than that of the blending component that by volume constitutes the single largest blending component obtained from a single country; or</p> <p>(ii) in the case of other goods, not more than 70 percent by volume of the product is composed of blending components originating from a country other than the country where the blending occurred. (US)</p>	<p>Substantial transformation resulting from blending.</p> <p>This proposal recognizes with respect to heading 27.07 and 27.10 that substantial transformation of goods classified in those headings may result through deliberate blending without a consequential change in classification. The rule permits origin to be conferred in cases where the goods are deliberately blended to conform the resulting product to stated requirements, such as those contained in ASTM standards.</p> <p>In the case of motor fuels (other than diesel fuels), origin of the motor fuel is dependent upon its octane rating increasing by 6 or more units when compared with the blending component classified in heading 27.07 or 27.10, that makes up the largest single blending constituent by volume that has been obtained from a single country.</p> <p>In the case of other blended goods, origin is determined by whether or not the total volume of blending components obtained from a single country exceed 70 percent of the total volume of the final product. (US)</p> <p>Decision: Basket 2. For further study with additional information and justification to be provided by the proponent (US).</p>

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	(a) Wholly obtained goods. (COL)	Decision: Basket 2. Because of the divergent opinions on the rule for this heading, further study is necessary. The proponents (COL, EC and SG) will provide Sec with additional information and justification. US remark for heading 27.01 applies also to this heading/subheading
		(b) Chapter rule applies (CAN)	Decision: Basket 2.
		(c) Supplementary criteria are necessary. (EC)	Refining operations and/or one or more specific process(es) such as vacuum distillation, cracking, reforming, etc., can be considered substantial transformations. Mixing processes can be considered as substantial transformation if they fulfil certain conditions, relating to the specific qualities of the resulting products and the equipment of plants. (EC)
		(d) See proposal at 27.07 (SG)	Decision: Basket 2. See remark for (a). Decision: Basket 2. See remark for (a).
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.	(a) [the material that determines the classification of the good was wholly obtained; or each material in the good which does not originate in that country has undergone a change in classification to this heading from another heading.]	Decision: Basket 2.

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
ex 27.09		(b) See proposal at 27.07 (SG)	
		Supplementary criteria are necessary. (EC)	Destructive distillation of bituminous materials can be considered as a substantial transformation. (EC) Decision: Basket 2 . For further study with additional information and justification to be provided by the proponent (EC).
27.10		(a) Change to this heading from any other heading; or Change in this heading, provided the change results from a chemical reaction. (JPN)	Change within this heading by a chemical reaction is deemed to be a substantial transformation. (JPN) Decision: Basket 2 . Because of the divergent opinions on the rule for this heading, further study is necessary. The proponents (JPN, CAN, EC, COL and SG) will provide Sec with additional information and justification. US remark for heading 27.01 applies also to this heading/subheading
		(b) A change to heading 27.10 from any other heading; or A change to a good of heading 27.10 from any other good of that heading, whether or not there is also a change from any other heading, provided that the other good of heading 27.10 undergoes a chemical reaction. (CAN)	Decision: Basket 2 . See remark for (a).

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(c) Supplementary criteria are necessary. (EC)	<p>Refining operations and/or one or more specific process(es) such as vacuum distillation, cracking, reforming, etc., can be considered substantial transformations.</p> <p>Mixing processes can be considered as substantial transformation if they fulfil certain conditions, relating to the specific qualities of the resulting products and the equipment of plants. (EC)</p> <p>Decision: Basket 2. See remark for (a).</p>
		(d) Change to this heading from any other heading, except headings 27.10 to 27.15. (COL)	<p>Decision: Basket 2. See remark for (a).</p>
		(e) See proposal at 27.07 (SG)	<p>Decision: Basket 2. See remark for (a).</p>
ex 27.10	<u>Goods that have been formulated by blending</u> (US)	See proposed rule for split heading 27.07 covering hydrocarbon products obtained by blending. (US)	<p>Substantial transformation resulting from blending. (US)</p> <p>Decision: Basket 2. For further study with additional information and justification to be provided by the proponent (US).</p>

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
27.11	Petroleum gases and other gaseous hydrocarbons.	(a) Supplementary criteria are necessary. (EC)	<p>Refining operations and/or one or more specific process(es) such as vacuum distillation, cracking, reforming, etc., can be considered substantial transformations.</p> <p>Mixing processes can be considered as substantial transformation if they fulfil certain conditions, relating to the specific qualities of the resulting products and the equipment of plants. (EC)</p> <p>Decision: Basket 2. For further study on (a) and (b) with additional information and justification to be provided by the proponents (EC and COL).</p> <p>US remark for heading 27.01 applies also to this heading/subheading</p>
ex 27.11	<u>Goods separated into individual gases</u> (US)	(b) Change to this heading from any other heading, except headings 27.10 to 27.15. (COL)	Decision: Basket 2. See remark for (a).
		Goods that have undergone a deliberate process of separation into individual gases of heading 27.11 and residual components resulting from such separation are deemed to be goods of the country where the separation occurred. (US)	<p>Substantial transformation resulting from separation. (US)</p> <p>Decision: Basket 2. For further study with additional information and justification to be provided by the proponent (US).</p>
	- Liquefied :		

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
2711.11	-- Natural gas	(a) Change to this subheading from any other subheading, except subheading 2711.21. (JPN)	Change to this subheading from subheading 2711.21 cannot be considered as substantial transformation because it results from a simple operation. (JPN) Decision: Basket 2. For further study on (a) and (b) with additional information and justification to be provided by the proponents (JPN and CAN).
		(b) A change to subheading 2711.11 through 2711.19 from any other subheading, including another subheading within that group, except from subheading 2711.21 or 2711.29. (CAN)	Decision: Basket 2. See remark for (a).
<u>2711.11-</u> <u>2711.19</u>	Please refer to the HS for description of goods	Supplementary criteria are necessary (US)	Change from liquid to gaseous state or vice versa is not deemed to be substantial transformation (US) Decision: Basket 2. For further study with additional information and justification to be provided by the proponent (US)
<u>2711.12 -</u> <u>2711.19</u>	Please refer to the HS for description of goods. (Sec)	(a) Change to these subheadings (2711.12 - 2711.19) from any other subheading, except subheading 2711.29. (JPN)	Change to this subheading from subheading 2711.29 cannot be considered as substantial transformation because it results from a simple operation. (JPN) Decision: Basket 2. For further study on (a) and (b) with additional information and justification to be provided by the proponents (JPN and CAN).

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(b) A change to subheading 2711.11 through 2711.19 from any other subheading, including another subheading within that group, except from subheading 2711.21 or 2711.29. (CAN)	Decision: Basket 2. See remark for (a).
	- In gaseous state :		
2711.21	-- Natural gas	(a) Wholly obtained goods; or Change to this subheading from any other subheading, except subheading 2711.11. (JPN)	Change to this subheading from subheading 2711.11 cannot be considered as substantial transformation, because it results from a simple operation. (JPN) Decision: Basket 2. For further study on (a) and (b) with additional information and justification to be provided by the proponents (JPN and CAN).
		(b) A change to subheading 2711.21 through 2711.29 from any other subheading, including another subheading within that group, except from subheading 2711.11 through 2711.19. (CAN)	Decision: Basket 2. See remark for (a).
2711.29	-- Other	(a) Change to this subheading from any other subheading, except subheadings 2711.12 - 2711.21. (JPN)	Change to this subheading from subheading 2711.12 to 2711.21 cannot be considered as substantial transformation, because it results from a simple operation. (JPN) Decision: Basket 2. For further study on (a) and (b) with additional information and justification to be provided by the proponents (JPN and CAN).

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(b) A change to subheading 2711.21 through 2711.29 from any other subheading, including another subheading within that group, except from subheading 2711.11 through 2711.19. (CAN)	Decision: Basket 2. See remark for (a).
<u>2711.21-2711.29</u>	Please refer to the HS for description of goods	Supplementary criteria are necessary	Change from liquid to gaseous state or vice versa is not deemed to be a substantial transformation (US) Decision: Basket 2. For further study with additional information and justification to be provided by the proponent (US)
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	(a) Chapter rule applies. (CAN)	Decision: Basket 2. US remark for heading 27.01 applies also to this heading/subheading

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(b) Supplementary criteria are necessary (EC)	<p>Refining operations and/or one or more specific process(es) such as vacuum distillation, cracking, reforming, etc., can be considered substantial transformations.</p> <p>Mixing processes can be considered as substantial transformation if they fulfil certain conditions, relating to the specific qualities of the resulting products and the equipment of plants. (EC)</p> <p>Decision: Basket 2. For further study on (b) and (c) with additional information and justification to be provided by the proponents (EC and COL).</p>
		(c) Change to this heading from any other heading, except headings 27.10 to 27.15. (COL)	Decision: Basket 2. See remark for (b).
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	(a) Chapter rule applies. (CAN)	<p>Decision: Basket 2.</p> <p>US remark for heading 27.01 applies also to this heading/subheading</p>

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(b) Supplementary criteria are necessary. (EC)	<p>Refining operations and/or one or more specific process(es) such as vacuum distillation, cracking, reforming, etc., can be considered substantial transformations.</p> <p>Mixing processes can be considered as substantial transformation if they fulfil certain conditions, relating to the specific qualities of the resulting products and the equipment of plants. (EC)</p> <p>Decision: Basket 2. For further study on (b) and (c) with additional information and justification to be provided by the proponents (EC and COL).</p> <p>Decision: Basket 2. See remark for (b).</p>
	- Petroleum coke :	(c) Change to this heading from any other heading, except headings 27.10 to 27.15. (COL)	
2713.12	-- Calcined	A change to subheading 2713.12 from subheading 2713.11. (US)	<p>Substantial transformation resulting from calcining. (US)</p> <p>Decision: Basket 2. For further study with additional information and justification to be provided by the proponent (US).</p>
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	(a) Wholly obtained goods; or Change to this heading from any other heading. (JPN)	<p>Decision: Basket 2. For further study on (a), (c) and (d) with additional information and justification to be provided by the proponents (JPN, EC and COL).</p> <p>US remark for heading 27.01 applies also to this heading/subheading</p>

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(b) Chapter rule applies. (CAN)	Decision: Basket 2.
		(c) Supplementary criteria are necessary. (EC)	<p>Refining operations and/or one or more specific process(es) such as vacuum distillation, cracking, reforming, etc., can be considered substantial transformations.</p> <p>Mixing processes can be considered as substantial transformation if they fulfil certain conditions, relating to the specific qualities of the resulting products and the equipment of plants. (EC)</p> <p>Decision: Basket 2. See remark for (a).</p>
		(d) Change to this subheading from any other heading, except headings 27.10 to 27.15 (COL)	Decision: Basket 2. See remark for (a).
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	(a) Change to this heading from any other heading, except subheading 2713.20, 2714.10 or 2714.90. (JPN)	<p>The production of mixtures of this heading from bituminous materials of subheadings 2713.20, 2714.10 or 2714.90 cannot be considered as substantial transformation because it results from a simple mixing. (JPN)</p> <p>Decision: Basket 2. For further study on (a) to (c) with additional information and justification to be provided by the proponents (JPN, CAN and EC).</p> <p>US remark for heading 27.01 applies also to this heading/subheading</p>

A	B	C	D
HS Code number	Description of goods	The substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(b) A change to heading 27.15 from any other heading, except from subheading 2713.20 or heading 27.14. (CAN)	Decision: Basket 2. See remark for (a).
		(c) Supplementary criteria are necessary. (EC)	<p>Refining operations and/or one or more specific process(es) such as vacuum distillation, cracking, reforming, etc., can be considered substantial transformations.</p> <p>Mixing processes can be considered as substantial transformation if they fulfil certain conditions, relating to the specific qualities of the resulting products and the equipment of plants. (EC)</p> <p>Decision: Basket 2. See remark for (a).</p>
ex 27.15	<u>Goods of heading 27.15</u> (US)	Blending of materials of subheading 2713.20 or heading 27.14. (US)	<p>Blending not to be considered substantial transformation. (US)</p> <p>Decision: Basket 2. For further study with additional information and justification to be provided by the proponent (US).</p>
27.16	Electrical energy. (optional heading)	Chapter rule applies. (CAN) (COL)	<p>Decision: Basket 2. For further study with additional information and justification to be provided by the proponents (CAN and COL).</p> <p>The EC and ARG Delegates reserved their position.</p> <p>US remark for heading 27.01 applies also to this heading/subheading</p>

SECTION VI OF THE HARMONIZED SYSTEM
(Chapters 28-38)

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes:

Chapter 28

Chapter Notes:

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	(a)CTH or CTSH, as applicable or change which results from a chemical reaction or other supplementary criteria**	A chemical reaction is a process in which chemical bonds in molecules are broken and new chemical bonds are formed between the fragments of molecules or added elements so that one or more of the original bonds no longer link the same chemical elements or functional groups.
		(b)Goods of this Chapter that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs : (a) CTSH (or CTH where there is no subheading) or (b)The goods have been obtained as a result of a chemical reaction; or	<i>The Technical Committee has agreed that the origin criteria are satisfied by either a change in tariff classification or a chemical reaction.</i> <i>The chemical reaction criterion is understood to apply for all headings, subheadings or split headings unless otherwise specified.</i>

*EC and KOR reserve their position concerning Chapter 28.

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		<p>(c) The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods. The method of calculating foreign content is as follows : $FC = \frac{CIF \text{ Value}}{Ex\text{-factory price}} \times 100\%$ (75%) where FC : foreign content NORM : Non-originating raw material Ex-Factory price = total materials cost + direct labour costs + overheads costs + profits Chemical reaction is defined as a process in which chemical bonds in molecules are broken and new chemical bonds are formed between the fragmented molecules and/or added elements so that one or more of the original bonds no longer link the same chemical elements or functional groups (SG)</p>	<p><i>The physical transformations enumerated below are to be further examined on a case-by-case basis. It is understood that they are not origin-conferring unless otherwise specified.</i></p> <p><i>No overall approach has been decided on the proposed Mixing rule. It is understood that the Technical Committee will identify the headings and subheadings to which it would apply.</i></p> <p><i>Proposal (b) by Singapore applies to all headings of this Chapter. It is consistent with the approach agreed by the Technical Committee to the extent that change in tariff classification and chemical reaction are origin-conferring, but otherwise uses different supplementary criteria. (Sec)</i></p> <p><u>Mixtures and preparations</u> : the deliberate and proportionally controlled mixing or blending of goods, other than the mere addition of diluents, which results in the production of a good having physical and/or chemical characteristics different from the individual constituents is considered to be origin conferring. (US)</p> <p>Transformation processes to obtain a quality, different from the characteristics of the imported products, required for special uses or further processing within the same subheading or heading. Physical transformations such as purification (distillation, sublimation, crystallization, melting in zones), doping, manufacturing of standard solutions. (CH)</p>
	I.- CHEMICAL ELEMENTS		
28.01	Fluorine, chlorine, bromine and iodine.	<i>Proposals as specified for subheadings</i>	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
2801.10	- Chlorine	(a) CTSH (JPN) (CAN) (CH) (MEX)	Basket 2 Purification, e.g., by sublimation of iodine, to be studied.
		(b) CTH (US) (PHI)	
2801.20	- Iodine	(a) CTSH (JPN) (CAN) (CH) (MEX)	Basket 2 Purification, e.g., by sublimation of iodine, to be studied.
		(b) CTH (US) (PHI)	
2801.30	-Fluorine; bromine	(a) CTSH (JPN) (CAN) (CH) (MEX)	Basket 2 Purification, e.g., by sublimation of iodine, to be studied.
		(b) CTH (US) (PHI)	
28.02	Sulphur, sublimed or precipitated; colloidal sulphur.	CTH	Basket 2 Purification, e.g., by sublimation, to be studied.
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	CTH	Basket 2 Chemical Reaction
28.04	Hydrogen, rare gases and other non-metals.	<i>Proposals as specified for subheadings</i>	
2804.10	-Hydrogen	CTSH	Basket 2 Purification of these gases identified for further study. "Doping" of silicon of 2804.61 noted as a process for further examination. The production of highly purified rare gases suitable for specialized applications as a result of a suitable separation process is considered to result in a substantial transformation (US).
	-Rare gases :		
2804.21	--Argon	CTSH	
2804.29	--Other	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
2804.30	-Nitrogen	CTSH	
2804.40	-Oxygen	CTSH	
2804.50	-Boron; tellurium	CTSH	
	-Silicon :		
2804.61	--Containing by weight not less than 99.99 % of silicon	CTSH	
2804.69	--Other	(a) CTSH, except from subheading 2804.61 (JPN) (MEX) (CAN)	Basket 2 Further study on purification and isolation of elements for 2805.30
		(b) CTSH (CH) (US)	
2804.70	-Phosphorus	CTSH	
2804.80	-Arsenic	CTSH	
2804.90	-Selenium	CTSH	
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	<i>Proposals as specified for subheadings</i>	
	-Alkali metals :		
2805.11	--Sodium	CTSH	
2805.19	--Other	CTSH	
	-Alkaline-earth metals :		
2805.21	--Calcium	CTSH	
2805.22	--Strontium and barium	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
2805.30	--Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	CTSH	See Chapter rule regarding mixtures and preparations (US)
ex 2805.30	<u>Rare earth metals, intermixed or interalloyed (US)</u>	CTH or CTSHS and supplementary criteria (US)	
ex 2805.30	<u>Other rare earth metals (US)</u>	CTH (US)	
2805.40	-Mercury	CTSH	
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	<i>Proposals as specified for subheadings</i>	Basket 2 Issue : purification and preparation of standard solutions e.g., HCL for titration.
2806.10	-Hydrogen chloride (hydrochloric acid)	CTSH	
2806.20	- Chlorosulphuric acid	CTSH	
28.07	Sulphuric acid; oleum.	CTHS	Basket 2
ex 28.07	<u>Sulphuric acid (US)</u>	CTHS (US)	Basket 2
ex 28.07	<u>Oleum (US)</u>	CTHS (US)	Basket 2
28.08	Nitric acid; sulphonitric acids.	(a) CTH, except from heading 28.07	Basket 2 Change to this heading from heading 28.07 cannot be considered as substantial transformation because it results from a simple mixing. (JPN)
		(b) CTH	
		(c) CTH and Mixture rule	
ex 28.08	<u>Nitric acid (US)</u>	CTHS (US)	Basket 2
ex 28.08	<u>Sulphonitric acids (US)</u>	CTHS (US)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
28.09	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.	<i>Proposals as specified for subheadings</i>	Basket 2
2809.10	-Diphosphorus pentaoxideCTSH	CTSH	
ex 2809.20	Phosphoric acid (US)	CTSHS (US)	Basket 2
ex 2809.20	Polyphosphoric acids (US)	CTSHS (US)	Basket 2
28.10	Oxides of boron; boric acids.	CTH	Basket 2
ex 28.10_	<u>Oxides of boron</u> (US)	CTHS (US)	Basket 2
ex 28.10	<u>Boric acids</u> (US)	CTHS (US)	Basket 2
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Other inorganic acids :		
2811.11	--Hydrogen fluoride (hydrofluoric acid)	CTSH	
2811.19	-Other	CTSH	
	- Other inorganic oxygen compounds of non-metals:		
2811.21	--Carbon dioxide	CTSH	
2811.22	--Silicon dioxide	CTSH	
2811.23	--Sulphur dioxide	CTSH	
2811.29	--Other	CTSH	
	III. - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
28.12	Halides and halide oxides of non-metals.	<i>Proposals as specified for subheadings</i>	Basket 2
2812.10	-Chlorides and chloride oxides	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
2812.90	-Other	CTSH	
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.	Proposals as specified for subheadings	Basket 2 See Chapter rule regarding mixtures and preparations (US)
2813.10	-Carbon disulphide	CTSH	
2813.90	-Other	CTSH	
IV. - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14	Ammonia, anhydrous or in aqueous solution.	(a) CTH	Basket 2 Issues : change of phase or state; aqueous solutions; possible exception to chemical reaction rule.
		(b) CTSH (CH)	
2814.10	-Anhydrous ammonia	Proposals as specified for the heading	Decisions as specified for the heading
2814.20	-Ammonia in aqueous solution	Proposals as specified for subheadings	Decisions as specified for subheadings
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.		
	-Sodium hydroxide (caustic soda) :		
2815.11	--Solid	(a) CTSH (JPN)	Basket 2. For consideration of exclusions from CTSH; standard solutions; mixtures rule; nature of molecular bonds being broken.
		(b) CTSH except from 2815.12 (US) (MEX) (CAN) (IND)	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
2815.12	-In aqueous solution (soda lye or liquid soda)	CTSH, except from subheading 2815.11 (US) (IND) (MEX) (CAN) (JPN)	Basket 2. Change to this subheading from subheading 2815.11 cannot be considered as substantial transformation because it results from simple process. (JPN)
2815.20	-Potassium hydroxide (caustic potash)	CTSH	
2815.30	-Peroxides of sodium or potassium	CTSH	
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	<i>Proposals as specified for subheadings</i>	Basket 2
2816.10	-Hydroxide and peroxide of magnesium	CTSH	
2816.20	-Oxide, hydroxide and peroxide of strontium	CTSH	
2816.30	-Oxide, hydroxide and peroxide of barium	CTSH	
28.17	Zinc oxide; zinc peroxide.	CTH	Basket 2
ex 28.17	<u>Zinc oxide</u> (US)	CTHS (US)	Basket 2
ex 28.17	<u>Zinc peroxide</u> (US)	CTHS (US)	Basket 2
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	<i>Proposals as specified for subheadings</i>	Basket 2 Issue : preparation of particles of uniform size as origin conferring.
2818.10	-Artificial corundum, whether or not chemically defined	CTSH	
2818.20	-Aluminium oxide, other than artificial corundum	CTSH	
2818.30	-Aluminium hydroxide	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
28.19	Chromium oxides and hydroxides.	<i>Proposals as specified for subheadings</i>	Basket 2
2819.10	-Chromium trioxide	CTSH	
2819.90	-Other	CTSH	
28.20	Manganese oxides.	<i>Proposals as specified for subheadings</i>	Basket 2
2820.10	-Manganese dioxide	CTSH	
2820.90	-Other	CTSH	
28.21	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃.	<i>Proposals as specified for subheadings</i>	Basket 2 Issue : application of Mixtures rule.
2821.10	-Iron oxides and hydroxides	CTSH	
2821.20	-Earth colours	CTSH	
28.22	Cobalt oxides and hydroxides; commercial cobalt oxides.	CTH	Basket 2
28.23	Titanium oxides.	CTH	Basket 2
28.24	Lead oxides; red lead and orange lead.	<i>Proposals as specified for subheadings</i>	Basket 2
2824.10	-Lead monoxide (litharge, massicot)	CTSH	
2824.20	-Red lead and orange lead	CTSH	
2824.90	-Other	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	<i>Proposals as specified for subheadings</i>	Basket 2
2825.10	-Hydrazine and hydroxylamine and their inorganic salts	CTSH	
2825.20	-Lithium oxide and hydroxide	CTSH	
2825.30	-Vanadium oxides and hydroxides	CTSH	
2825.40	-Nickel oxides and hydroxides	CTSH	
2825.50	-Copper oxides and hydroxides	CTSH	
2825.60	-Germanium oxides and zirconium dioxide	CTSH	
2825.70	-Molybdenum oxides and hydroxides	CTSH	
2825.80	-Antimony oxides	CTSH	
2825.90	-Other	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
	V. - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Fluorides :		
2826.11	--Of ammonium or of sodium	CTSH	
2826.12	--Of aluminium	CTSH	
2826.19	--Other	CTSH	
2826.20	-Fluorosilicates of sodium or of potassium	CTSH	
2826.30	-Sodium hexafluoroaluminate (synthetic cryolite)	CTSH	
2826.90	-Other	CTSH	
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	<i>Proposals as specified for subheadings</i>	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
2827.10	-Ammonium chloride	CTSH	
2827.20	-Calcium chloride	CTSH	
	-Other chlorides :		
2827.31	--Of magnesium	CTSH	
2827.32	--Of aluminium	CTSH	
2827.33	--Of iron	CTSH	
2827.34	--Of cobalt	CTSH	
2827.35	--Of nickel	CTSH	
2827.38	--Of zinc	CTSH	
2827.39	--Of barium	CTSH	
	--Other	CTSH	
	-Chloride oxides and chloride hydroxides	CTSH	
2827.41	--Of copper		
2827.49	--Other	CTSH	
	-Bromides and bromide oxides :		
2827.51	--Bromides of sodium or of potassium	CTSH	
2827.59	--Other	CTSH	
2827.60	-Iodides and iodide oxides	CTSH	
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	<i>Proposals as specified for subheadings</i>	Basket 2
2828.10	-Commercial calcium hypochlorite and other calcium hypochlorites	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
2828.90	-Other	CTSH	
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Chlorates :		
2829.11	--Of sodium	CTSH	
2829.19	--Other	CTSH	
2829.90	-Other	CTSH	
28.30	Sulphides; polysulphides.	<i>Proposals as specified for subheadings</i>	Basket 2
2830.10	-Sodium sulphides	CTSH	
2830.20	-Zinc sulphide	CTSH	
2830.30	-Cadmium sulphide	CTSH	
2830.90	-Other	CTSH	
28.31	Dithionites and sulphonylates.	<i>Proposals as specified for subheadings</i>	Basket 2
2831.10	-Of sodium	CTSH	
2831.90	-Other	CTSH	
28.32	Sulphites; thiosulphates.	<i>Proposals as specified for subheadings</i>	Basket 2 Issues : standard formulations of solutions for titration; dilution; purification.
2832.10	-Sodium sulphites	CTSH	
2832.20	-Other sulphites	CTSH	
2832.30	-Thiosulphates	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
28.33	Sulphates; alums; peroxosulphates (persulphates).	<i>Proposals as specified for subheadings</i>	Basket 2
	-Sodium sulphates :		
2833.11	--Disodium sulphate	CTSH	
2833.19	--Other	CTSH	
	-Other sulphates :		
2833.21	--Of magnesium	CTSH	
2833.22	--Of aluminium	CTSH	
2833.23	--Of chromium	CTSH	
2833.24	--Of nickel	CTSH	
2833.25	--Of copper	CTSH	
2833.26	--Of zinc	CTSH	
2833.27	--Of barium	CTSH	
2833.29	--Other	CTSH	
2833.30	-Alums	CTSH	
2833.40	-Peroxosulphates (persulphates)	CTSH	
28.34	Nitrites; nitrates.	<i>Proposals as specified for subheadings</i>	Basket 2
2834.10	-Nitrites	CTSH	
	-Nitrates :		
2834.21	--Of potassium	CTSH	
2834.22	--Of bismuth	CTSH	
2834.29	--Other	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.	<i>Proposals as specified for subheadings</i>	Basket 2
2835.10	-Phosphinates (hypophosphites) and phosphonates (phosphites)	CTSH	
	-Phosphates		
2835.22	--Of mono- or disodium	CTSH	
2835.23	--Of trisodium	CTSH	
2835.24	--Of potassium	CTSH	
2835.25	--Calcium hydrogenorthophosphate ("dicalcium phosphate")	CTSH	
2835.26	--Other phosphates of calcium	CTSH	
2835.29	--Other	CTSH	
	-Polyphosphates :		
2835.31	--Sodium triphosphate (sodium tripolyphosphate)	CTSH	Basket 2.
2835.39	--Other	CTSH	
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	<i>Proposals as specified for subheadings</i>	
2836.10	-Commercial ammonium carbonate and other ammonium carbonates	CTSH	
2836.20	-Disodium carbonate	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
2836.30	-Sodium hydrogencarbonate (sodium bicarbonate)	CTSH	
2836.40	-Potassium carbonates	CTSH	
2836.50	-Calcium carbonate	CTSH	
2836.60	-Barium carbonate	CTSH	
2836.70	-Lead carbonate	CTSH	
	-Other :		
2836.91	--Lithium carbonates	CTSH	
2836.92	--Strontium carbonate	CTSH	
2836.99	--Other	CTSH	
28.37	Cyanides, cyanide oxides and complex cyanides.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Cyanides and cyanide oxides :		
2837.11	--Of sodium	CTSH	
2837.19	--Other	CTSH	
2837.20	-Complex cyanides	CTSH	
28.38	Fulminates, cyanates and thiocyanates.	CTH	
ex 28.38	<u>Fulminates</u> (US)	CTHS (US)	
ex 28.38	<u>Cyanates</u> (US)	CTHS (US)	
ex 28.38	<u>Thiocyanates</u> (US)	CTHS (US)	
28.39	Silicates; commercial alkali metal silicates.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Of sodium :		

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
2839.11	--Sodium metasilicates	CTSH	
2839.19	--Other	CTSH	
2839.20	-Of potassium	CTSH	
2839.90	-Other	CTSH	
28.40	Borates; peroxoborates (perborates).	<i>Proposals as specified for subheadings</i>	Basket 2 Issues : hydration, formulation of standard solutions. Change from anhydrides to hydrates cannot be considered as substantial transformation because it results from a simple process. (JPN)
	-Disodium tetraborate (refined borax)		
2840.11	--Anhydrous	CTSH	
2840.19	--Other	CTSH, except from subheading 2840.11 (JPN)	
2840.20	-Other borates	CTSH	
2840.30	-Peroxyborates (perborates)	CTSH	
28.41	Salts of oxometallic or peroxometallic acids.	<i>Proposals as specified for subheadings</i>	Basket 2
2841.10	-Aluminates	CTSH	
2841.20	-Chromates of zinc or of lead	CTSH	
2841.30	-Sodium dichromate	CTSH	
2841.40	-Potassium dichromate	CTSH	
2841.50	-Other chromates and dichromates; peroxochromates	CTSH	
	-Manganites, manganates and permanganates :		
2841.61	--Potassium permanganate	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
2841.69	--Other	CTSH	
2841.70	-Molybdates	CTSH	
2841.80	-Tungstates (wolframates)	CTSH	
2841.90	- Other	CTSH	
28.42	Other salts of inorganic acids or peroxoacids, excluding azides.	<i>Proposals as specified for subheadings</i>	Basket 2
2842.10	-Double or complex silicates	CTSH	
2842.90	-Other	CTSH	
	VI.- MISCELLANEOUS		
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	<i>Proposals as specified for subheadings</i>	Basket 2 Issues : application of chemical reaction rule. Change of precious metals into a colloidal condition cannot be considered as substantial transformation because it results from a simple process. (JPN)
2843.10	-Colloidal precious metals	CTSH [except from headings 71.06, 71.08, 71.10 or 71.12 (JPN)]	
	-Silver compounds :		
2843.21	--Silver nitrate	CTSH	
2843.29	--Other	CTSH	
2843.30	-Gold compounds	CTSH	
2843.90	-Other compounds; amalgams	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	<i>Proposals as specified for subheadings</i>	Basket 2
2844.10	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	CTSH	
2844.20	-Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	CTSH	
2844.30	-Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	CTSH	
2844.40	-Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
2844.50	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	CTSH	
28.45	Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	<i>Proposals as specified for subheadings</i>	Basket 2
2845.10	-Heavy water (deuterium oxide)	CTSH	
2845.90	-Other	CTSH	
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	(a) CTH	Basket 2 Change from 2846.10 to 2846.90 by mixing with other metal compounds cannot be considered as substantial transformation because it results from a simple process. (JPN) See chapter rule for mixtures and preparations (US)
2846.10	-Cerium compounds	(b) CTSH	
2846.90	-Other	(c) CTSH or Mixtures rule	
28.47	Hydrogen peroxide, whether or not solidified with urea.	<i>Proposals as specified for the heading</i>	<i>Decisions as specified for the heading</i>
28.48	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	CTH	Basket 2
28.49	Carbides, whether or not chemically defined.	CTH	Basket 2
2849.10	-Of calcium	<i>Proposals as specified for subheadings</i>	Basket 2
2849.20	-Of silicon	CTSH	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
2849.90	-Other	CTSH	
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.	CTH	Basket 2
28.51	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	CTH	Basket 2

Chapter 29

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
Chapter 29	Organic chemicals	(a) CTH or CTSH, as applicable or change which results from a chemical reaction or other supplementary criteria**	A chemical reaction is a process in which chemical bonds in molecules are broken and new chemical bonds are formed between the fragments of molecules or added elements so that one or more of the original bonds no longer link the same chemical elements or functional groups.
		(b) Goods of this Chapter that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs : (a) CTSH (or CTH where there is no subheading) or (b) The goods have been obtained as a result of a chemical reaction; or (c) The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods. The method of calculating foreign content is as follows : $FC = \frac{\text{CIF Value of NORM} \times 100\%}{\text{Ex-factory price}}$	<i>The Technical Committee has agreed that the origin criteria are satisfied by either a change in tariff classification or a chemical reaction.</i> <i>The chemical reaction criterion is understood to apply for all headings, subheadings or split headings unless otherwise specified.</i> <i>The physical transformations enumerated below are to be further examined on a case-by-case basis. It is understood that they are not origin-conferring unless otherwise specified.</i> <i>No overall approach has been decided on the proposed Mixing rule. It is understood that the Technical Committee will identify the headings and subheadings to which it would apply.</i>

** EC and KOR reserve their position concerning Chapter 29.

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
		<p>where FC : foreign content NORM : Non-originating raw material Ex-Factory price = total materials cost + direct labour costs + overheads costs + profits</p> <p>Chemical reaction is defined as a process in which chemical bonds in molecules are broken and new chemical bonds are formed between the fragmented molecules and/or added elements so that one or more of the original bonds no longer link the same chemical elements or functional groups (SG)</p>	<p><i>Proposal (b) by Singapore applies to all headings of this Chapter. It is consistent with the approach agreed by the Technical Committee to the extent that change in tariff classification and chemical reaction are origin-conferring, but otherwise uses different supplementary criteria. (Sec)</i></p> <p><u>Mixtures and preparations</u> : the deliberate and proportionally controlled mixing or blending of goods, other than the mere addition of diluents, which results in the production of a good having physical and/or chemical characteristics different from the individual constituents is considered to be origin conferring. (US)</p> <p>Transformation processes to obtain a quality, different from the characteristics of the imported products, required for special uses or further processing within the same subheading or heading. Physical transformations such as purification (distillation, sublimation, crystallization, melting in zones), doping, manufacturing of standard solutions. (CH)</p>
	I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED ORNITROSATED DERIVATIVES		
29.01	Acyclic hydrocarbons.	<i>Proposals as specified for subheadings</i>	Basket 2
2901.10	-Saturated	CTSH	
	-Unsaturated :		
2901.21	--Ethylene	CTSH	
2901.22	--Propene (propylene)	CTSH	
2901.23	--Butene (butylene) and isomers thereof	CTSH	
2901.24	--Buta-1,3-diene and isoprene	CTSH	
2901.29	--Other	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
29.02	Cyclic hydrocarbons.	<i>Proposals as specified for subheadings</i>	Basket 2
	- Cyclanes, cyclenes and cycloterpenes		
2902.11	-- Cyclohexane	CTSH	
2902.19	-- Other	CTSH	
2902.20	- Benzene	CTSH	
2902.30	-Toluene	CTSH	
	-Xylenes :		
2902.41	-- o-Xylene	CTSH	
2902.42	--m-Xylene	CTSH	
2902.43	--p-Xylene	CTSH	
2902.44	--Mixed xylene isomers	CTSH	
2902.50	-Styrene	CTSH	
2902.60	-Ethylbenzene	CTSH	
2902.70	-Cumene	CTSH	
2902.90	-Other	CTSH	
29.03	Halogenated derivatives of hydrocarbons.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903.11	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	CTSH	
2903.12	--Dichloromethane (methylene chloride)	CTSH	
2903.13	--Chloroforme (trichloromethane)	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2903.14	--Carbon tetrachloride	CTSH	
2903.15	--1,2-Dichloroethane (ethylene dichloride)	CTSH	
2903.16	--1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	CTSH	
2903.19	--Other	CTSH	
	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21	--Vinyl chloride (chloroethylene)	CTSH	
2903.22	--Trichloroethylene	CTSH	
2903.23	--Tetrachloroethylene (perchloroethylene)	CTSH	
2903.29	--Other	CTSH	
2903.30	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	CTSH	
	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :		
2903.41	--Trichlorofluoromethane	CTSH	
2903.42	--Dichlorodifluoromethane	CTSH	
2903.43	--Trichlorotrifluoroethanes	CTSH	
2903.44	--Dichlorotetrafluoroethanes and chloropentafluoroethane	CTSH	
2903.45	--Other derivatives perhalogenated only with fluorine and chlorine	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2903.46	--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	CTSH	
2903.47	--Other perhalogenated derivatives	CTSH	
2903.49	--Other	CTSH	
	-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :		
2903.51	--1,2,3,4,5,6-Hexachlorocyclohexane	CTSH	
2903.59	--Other	CTSH	
	-Halogenated derivatives of aromatic hydrocarbons :		
2903.61	--Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	CTSH	
2903.62	--Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl)ethane)	CTSH	
2903.69	--Other	CTSH	
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	<i>Proposals as specified for subheadings</i>	Basket 2
2904.10	-Derivatives containing only sulpho groups, their salts and ethyl esters	CTSH	
2904.20	-Derivatives containing only nitro or only nitroso groups	CTSH	
2904.90	-Other	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
	II. - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>Proposals as specified for subheadings</i>	Basket 2
	Saturated monohydric alcohols :		
2905.11	--Methanol (methyl alcohol)	CTSH	
2905.12	--Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	CTSH	
2905.13	--Butan-1-ol (n-butyl alcohol)	CTSH	
2905.14	--Other butanols	CTSH	
2905.15	--Pentanol (amyl alcohol) and isomers thereof	CTSH	
2905.16	--Octanol (octyl alcohol) and isomers thereof	CTSH	
2905.17	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	CTSH	
2905.19	--Other	CTSH	
	-Unsaturated monohydric alcohols :		
2905.22	--Acyclic terpene alcohols	CTSH	
2905.29	--Other	CTSH	
	-Diols :		
2905.31	--Ethylene glycol (ethanediol)	CTSH	
2905.32	--Propylene glycol (propane-1,2-diol)	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2905.39	--Other	CTSH	
	-Other polyhydric alcohols :		
2905.41	--2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	CTSH	
2905.42	--Pentaerythritol	CTSH	
2905.43	--Mannitol	CTSH	
2905.44	--D-glucitol (sorbitol)	CTSH	
2905.45	--Glycerol	CTSH	
2905.49	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	CTSH	
2905.50	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	CTSH	
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Cyclanic, cyclenic or cycloterpenic :		
2906.11	--Menthol	CTSH	
2906.12	--Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	CTSH	
2906.13	--Sterols and inositols	CTSH	
2906.14	--Terpineols	CTSH	
2906.19	--Other	CTSH	
	-Aromatic :		

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2906.21	--Benzyl alcohol		
2906.29	--Other		
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.07	Phenols; phenol-alcohols.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Monophenols :		
2907.11	--Phenol (hydroxybenzene) and its salts	CTSH	
2907.12	--Cresols and their salts	CTSH	
2907.13	--Octylphenol, nonylphenol and their isomers; salts thereof	CTSH	
2907.14	--Xylenols and their salts	CTSH	
2907.15	--Naphthols and their salts	CTSH	
2907.19	--Other	CTSH	
	-Polyphenols :		
2907.21	--Resorcinol and its salts	CTSH	
2907.22	--Hydroquinone (quinol) and its salts	CTSH	
2907.23	--4,4' -Isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts	CTSH	
2907.29	--Other	CTSH	
2907.30	-Phenol-alcohols	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	<i>Proposals as specified for subheadings</i>	Basket 2
2908.10	-Derivatives containing only halogen substituents and their salts	CTSH	
2908.20	-Derivatives containing only sulpho groups, their salts and esters	CTSH	
2908.90	-Other	CTSH	
	IV. - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol- phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :		
2909.11	--Diethyl ether	CTSH	
2909.19	--Other	CTSH	
2909.20	-Cyclanic, cyclic or cycloaliphatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2909.30	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH	
	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :		
2909.41	--2,2'-Oxydiethanol (diethylene glycol, digol)	CTSH	
2909.42	--Monomethyl ethers of ethylene glycol or of diethylene glycol	CTSH	
2909.43	--Monobutyl ethers of ethylene glycol or of diethylene glycol	CTSH	
2909.44	--Other monoalkylethers of ethylene glycol or of diethylene glycol	CTSH	
2909.49	--Other	CTSH	
2909.50	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH	
2909.60	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>Proposals as specified for subheadings</i>	Basket 2
2910.10	-Oxirane (ethylene oxide)	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2910.20	-Methyloxirane (propylene oxide)	CTSH	
2910.30	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	CTSH	
2910.90	-Other	CTSH	
29.11	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTH	Basket 2
	V. - ALDEHYDE-FUNCTION COMPOUNDS		
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Acyclic aldehydes without other oxygen function :		
2912.11	--Methanal (formaldehyde)	CTSH	
2912.12	--Ethanal (acetaldehyde)	CTSH	
2912.13	--Butanal (butyraldehyde, normal isomer)	CTSH	
2912.19	--Other	CTSH	
	-Cyclic aldehydes without other oxygen function :		
2912.21	--Benzaldehyde	CTSH	
2912.29	--Other	CTSH	
2912.30	-Aldehyde-alcohols	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
	-Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :		
2912.41	--Vanillin (4-hydroxy-3-methoxybenzaldehyde)	CTSH	
2912.42	--Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	CTSH	
2912.49	--Other	CTSH	
2912.50	-Cyclic polymers of aldehydes	CTSH	
2912.60	-Paraformaldehyde	CTSH	
29.13	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	CTH	Basket 2
	VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Acyclic ketones without other oxygen function :		
2914.11	--Acetone	CTSH	
2914.12	--Butanone (methyl ethyl ketone)	CTSH	
2914.13	--4-Methylpentan-2-one (methyl isobutyl ketone)	CTSH	
2914.19	--Other	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
	-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :		
2914.21	--Camphor	CTSH	
2914.22	--Cyclohexanone and methylcyclohexanones	CTSH	
2914.23	--Ionones and methylionones	CTSH	
2914.29	--Other	CTSH	
	-Aromatic ketones without other oxygen function :		
2914.31	--Phenylacetone (phenylpropan-2-one)	CTSH	
2914.39	--Other	CTSH	
2914.40	-Ketone-alcohols and ketone-aldehydes	CTSH	
2914.50	-Ketone-phenols and ketones with other oxygen function	CTSH	
	-Quinones :		
2914.61	--Anthraquinone	CTSH	
2914.69	--Other	CTSH	
2914.70	-Halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
	VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Formic acid, its salts and esters :		
2915.11	--Formic acid	CTSH	
2915.12	--Salts of formic acid	CTSH	
2915.13	--Esters of formic acid	CTSH	
	-Acetic acid and its salts; acetic anhydride:		
2915.21	--Acetic acid	CTSH	
2915.22	--Sodium acetate	CTSH	
2915.23	--Cobalt acetates	CTSH	
2915.24	--Acetic anhydride	CTSH	
2915.29	--Other	CTSH	
	-Esters of acetic acid :		
2915.31	--Ethyl acetate	CTSH	
2915.32	--Vinyl acetate	CTSH	
2915.33	--n-Butyl acetate	CTSH	
2915.34	-- Isobutyl acetate	CTSH	
2915.35	--2-Ethoxyethyl acetate	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2915.39	--Other	CTSH	
2915.40	-Mono-, di- or trichloroacetic acids, their salts and esters	CTSH	
2915.50	-Propionic acid, its salts and esters	CTSH	
2915.60	-Butyric acids, valeric acids, their salts and esters	CTSH	
2915.70	-Palmitic acid, stearic acid, their salts and esters	CTSH	
2915.90	-Other	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
2916.11	--Acrylic acid and its salts	CTSH	
2916.12	--Esters of acrylic acid	CTSH	
2916.13	--Methacrylic acid and its salts	CTSH	
2916.14	--Esters of methacrylic acid	CTSH	
2916.15	--Oleic, linoleic or linolenic acids, their salts and esters	CTSH	
2916.19	--Other	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2916.20	-Cyclic, cyclic or cycloterpene monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH	
	-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
2916.31	--Benzoic acid, its salts and esters	CTSH	
2916.32	--Benzoyl peroxide and benzoyl chloride	CTSH	
2916.34	--Phenylacetic acid and its salts	CTSH	
2916.35	--Esters of phenylacetic acid	CTSH	
2916.39	--Other	CTSH	
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>Proposals as specified for subheadings</i>	Basket 2 Issue : separation of isomers.
	-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
2917.11	--Oxalic acid, its salts and esters	CTSH	
2917.12	--Adipic acid, its salts and esters	CTSH	
2917.13	--Azelaic acid, sebacic acid, their salts and esters	CTSH	
2917.14	--Maleic anhydride	CTSH	
2917.19	--Other	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2917.20	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH	
	-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
2917.31	--Dibutyl orthophthalates	CTSH	
2917.32	--Diethyl orthophthalates	CTSH	
2917.33	--Dinonyl or didecyl orthophthalates	CTSH	
2917.34	--Other esters of orthophthalic acid	CTSH	
2917.35	--Phthalic anhydride	CTSH	
2917.36	--Terephthalic acid and its salts	CTSH	
2917.37	--Dimethyl terephthalate	CTSH	
2917.39	--Other	CTSH	
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
2918.11	--Lactic acid, its salts and esters	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2918.12	--Tartaric acid	CTSH	
2918.13	--Salts and esters of tartaric acid	CTSH	
2918.14	--Citric acid	CTSH	
2918.15	--Salts and esters of citric acid	CTSH	
2918.16	--Gluconic acid, its salts and esters	CTSH	
2918.17	--Phenylglycolic acid (mandelic acid), its salts and esters	CTSH	
2918.19	--Other	CTSH	
	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
2918.21	--Salicylic acid and its salts	CTSH	
2918.22	--O-Acetylsalicylic acid, its salts and esters	CTSH	
2918.23	--Other esters of salicylic acid and their salts	CTSH	
2918.29	--Other	CTSH	
2918.30	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH	
2918.90	-Other	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
	VIII.- ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTH	Basket 2
29.20	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>Proposals as specified for subheadings</i>	Basket 2
2920.10	-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH	
2920.90	-Other	CTSH	
	IX.- NITROGEN-FUNCTION COMPOUNDS		
29.21	Amine-function compounds.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Acyclic monoamines and their derivatives; salts thereof :		
2921.11	--Methylamine, di- or trimethylamine and their salts	CTSH	
2921.12	--Diethylamine and its salts	CTSH	
2921.19	--Other	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
	-Acyclic polyamines and their derivatives; salts thereof :		
2921.21	--Ethylenediamine and its salts	CTSH	
2921.22	--Hexamethylenediamine and its salts	CTSH	
2921.29	--Other	CTSH	
2921.30	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	CTSH	
	-Aromatic monoamines and their derivatives; salts thereof:		
2921.41	--Aniline and its salts	CTSH	
2921.42	--Aniline derivatives and their salts	CTSH	
2921.43	--Toluidines and their derivatives; salts thereof	CTSH	
2921.44	--Diphenylamine and its derivatives; salts thereof	CTSH	
2921.45	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	CTSH	
2921.49	--Other	CTSH	
	-Aromatic polyamines and their derivatives; salts thereof:		
2921.51	--O-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2921.59	--Other	CTSH	
29.22	Oxygen-function amino-compounds.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof :		
2922.11	--Monoethanolamine and its salts	CTSH	
2922.12	--Diethanolamine and its salts	CTSH	
2922.13	--Triethanolamine and its salts	CTSH	
2922.19	--Other	CTSH	
	-Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof :		
2922.21	--Aminohydroxynaphthalenesulphonic acids and their salts	CTSH	
2922.22	--Anisidines, dianisidines, phenetidines, and their salts	CTSH	
2922.29	--Other	CTSH	
2922.30	-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	CTSH	
	-Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof :		
2922.41	--Lysine and its esters; salts thereof	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2922.42	--Glutamic acid and its salts	CTSH	
2922.43	--Anthranilic acid and its salts	CTSH	
2922.49	--Other	CTSH	
2922.50	--Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	CTSH	
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.	<i>Proposals as specified for subheadings</i>	Basket 2
2923.10	-Choline and its salts	CTSH	
2923.20	-Lecithins and other phosphoaminolipids	CTSH	
2923.90	-Other	CTSH	
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.	<i>Proposals as specified for subheadings</i>	Basket 2
2924.10	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	CTSH	
	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :		
2924.21	--Ureines and their derivatives; salts thereof	CTSH	
2924.22	--2-Acetamidobenzoic acid	CTSH	
2924.29	--Other	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Imides and their derivatives; salts thereof ;		
2925.11	--Saccharin and its salts	CTSH	
2925.19	--Other	CTSH	
2925.20	-Imines and their derivatives; salts thereof	CTSH	Basket 2
29.26	Nitrile-function compounds.	<i>Proposals as specified for subheadings</i>	
2926.10	-Acrylonitrile	CTSH	
2926.20	-1-Cyanoguanidine (dicyandiamide)	CTSH	
2926.90	-Other	CTSH	Basket 2
29.27	Diazo-, azo- or azoxy-compounds.	CTH	
29.28	Organic derivatives of hydrazine or of hydroxylamine.	CTH	Basket 2
29.29	Compounds with other nitrogen function.	<i>Proposals as specified for subheadings</i>	Basket 2
2929.10	-Isocyanates	CTSH	
2929.90	-Other	CTSH	
	X. - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
29.30	Organo-sulphur compounds.	<i>Proposals as specified for subheadings</i>	Basket 2
2930.10	-Dithiocarbonates (xanthates)	(a) CTSH (JPN) (MEX) (CAN) (CH) (NZ)	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2930.20	-Thiocarbamates and dithiocarbamates	(b) CTH (US)	
2930.30	-Thiuram mono-, di- or tetrasulphides	(a) CTSH (JPN) (MEX) (CAN) (CH) (NZ)	
2930.40	-Methionine	(b) CTH (US)	
2930.90	-Other	(a) CTSH (JPN) (MEX) (CAN) (CH) (NZ)	
29.31	Other organo-inorganic compounds.	(b) CTH (US)	
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	CTH	Basket 2
	-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :	<i>Proposals as specified for subheadings</i>	Basket 2
2932.11	--Tetrahydrofuran	CTSH	
2932.12	--2-Furaldehyde (furfuraldehyde)	CTSH	
2932.13	--Furfuryl alcohol and tetrahydrofurfuryl alcohol	CTSH	
2932.19	--Other	CTSH	
	-Lactones :		
2932.21	--Coumarin, methylcoumarins and ethylcoumarins	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2932.29	--Other lactones	CTSH	
	-Other :		
2932.91	--Isosafrole	CTSH	
2932.92	--1-(1,3-Benzodioxol-5-yl)propan-2-one	CTSH	
2932.93	--Piperonal	CTSH	
2932.94	--Safrole	CTSH	
2932.99	--Other	CTSH	
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	<i>Proposals as specified for subheadings</i>	Basket 2
	-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :		
2933.11	--Phenazone (antipyrin) and its derivatives	CTSH	
2933.19	--Other	CTSH	
	-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :		
2933.21	--Hydantoin and its derivatives	CTSH	
2933.29	--Other	CTSH	
	-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :		
2933.31	--Pyridine and its salts	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2933.32	--Piperidine and its salts	CTSH	
2933.39	--Other	CTSH	
2933.40	-Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	CTSH	
	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :		
2933.51	--Malonylurea (barbituric acid) and its derivatives; salts thereof	CTSH	
2933.59	--Other	CTSH	
	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :		
2933.61	--Melamine	CTSH	
2933.69	--Other	CTSH	
	-Lactams :		
2933.71	--6-Hexanelactam (epsilon-caprolactam)	CTSH	Basket 2
2933.79	--Other lactams	CTSH	
2933.90	-Other	CTSH	
29.34	Nucleic acids and their salts; other heterocyclic compounds.	<i>Proposals as specified for subheadings</i>	
2934.10	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2934.20	-Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	CTSH	
2934.30	-Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	CTSH	
2934.90	-Other	CTSH	
29.35	Sulphonamides.	CTH	Basket 2
	XI.- PROVITAMINS, VITAMINS AND HORMONES		
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	<i>Proposals as specified for subheadings</i>	Basket 2 Issue : application of Chapter Rule on Mixtures
2936.10	-Provitamins, unmixed	CTSH	
	-Vitamins and their derivatives, unmixed :	CTSH	
2936.21	--Vitamins A and their derivatives	CTSH	
2936.22	--Vitamin B ₁ and its derivatives	CTSH	
2936.23	--Vitamin B ₂ and its derivatives	CTSH	
2936.24	--D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	CTSH	
2936.25	--Vitamin B ₆ and its derivatives	CTSH	
2936.26	--Vitamin B ₁₂ and its derivatives	CTSH	

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2936.27	--Vitamin C and its derivatives	CTSH	Change to this subheading from subheadings 2936.10 through 2936.29 by mixing cannot be considered as substantial transformation because it results from a simple process (JPN)
2936.28	--Vitamin E and its derivatives	CTSH	
2936.29	--Other vitamins and their derivatives	CTSH	
2936.90	-Other, including natural concentrates	(a) CTSH, except from subheadings 2936.10 - 2936.29 (JPN) (MEX)	
		(b) CTSH (US) (CAN) (CH) (NZ)	See chapter rule for mixtures and preparations (US)
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.	CTSH	Basket 2
2937.10	-Pituitary (anterior) or similar hormones, and their derivatives	Proposals as specified for the heading	
	-Adrenal cortical hormones and their derivatives :		
2937.21	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)		
2937.22	--Halogenated derivatives of adrenal cortical hormones		
2937.29	--Other		
	-Other hormones and their derivatives; other steroids used primarily as hormones:		
2937.91	--Insulin and its salts		

A		B	C		D
HS Code Number	Description of goods		Origin Criteria		Remarks or justification of the previous column
2937.92	--Oestrogens and progestogens				
2937.99	--Other				
XII. - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES					
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		(a) CTH (US)	Basket 2	
			(b) CTSH (JPN) (MEX) (CAN) (CH) (NZ)		
2938.10	-Rutoside (rutin) and its derivatives		Proposals as specified for the heading		
2938.90	-Other				
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		CTSH	Basket 2	
2939.10	-Alkaloids of opium and their derivatives; salts thereof		Proposals as specified for the heading		
	-Alkaloids of cinchona and their derivatives; salts thereof :				
2939.21	--Quinine and its salts				
2939.29	--Other				
2939.30	-Caffeine and its salts				
	-Ephedrine and their salts :				
2939.41	--Ephedrine and its salts				
2939.42	--Pseudoephedrine (INN) and its salts				
2939.49	--Other				

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2939.50	-Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof		
	-Alkaloids of rye ergot and their derivatives; salts thereof :		
2939.61	--Ergometrine (INN) and its salts		
2939.62	--Ergotamine (INN) and its salts		
2939.63	--Lysergic acid and its salts		
2939.69	--Other		
2939.70	-Nicotine and its salts		
2939.90	-Other		
	XIII. - OTHER ORGANIC COMPOUNDS		
29.40	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.	CTH	Basket 2
29.41	Antibiotics.	CTSH	Basket 2
2941.10	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	<i>Proposals as specified for the heading</i>	
2941.20	-Streptomycins and their derivatives; salts thereof		
2941.30	-Tetracyclines and their derivatives; salts thereof		

A	B	C	D
HS Code Number	Description of goods	Origin Criteria	Remarks or justification of the previous column
2941.40	-Chloramphenicol and its derivatives; salts thereof -Erythromycin and its derivatives; salts thereof -Other		
2941.50			
2941.90			
29.42	Other organic compounds.	CTH	Basket 2

Chapter 30

1. Notwithstanding the tariff shift rules of this Chapter where a good of this Chapter is the product of a chemical reaction, the country of origin of the good shall be the country in which the good underwent that chemical reaction.

A “chemical reaction” means a process in which chemical bonds in molecules are broken and new chemical bonds are formed between the fragments of molecules [and/or (SG)] added elements so that one or more of the original bonds no longer link the same chemical elements of functional groups. [Changes in the degree of hydration, including to and from the anhydrous state, are not to be considered as chemical reactions. (CAN)]
2. [A foreign material or component will not be deemed to have satisfied all applicable requirements of these tariff shift rules by reason of a change from one classification to another merely as the result of the separation of one or more individual materials or components from an artificial mixture unless the isolated material or component, itself, also underwent a chemical reaction for the purpose of this Note.] (CAN)
3. [Transformation processes to obtain the pharmaceutical dosage form are considered to confer origin in the country where these activities take place.] (CH)
4. [Any processing leading to preparations from blood or blood fractions is considered to confer origin in the country where these activities take place.] (CH)
5. [Biotechnology products -- For purposes of heading 30.02, goods that:
 - (a) Are the result of a biochemical reaction, including processes such as enzymatic splitting, enzymatic splicing, salting, or the forming of chemical derivatives for the purposes of purification; or
 - (b) Have been obtained from the hybridization or genetic modification of cells or microorganisms, including:
 - (I) Production of isolated genes or gene fragments;
 - (ii) Production of plasmids or other intercellular structures;
 - (iii) Production or isolation of recombinant DNA including gene splicing, gene insertion and expression; or
 - (iv) Biological or biotechnological culturing of bacteria, viruses, or the production of macrophages, phages, interferons, interleukins, antigens, antibodies, antibody fragments, or complex antibody conjugates; are deemed to be goods of the country where such processes last occurred.] (US)
6. [Mixtures and preparations -- For purposes of headings 3002, 3003, and 3004, the deliberate and proportionally controlled mixing or blending of goods, other than the mere addition of diluents, which results in the production of a good having physical and/or chemical characteristics different from the individual constituents is considered to be origin conferring.] (US)

CHAPTER 30

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
			<p>The following comment provides further technical explanation on the hydration issue referred to in the second sentence of paragraph 2 of the proposed Note 1, by Canada, to Section VI of the Harmonized System.</p> <p>Many chemicals exist in different hydration states. That is, they can have different discrete numbers of water molecules associated with each molecule or unit cell. An example is sodium borate which commonly exists in the anhydrous form ($\text{Na}_2\text{B}_4\text{O}_7$), as the pentahydrate ($\text{Na}_2\text{B}_4\text{O}_7 \cdot 5\text{H}_2\text{O}$) and as the decahydrate ($\text{Na}_2\text{B}_4\text{O}_7 \cdot 10\text{H}_2\text{O}$). Refer to the entries under "borax, anhydrous", "borax, pentahydrate" and "sodium borate" in the <u>Condensed Chemical Dictionary</u>. These compounds can be interchanged to another by adding or eliminating water molecules, for example:</p> $\text{Na}_2\text{B}_4\text{O}_7 + 5\text{H}_2\text{O} \rightleftharpoons \text{Na}_2\text{B}_4\text{O}_7 \cdot 5\text{H}_2\text{O}$ <p style="text-align: center;">Heat</p> $\text{Na}_2\text{B}_4\text{O}_7 \cdot 10\text{H}_2\text{O} \rightleftharpoons \text{Na}_2\text{B}_4\text{O}_7 + 10\text{H}_2\text{O}$ <p>These water molecules are sometimes called "bound water", "water of hydration" or "water of crystallisation" and are chemically bound to the remainder of the molecule</p> <p>The Canadian proposal would exclude changes in the degree of hydration from the scope of a "chemical reaction" (CAN)</p>

CHAPTER 30

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
Chapter 30	Pharmaceutical products	<p>CTH or CTSH [except from specified headings or subheadings]; or Chemical Reaction [including biochemical reactions and processes] [excluding changes in degree of hydration]; or [specified physical transformations : fractionation, purification, physical separation(; or [mixing as defined]; or [wholly obtained concept expressed by Ottawa language]; or [value added criteria as defined]; or [other supplementary criteria to be determined].</p>	<p>Turkey reserved its position on all headings of this Chapter <u>Biotechnology products</u> -- For purposes of heading 3002, goods that: (a) Are the result of a biochemical reaction, including processes such as enzymatic splitting, enzymatic splicing, salting, or the forming of chemical derivatives for the purposes of purification, or (b) Have been obtained from the hybridization or genetic modification of cells or microorganisms, including: (i) Production of isolated genes or g267 ene fragments; (ii) Production of plasmids or other intercellular structures; (iii) Production or isolation of recombinant DNA including gene splicing, gene insertion and expression; or (iv) Biological or biotechnological culturing of bacteria, viruses, or the production of macrophages, phages, interferons, interleukins, antigens, antibodies, antibody fragments, or complex antibody conjugates ; are deemed to be goods of the country where such processes last occurred. (US)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.		<i>Decisions as specified for subheadings</i>
3001.10	- Glands and other organs, dried, whether or not powdered	CTH	Basket 1
ex 3001.10	- <u>Glands and other organs, dried, not powdered</u> (JPN) (EGY)	CTH , except from headings 02.06 through- 02.08, 02.10, 03.05 through- 03.07, 05.04,05.10 or 05.11 (JPN) (EGY)	Basket 2 Only drying cannot be considered as substantial transformation because it is a simple process (JPN) (EGY)
3001.20	- Extracts of glands or other organs or of their secretions	CTSH	Basket 1
3001.90	- Other	(a) CTH (JPN) (COL)	Basket2 Change to this subheading from 3001.10 and 3001.20 is deemed to be a substantial transformation. Heparin of different degree of activity; chemical synthesis of heparin to obtain a derivative (3001.90) constitute a substantial transformation (CH)
		(b) CTSH (US) (MEX) (CAN) (NZ)	
		(c) CTSH or change within the subheading with chemical reaction or other supplementary criteria(CH)	
		(d) CTH or CTSH; Supplementary criteria are necessary (EGY)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex3001.90	<ul style="list-style-type: none"> - <u>Heparin</u> (EC) - <u>Heparin salts</u> (EC) - <u>Other</u> (EC) 	(e) (SG) CTH or, CTSHS, when this change results from a purification process (EC) CTSHS (EC) CTH	Basket 2 Under certain conditions, purification of heparin is regarded as a substantial transformation (EC) Obtaining salts from heparin of this subheading is regarded as a substantial transformation (EC)
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.		<i>Decisions as specified for subheading</i> Change to blood fractions of subheading 3002.10 from human blood of subheading 3002.90, change to vaccines of subheading 3002.20 or 3002.30 from cultures of micro-organisms of subheading 3002.90, etc. are deemed to be substantial transformations (JPN) (EGY) The change at 4 digit level is never fulfilled because already the starting material is classified in this heading (CH)
3002.10	<ul style="list-style-type: none"> - Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes 	CTSH [Change within the subheading with supplementary criteria]	Basket 1 Basket 2 for the bracketed text Fractionation of gammaglobulin (3002.10) (CH) Blood products are highly sensitive substances whose isolation, purification, sterilization and stabilisation require specific knowledge. Such products must be of extremely high purity and be completely free of interfering concomitant substances, fractionation of gammaglobulin (3002.10) constitute a substantial transformation (CH)
3002.20	<ul style="list-style-type: none"> - Vaccines for human medicine 	CTSH [Change within the subheading with supplementary criteria]	Basket 1

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			<p>Basket 2 for the bracketed text</p> <p>See Chapter note regarding biotechnology products (US)</p> <p>Products within this heading may be used for the production of vaccines (CH)</p>
3002.30	- Vaccines for veterinary medicine	CTSH [Change within the subheading with supplementary criteria(<p>Basket 1</p> <p>Basket 2 for the bracketed text</p> <p>See Chapter note regarding biotechnology products (US)</p> <p>Products within this heading may be used for the production of vaccines (CH)</p>
3002.90	- Other	(a) CTSH or change within the subheading with supplementary criteria (US) (CH) (SG)	Basket 2
		(b) CTSH (MEX) (CAN) (NZ) (JPN) (EGY)	<p>See Chapter note regarding biotechnology products (US)</p> <p>Fractionation of gammaglobulin (3002.10) (CH)</p> <p>Blood products are highly sensitive substances whose isolation, purification, sterilization and stabilisation require specific knowledge. Such products must be of extremely high purity and be completely free of interfering concomitant substances, fractionation of gammaglobulin (3002.10) constitute a substantial transformation (CH)</p>
ex3002.90	- <u>Human blood</u> (EC)	Wholly obtained good (Ottawa terminology) (EC)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
	- <u>Toxins</u> (EC) - <u>Others</u> (EC)	CTSHS (EC) CTH (EC)	Obtaining toxins from cultures of micro-organisms of this subheading is substantial (EC)
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	(a) CTH (COL) (MEX) (CAN) (b) CTH or CTSH or a change within subheadings of this heading, provided supplementary criteria are satisfied (US) (c) CTSH (NZ) (EGY) (JPN) (d) CTSH or change within the subheading with supplementary criteria (CH) (SG)	Basket 2 See Chapter note regarding mixtures and preparations (US) Mixing may be deemed substantial transformation; also, new use is conferred (EGY) Mixtures of active ingredients are already classified within this heading. Any further processing such as granulation, does not lead to a change in classification (CH)
<u>ex30.03</u>	- <u>Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. (EC)</u> - <u>Medicinal salts and concentrated waters from salt sources (EC)</u>	CTH Supplementary criteria are necessary (EC) Wholly obtained goods (Ottawa terminology) (EC)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3003.10	<ul style="list-style-type: none"> - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives - Containing other antibiotics - Containing hormones or other products of heading No_29.37 but not containing antibiotics : -- Containing insulin -- Other - Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No_29.37 or antibiotics - Other 		
3003.20			
3003.31			
3003.39			
3003.40			
3003.90			
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.		<i>Decisions as specified for the subheadings</i>
3004.10	<ul style="list-style-type: none"> - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives 	(a) CTH, except from heading 30.03 or except when resulting only from putting up in measured doses or in forms or packings for retail sale (JPN) (EC)	Basket 2 Putting up in measured doses or in forms or packings for retail sale cannot be considered as substantial transformation because it is a simple process (JPN) (EC)
		(b) CTH (COL) (EGY)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(c) CTH or CTSH or a change within this subheading provided supplementary criteria are satisfied (US)	See Chapter note regarding mixtures and preparations Merely putting up complete medicaments in measured doses or in forms or packings for retail sale is not origin conferring (US)
		(d) CTH except from heading 30.03 (CAN) (MEX)	
		(e) CTSH (NZ)	
		(f) CTSH or change within this subheading with supplementary criteria (CH)	The putting up of medicaments in measured doses and its specific forms must be considered as substantial processing. High potency pharmaceutical active ingredients are unusable and even dangerous to a patient unless attenuated by excipients, binders and other substances which are combined to form the finished product. A pharmaceutical chemical ingredient is fundamentally different from a medicament (CH)
		(g) CTSH or supplementary criteria (SG)	
3004.20	- Containing other antibiotics	(a) CTH, except from heading 30.03 or except when resulting only from putting up in measured doses or in forms or packings for retail sale (JPN) (EC)	Basket 2 Putting up in measured doses or in forms or packings for retail sale cannot be considered as substantial transformation because it is a simple process (JPN) (EC)
		(b) CTH (COL) (EGY)	
		(c) CTH or CTSH or a change within this subheading provided supplementary criteria are satisfied (US)	See Chapter note regarding mixtures and preparations Merely putting up complete medicaments in measured doses or in forms or packings for retail sale is not origin conferring (US)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(d) CTH except from heading 30.03 (CAN) (MEX) (e) CTSH (NZ) (f) CTSH or change within this subheading with supplementary criteria (CH) (g) CTSH or supplementary criteria (SG)	<p>The putting up of medicaments in measured doses and its specific forms must be considered as substantial processing. High potency pharmaceutical active ingredients are unusable and even dangerous to a patient unless attenuated by excipients, binders and other substances which are combined to form the finished product. A pharmaceutical chemical ingredient is fundamentally different from a medicament (CH)</p>
3004.31	- Containing hormones or other products of heading No 29.37 but not containing antibiotics : -- Containing insulin	(a) CTH, except from heading 30.03 or except when resulting only from putting up in measured doses or in forms or packings for retail sale (JPN) (EC) (b) CTH (COL) (EGY) (c) CTH or CTSH or a change within this subheading provided supplementary criteria are satisfied (US) (d) CTH except from heading 30.03 (CAN) (MEX)	<p>Basket 2 Putting up in measured doses or in forms or packings for retail sale cannot be considered as substantial transformation because it is a simple process (JPN) (EC)</p> <p>See Chapter note regarding mixtures and preparations Merely putting up complete medicaments in measured doses or in forms or packings for retail sale is not origin conferring (US)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(e) CTSH (NZ)	The putting up of medicaments in measured doses and its specific forms must be considered as substantial processing. High potency pharmaceutical active ingredients are unusable and even dangerous to a patient unless attenuated by excipients, binders and other substances which are combined to form the finished product. A pharmaceutical chemical ingredient is fundamentally different from a medicament (CH)
		(f) CTSH or change within this subheading with supplementary criteria (CH)	
		(g) CTSH or supplementary criteria (SG)	
3004.32	-- Containing adrenal cortical hormones	(a) CTH, except from heading 30.03 or except when resulting only from putting up in measured doses or in forms or packings for retail sale (JPN) (EC)	Basket 2 Putting up in measured doses or in forms or packings for retail sale cannot be considered as substantial transformation because it is a simple process (JPN) (EC)
		(b) CTH (COL) (EGY)	
		(c) CTH or CTSH or a change within this subheading provided supplementary criteria are satisfied (US)	See Chapter note regarding mixtures and preparations Merely putting up complete medicaments in measured doses or in forms or packings for retail sale is not origin conferring (US)
		(d) CTH except from heading 30.03 (CAN) (MEX)	
		(e) CTSH (NZ)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(f) CTSH or change within this subheading with supplementary criteria (CH)	The putting up of medicaments in measured doses and its specific forms must be considered as substantial processing. High potency pharmaceutical active ingredients are unusable and even dangerous to a patient unless attenuated by excipients, binders and other substances which are combined to form the finished product. A pharmaceutical chemical ingredient is fundamentally different from a medicament (CH)
		(g) CTSH or supplementary criteria (SG)	
3004.39	-- Other	(a) CTH, except from heading 30.03 or except when resulting only from putting up in measured doses or in forms or packings for retail sale (JPN) (EC)	Basket 2 Putting up in measured doses or in forms or packings for retail sale cannot be considered as substantial transformation because it is a simple process (JPN) (EC)
		(b) CTH (COL) (EGY)	
		(c) CTH or CTSH or a change within this subheading provided supplementary criteria are satisfied (US)	See Chapter note regarding mixtures and preparations Merely putting up complete medicaments in measured doses or in forms or packings for retail sale is not origin conferring (US)
		(d) CTH except from heading 30.03 (CAN)	
		(e)CTSH (NZ) (MEX)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(f) CTH or change within this subheading with supplementary criteria (CH)	The putting up of medicaments in measured doses and its specific forms must be considered as substantial processing. High potency pharmaceutical active ingredients are unusable and even dangerous to a patient unless attenuated by excipients, binders and other substances which are combined to form the finished product. A pharmaceutical chemical ingredient is fundamentally different from a medicament (CH)
3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics	(g) CTH or supplementary criteria (SG)	
		(a) CTH, except from heading 30.03 or except when resulting only from putting up in measured doses or in forms or packings for retail sale (JPN) (EC)	Basket 2 Putting up in measured doses or in forms or packings for retail sale cannot be considered as substantial transformation because it is a simple process (JPN) (EC)
		(b) CTH (COL) (EGY)	See Chapter note regarding mixtures and preparations Merely putting up complete medicaments in measured doses or in forms or packings for retail sale is not origin conferring (US)
		(c) CTH or CTSH or a change within this subheading provided supplementary criteria are satisfied (US)	
		(d) CTH except from heading 30.03 (CAN) (MEX)	
		(e) CTSH (NZ)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(f) CTH or change within this subheading with supplementary criteria (CH)	The putting up of medicaments in measured doses and its specific forms must be considered as substantial processing. High potency pharmaceutical active ingredients are unusable and even dangerous to a patient unless attenuated by excipients, binders and other substances which are combined to form the finished product. A pharmaceutical chemical ingredient is fundamentally different from a medicament (CH)
3004.50	- Other medicaments containing vitamins or other products of heading No. 29.36	(g) CTH or supplementary criteria (SG)	<p>Basket 2</p> <p>Putting up in measured doses or in forms or packings for retail sale cannot be considered as substantial transformation because it is a simple process (JPN) (EC)</p> <p>See Chapter note regarding mixtures and preparations</p> <p>Merely putting up complete medicaments in measured doses or in forms or packings for retail sale is not origin conferring (US)</p>
		(a) CTH, except from heading 30.03 or except when resulting only from putting up in measured doses or in forms or packings for retail sale (JPN) (EC)	
		(b) CTH (COL) (EGY) (CH)	
		(c) CTH or CTHS or a change within this subheading provided supplementary criteria are satisfied (US)	
		(d) CTH except from heading 30.03 (CAN) (MEX)	
		(e) CTHS (NZ)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(f) CTH or change within this subheading with supplementary criteria (CH)	The putting up of medicaments in measured doses and its specific forms must be considered as substantial processing. High potency pharmaceutical active ingredients are unusable and even dangerous to a patient unless attenuated by excipients, binders and other substances which are combined to form the finished product. A pharmaceutical chemical ingredient is fundamentally different from a medicament (CH)
3004.90	- Other	(g) CTH or supplementary criteria (SG)	<p>Basket 2 Putting up in measured doses or in forms or packings for retail sale cannot be considered as substantial transformation because it is a simple process (JPN) (EC)</p> <p>See Chapter note regarding mixtures and preparations Merely putting up complete medicaments in measured doses or in forms or packings for retail sale is not origin conferring (US)</p>
		(a) CTH, except from heading 30.03 or except when resulting only from putting up in measured doses or in forms or packings for retail sale (JPN) (EC)	
		(b) CTH (COL) (EGY)	
		(c) CTH or CTSH or a change within this subheading provided supplementary criteria are satisfied (US)	
		(d) CTH except from heading 30.03 (CAN)	
		(e) CTSH (NZ) (MEX)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(f) CTSH or change within this subheading with supplementary criteria (CH)	The putting up of medicaments in measured doses and its specific forms must be considered as substantial processing. High potency pharmaceutical active ingredients are unusable and even dangerous to a patient unless attenuated by excipients, binders and other substances which are combined to form the finished product. A pharmaceutical chemical ingredient is fundamentally different from a medicament (CH)
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	(g) CTSH or supplementary criteria (SG)	<i>Decisions as specified for the subheading</i>
3005.10	- Adhesive dressings and other articles having an adhesive layer	(a) CTH (JPN) (EGY) (COL) (MEX)	Basket 2 Impregnation or coating is deemed to be substantial transformation (EGY)
		(b) CTH, provided the good has been coated or impregnated with a pharmaceutical substance (US)	The mere packaging of goods for retail sale is not considered origin conferring (US)
		(c) Chapter rule (CH)	Wadding and gauze for dressings and bandages, not impregnated or coated with pharmaceutical substances, are also classified in this heading. The impregnation or coating with pharmaceutical substances must be considered as substantial transformation (CH)
		(d) CTSH (CAN) (NZ)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(e) (EC) (f) CTSH or supplementary criteria (SG)	
3005.90	- Other	(a) CTSH except from Chapters 50 through 63 (CAN) (b) CTSH (NZ) (c) CTH provided the good has been coated or impregnated with a pharmaceutical substance (US) (d) Chapter rule (CH) (e) CTSH or supplementary criteria (SG) (f) CTH (MEX)	Basket 2
ex 3005.90	- <u>Other articles, impregnated or coated with pharmaceutical substances</u> (JPN) (EC)	CTH (JPN) (EC)	Basket 2
ex 3005.90	- <u>Other, not impregnated or coated with pharmaceutical substances</u> (JPN) (EGY) (EC)	CTH, except from the headings of Section XI (JPN) (EGY) (EC)	Basket 2 Change to this split subheading from the headings of Section XI cannot be considered as substantial transformation because it results from a simple process (JPN) (EGY)
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.		<i>Decisions as specified for subheadings</i>
3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	CTH	Basket 1

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3006.20	- Blood-grouping reagents	CTH	Basket 1
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTH	Basket 1
ex 3006.30	- <u>Diagnostic reagents, not mixed</u> (EC)	[CTH, except if this change results from the mere putting up in measured doses of not mixed products] (EC)	Basket 2 Putting up in measured doses of not mixed diagnostic reagents is not a substantial transformation (EC)
3006.40	- Dental cements and other dental fillings; bone reconstruction cements	CTH	Basket 1
3006.50	- First-aid boxes and kits	(a) CTH, except when resulting only from putting up in sets (JPN) (EC)	Basket 2 Only putting up in sets cannot be considered as substantial transformation because it is a simple operation (JPN)
		(b) CTH (COL) (EGY)	
		(c) CTSH (MEX) (CAN) (NZ) (US)	
		(d) Supplementary criteria are necessary (CH)	
		(e) CTSH or supplementary criteria (SG)	The mere packaging of goods for retail sale is not considered origin conferring (US) Assembly rule (CH)
3006.60	- Chemical contraceptive preparations based on hormones or spermicides	CTH	Basket 1

Chapter 31

1. Notwithstanding the tariff shift rules of this Chapter where a good of this Chapter is the product of a chemical reaction, the country of origin of the good shall be the country in which the good underwent that chemical reaction.

A "chemical reaction" means a process in which chemical bonds in molecules are broken and new chemical bonds are formed between the fragments of molecules or added elements so that one or more of the original bonds no longer link the same chemical elements of functional groups. [Changes in the degree of hydration, including to and from the anhydrous state, are not to be considered as chemical reactions.] (CAN)

2. [A foreign material or component will not be deemed to have satisfied all applicable requirements of these tariff shift rules by reason of a change from one classification to another merely as the result of the separation of one or more individual materials or components from an artificial mixture unless the isolated material or component, itself, also underwent a chemical reaction for the purpose of this Note.] (CAN)

3. [Mixtures and preparations : For purposes of headings 3101 and 3105, the deliberate and proportionally controlled blending of materials, other than the mere addition of diluents, which results in the production of a good having the prescribed characteristics of a complete or composite fertilizer with characteristics different from its individual constituent materials is considered to be origin conferring (US)]

4. [Deliberate mixing or blending of materials in precise proportions, controlled in a laboratory and resulting in the creation of products having characteristics clearly different from those of the raw materials used is substantial (EC)]

Chapter 31

A HS Code number	B Description of goods	C Origin Criteria	D Remarks or justification of the previous columns
			<p>The following comment provides further technical explanation on the hydration issue referred to in the second sentence of paragraph 2 of the proposed Note 1, by Canada, to Section VI of the Harmonized System.</p> <p>Many chemicals exist in different hydration states. That is, they can have different discrete numbers of water molecules associated with each molecule or unit cell. An example is sodium borate which commonly exists in the anhydrous form ($\text{Na}_2\text{B}_4\text{O}_7$), as the pentahydrate ($\text{Na}_2\text{B}_4\text{O}_7 \cdot 5\text{H}_2\text{O}$) and as the decahydrate ($\text{Na}_2\text{B}_4\text{O}_7 \cdot 10\text{H}_2\text{O}$). Refer to the entries under "borax, anhydrous", "borax, pentahydrate" and "sodium borate" in the <u>Condensed Chemical Dictionary</u>. These compounds can be interchanged to another by adding or eliminating water molecules, for example:</p> $\text{Na}_2\text{B}_4\text{O}_7 + 5\text{H}_2\text{O} \rightleftharpoons \text{Na}_2\text{B}_4\text{O}_7 \cdot 5\text{H}_2\text{O}$ $\text{Na}_2\text{B}_4\text{O}_7 \cdot 10\text{H}_2\text{O} \xrightarrow{\text{Heat}} \text{Na}_2\text{B}_4\text{O}_7 + 10\text{H}_2\text{O}$ <p>These water molecules are sometimes called "bound water", "water of hydration" or "water of crystallisation" and are chemically bound to the remainder of the molecule</p> <p>The Canadian proposal would exclude changes in the degree of hydration from the scope of a "chemical reaction" (CAN)</p>

CHAPTER 31

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
Chapter 31	Fertiliser	CTH or CTSH [except from specified headings or subheadings]; or Chemical reaction [excluding changes in degree of hydration]; or [Specified physical transformations : fractionation; purification; physical separation]; or [Mixing as defined]; or [Wholly obtained concept expressed by Ottawa language] or; [Other supplementary criteria to be determined]	Turkey reserved its position on all headings of this Chapter
31.01	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	CTH; or [The origin of the good shall be the country in which the good of this heading is obtained in its natural or unprocessed state]; or [Change within this heading with supplementary criteria].	Basket 1 Basket 2 for the bracketed text
31.02	Mineral or chemical fertilisers, nitrogenous.		<i>Decisions as specified for subheadings</i> MOR provided a technical fiche concerning mixtures;
3102.10	- Urea, whether or not in aqueous solution	(a) CTH; or Change to or within this subheading with supplementary criteria	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule.
		(b) CTSH (MOR)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
	-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :		Provided that there is no minimal process of mixing (COL) Mixing processes confer new uses/imply new users (EGY)
3102.21	--Ammonium sulphate	(a) CTH; or change to or within this subheading with supplementary criteria	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule Provided that there is no minimal process of mixing (COL) Mixing processes confer new uses/imply new users (EGY)
3102.29	--Other	(b) CTSH (MOR)	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule Change to this subheading from subheading 3102.21 or 3102.30 cannot be considered as substantial transformation because it results from a simple mixing (JPN) Provided that there is no minimal process of mixing (COL)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			Mixing processes confer new uses/imply new users (EGY)
ex 3102.29	- <u>Double salts of ammonium sulphate and ammonium nitrate</u> (EC)	CTSH (EC)	Basket 2
ex 3102.29	- <u>Mixtures</u> (EC)	CTH with mixture rule (EC)	Basket 2 See Chapter rule regarding mixture (EC)
3102.30	-Ammonium nitrate, whether or not in aqueous solution	(a) CTH; or Change to or within this subheading with supplementary criteria	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule
		(b) CTSH (MOR)	Provided that there is no minimal process of mixing (COL)
3102.40	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	(a) CTH; or Change to or within this subheading with supplementary criteria	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule Change to this subheading from subheading 3102.30 cannot be considered as substantial transformation because it results from a simple mixing (JPN) Provided that there is no minimal process of mixing (COL) See Chapter rule regarding mixture (EC)
		(b) CTSH (MOR)	Mixing processes confer new uses/imply new users (EGY)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3102.50	-Sodium nitrate	(a) CTH; or Change to or within this subheading with supplementary criteria	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule Provided that there is no minimal process of mixing (COL) Mixing processes confer new uses/imply new users (EGY)
3102.60	-Double salts and mixtures of calcium nitrate and ammonium nitrate (EC)	(b) CTSH (MOR)	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule Change to this subheading from subheading 2834.29 or 3102.30 cannot be considered as substantial transformation because it results from a simple mixing (JPN) Provided that there is no minimal process of mixing (COL) Mixing processes confer new uses/imply new users (EGY)
ex 3102.60	- <u>Double salts of calcium nitrate and ammonium nitrate</u> (EC)	CTH (EC)	Basket 2
ex 3102.60	- <u>Mixtures</u> (EC)	CTH with mixture rule (EC)	Basket 2 See Chapter rule regarding mixture (EC)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3102.70	-Calcium cyanamide	(a) CTH; or Change to or within this subheading with supplementary criteria	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule Provided that there is no minimal process of mixing (COL) Mixing processes confer new uses/imply new users (EGY)
3102.80	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	(b) CTSH (MOR)	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule Change to this subheading from subheading 3102.10 or 3102.30 cannot be considered as substantial transformation because it results from a simple mixing (JPN) See Chapter rule regarding mixture (EC) Provided that there is no minimal process of mixing (COL) Mixing processes confer new uses/imply new users (EGY)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3102.90	-Other, including mixtures not specified in the foregoing subheadings	(a) CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule</p> <p>Provided that there is no minimal process of mixing (COL) See Chapter rule regarding mixture (EC) Mixing processes confer new uses/imply new users (EGY)</p>
31.03	Mineral or chemical fertilisers, phosphatic.	(b) CTSH (MOR)	<p><i>Decisions as specified for subheadings</i></p>
3103.10	-Superphosphates	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule</p> <p>Provided that there is no minimal process of mixing (COL) See Chapter rule regarding mixture (EC) Mixing processes confer new uses/imply new users (EGY)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			Phosphatic fertilisers (3103) manufactured from superphosphate (3103) and calcium hydrogenorthophosphate (3103), phosphatic fertilisers (3103.90) manufactured from superphosphate (3103.10) and basic slags(3103.20), phosphatic fertilisers (3103.90) manufactured from heat treated phosphate (3103.90) and calcium hydrogenorthophosphate (3103.90), and other similar chemical reactions constitute a substantial transformation without a change of heading or subheading (CH)
3103.20	-Basic slag	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2</p> <p>The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule</p> <p>This product is the result of processing minerals (COL)</p> <p>Mixing processes confer new uses/imply new users (EGY)</p> <p>See Chapter rule regarding mixture (EC)</p> <p>Phosphatic fertilisers (3103) manufactured from superphosphate (3103) and calcium hydrogenorthophosphate (3103), phosphatic fertilisers (3103.90) manufactured from superphosphate (3103.10) and basic slags(3103.20), phosphatic fertilisers (3103.90) manufactured from heat treated phosphate (3103.90) and calcium hydrogenorthophosphate (3103.90), and other similar chemical reactions constitute a substantial transformation without a change of heading or subheading (CH)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3103.90	-Other	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule</p> <p>Change to this subheading from subheading 3103.10 or 3103.20 cannot be considered as substantial transformation because it results from a simple mixing (JPN)</p> <p>Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter rule regarding mixture (EC)</p>
			<p>Phosphatic fertilisers (3103) manufactured from superphosphate (3103) and calcium hydrogenorthophosphate (3103), phosphatic fertilisers (3103.90) manufactured from superphosphate (3103.10) and basic slags(3103.20), phosphatic fertilisers (3103.90) manufactured from heat treated phosphate (3103.90) and calcium hydrogenorthophosphate (3103.90), and other similar chemical reactions constitute a substantial transformation without a change of heading or subheading (CH)</p> <p>Mixing processes confer new uses/imply new users (EGY)</p>
31.04	Mineral or chemical fertilisers, potassic.		<i>Decisions as specified for subheadings</i>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3104.10	-Carnallite, sylvite and other crude natural potassium salts	CTH; or Wholly obtained concept expressed by Ottawa language; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule</p> <p>Potassic fertilisers (3104.90) of potassium chloride (3104.20) and potassium sulphate (3104.30), potassic fertilisers (3104.90) from potassium chloride (3104.20) and potassium magnesium sulphate (3104.90), and other similar chemical reactions constitute a substantial transformation without a change of heading or subheading (CH)</p> <p>Mixing processes confer new uses/imply new users (EGY)</p>
3104.20	-Potassium chloride	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule</p> <p>Potassic fertilisers (3104.90) of potassium chloride (3104.20) and potassium sulphate (3104.30), potassic fertilisers (3104.90) from potassium chloride (3104.20) and potassium magnesium sulphate (3104.90), and other similar chemical reactions constitute a substantial transformation without a change of heading or subheading (CH)</p> <p>Mixing processes confer new uses/imply new users (EGY)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3104.30	-Potassium sulphate	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule</p> <p>Potassic fertilisers (3104.90) of potassium chloride (3104.20) and potassium sulphate (3104.30), potassic fertilisers (3104.90) from potassium chloride (3104.20) and potassium magnesium sulphate (3104.90), and other similar chemical reactions constitute a substantial transformation without a change of heading or subheading (CH)</p> <p>Mixing processes confer new uses/imply new users (EGY)</p>
3104.90	-Other	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule</p> <p>Change to this subheading from subheading 3104.10 through 3104.30 cannot be considered as substantial transformation because it results from a simple mixing (JPN)</p> <p>Provided that there is no minimal process of mixing (COL)</p> <p>Mixing processes confer new uses/imply new users (EGY)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 3104.90	- Other, except magnesium potassium sulphate (EC)	CTH with mixture rule (EC)	Basket 2 See Chapter rule regarding mixture (EC) Mixing processes confer new uses/imply new users (EGY)
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.		<i>Decisions as specified for subheadings</i>
3105.10	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	[CTSH, except when resulting from putting up in tablets on similar forms or in packages, and provided supplementary criteria are satisfied.] or [Rule applicable to the same products not put in tablets or similar forms, and not packed.]	Basket 2 <i>The Chairman has invited the Secretariat to make proposals on the concepts discussed for this subheading. The TCRO is in agreement that packaging alone of these goods should not confer origin. (Sec)</i> Putting in tablets or similar forms or in packages cannot be considered as substantial transformation because it is a simple process (JPN) Putting in tablets, similar forms or packings is not regarded as a substantial transformation (EC) Minimal transformation e.g. putting up for sale by retail or pressing of tablets should not be sufficient for conferring originating status (CH) Mixing processes confer new uses/imply new users (EGY)
3105.20	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	(a) CTH, except from headings 31.02 , 31.03 or 31.04 (JPN) (CAN)	Basket 2 Change to this subheading from heading 31.02, 31.03 or 31.04 cannot be considered as substantial transformation because it results from a simple mixing (JPN)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3105.30	-Diammonium hydrogenorthophosphate (diammonium phosphate)	(b)CTH (COL) (CH)(EGY)	Minimal transformation e.g. putting up for sale by retail or pressing of tablets should not be sufficient for conferring originating status (CH)
		(c) CTSH provided supplementary criteria are satisfied (US)(NZ)	See Chapter note regarding mixtures and preparations (US)
		(d) CTSH (MEX)	See Chapter rule regarding mixtures (EC)
		(e) CTH with mixture rule (EC)	Mixing processes confer new uses/imply new users (EGY)
		(a) CTSH (JPN) (COL) (MEX)	Basket 2 This process results in a new product whose physical and chemical characteristics are different from its constituent raw materials. The product has different applications and uses.(COL)
3105.40	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	(b) CTH (CAN) (CH)(EC)(EGY)	Minimal transformation e.g. putting up for sale by retail or pressing of tablets should not be sufficient for conferring originating status (CH)
		(c) CTH or change from subheading 3105.40 (US)	
		(d) CTSH with supplementary criteria (NZ)	Mixing processes confer new uses/imply new users (EGY)
		(a) CTSH, except from subheading 3105.30 (JPN)	Basket 2 Mixing diammonium phosphates and monoammonium phosphates cannot be considered as substantial transformation because it is a simple mixing (JPN)
		(b) CTSH (COL) (MEX))	This process results in a new product whose physical and chemical characteristics are different from its constituent raw materials. The product has different applications and uses.(COL)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(c) CTH (CAN) (CH)(EGY)(EC)	Minimal transformation e.g. putting up for sale by retail or pressing of tablets should not be sufficient for conferring originating status (CH)
		(d) CTH or a change from subheading 3105.30 (US)	
		(e) CTSH with supplementary criteria (NZ)	Mixing processes confer new uses/imply new users (EGY)
	-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :		
3105.51	--Containing nitrates and phosphates	(a) CTSH, except from heading 31.02, 31.03 or subheading 3105.30 or 3105.40 (JPN) (CAN)	Basket 2 Change to this subheading from heading 31.02, 31.03 or subheading 3105.30 through 3105.40 cannot be considered as substantial transformation because it results from a simple mixing (JPN)
		(b) CTSH (COL) (MEX)	Provided that there is no minimal process of mixing (COL)
		(c) CTSH provided supplementary criteria are satisfied (US) (NZ)	See Chapter note regarding mixtures and preparations (US)
		(d) CTH (CH)(EGY)	Minimal transformation e.g. putting up for sale by retail or pressing of tablets should not be sufficient for conferring originating status (CH)
		(e) CTH with mixture rule (EC)	Mixing processes confer new uses/imply new users (EGY) See Chapter rule regarding mixtures (EC)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3105.59	--Other	(a) CTSH, except from heading 31.02, 31.03 or subheading 2827.10, 2834.21, 2834.29, 3105.30 or 3105.40 (JPN)	Basket 2 Change to this subheading from heading 31.02, 31.03 or subheading 2827.10, 2834.21, 2834.29 or 3105.30 through 3105.40 cannot be considered as substantial transformation because it results from a simple mixing (JPN)
		(b) CTSH (COL) (MEX)	Provided that there is no minimal process of mixing (COL)
		(c) CTSH provided supplementary criteria are satisfied (US)(NZ)	See Chapter note regarding mixtures and preparations (US)
		(d) CTSH except from subheadings 3102.10 through 3103.90, 3105.30 or 3105.40 (CAN)	
		(e) CTH (CH)(EGY)	Mixing processes confer new uses/imply new users (EGY)
		(f) CTH with mixture rule (EC)	See Chapter rule regarding mixtures (EC) Minimal transformation e.g. putting up for sale by retail or pressing of tablets should not be sufficient for conferring originating status (CH)
3105.60	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	(a) CTSH, except from heading 31.03 or 31.04 (JPN) (CAN)	Basket 2 Change to this subheading from heading 31.03 or 31.04 cannot be considered as substantial transformation because it results from a simple mixing (JPN)
		(b) CTSH (COL) (MEX)	Provided that there is no minimal process of mixing (COL)
		(c) CTSH provided supplementary criteria are satisfied (US)(NZ)	See Chapter note regarding mixtures and preparations (US)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(d) CTH (CH)(EGY)	Minimal transformation e.g. putting up for sale by retail or pressing of tablets should not be sufficient for conferring originating status (CH) See Chapter rule regarding mixtures (EC)
		(e) CTH with mixture rule (EC)	Mixing processes confer new uses/imply new users (EGY)
3105.90	-Other	(a) CTSH, except from heading 31.02, 31.04 or subheading 2827.10, 2834.21, 2834.29 or 3105.10 through 3105.60 (JPN)	Basket 2 Change to this subheading from heading 31.02, 31.04 or subheading 2827.10, 2834.21, 2834.29 or 3105.10 through 3105.60 cannot be considered as substantial transformation because it results from a simple mixing (JPN)
		(b) CTSH (COL) (MEX)	Provided that there is no minimal process of mixing (COL)
		(c) CTSH provided supplementary criteria are satisfied (US)(NZ)	See Chapter note regarding mixtures and preparations (US)
		(d) CC except from subheadings 2827.10, 2834.21 or 2834.29 (CAN)	
		(e) CTH (CH)(EGY)	Mixing processes confer new uses/imply new users (EGY) Minimal transformation e.g. putting up for sale by retail or pressing of tablets should not be sufficient for conferring originating status (CH)
ex3105.90	-Natural potassic sodium nitrate (EC)	Wholly obtained concept expressed by Ottawa language (EC)	Basket 2
ex3105.90	-Other (EC)	CTH with mixture rule (EC)	Basket 2 See Chapter rule regarding mixtures (EC)

Chapter 32

1. Notwithstanding the tariff shift rules of this Chapter where a good of this Chapter is the product of a chemical reaction, the country of origin of the good shall be the country in which the good underwent that chemical reaction.

A “chemical reaction” means a process in which chemical bonds in molecules are broken and new chemical bonds are formed between the fragments of molecules or [and/or (SG) (US)] added elements so that one or more of the original bonds no longer link the same chemical elements of functional groups. [Changes in the degree of hydration, including to and from the anhydrous state, are not to be considered as chemical reactions. (CAN)](

2. [A foreign material or component will not be deemed to have satisfied all applicable requirements of these tariff shift rules by reason of a change from one classification to another merely as the result of the separation of one or more individual materials or components from an artificial mixture unless the isolated material or component, itself, also underwent a chemical reaction for the purpose of this Note. (CAN)](

3. [Mixtures and preparations For purposes of headings 32.03, 32.04, 32.05, 32.06, 32.07, 32.08, 32.09, 32.10, 32.12 and 32.15, the deliberate and proportionally controlled blending of materials, other than the mere addition of diluents, which results in the production of a good having prescribed color characteristics different from its individual constituent materials is considered to be origin conferring (US)](

4. [Transformation processes to obtain a quality, different from the characteristics of the imported products, required for special uses or further processing or making a substance available in a substance or medium within the same subheading or heading (CH)](

5. [Value added criterion : CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods (SG)](

Chapter 32

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			<p>The following comment provides further technical explanation on the hydration issue referred to in the second sentence of paragraph 2 of the proposed Note 1, by Canada, to Section VI of the Harmonized System.</p> <p>Many chemicals exist in different hydration states. That is, they can have different discrete numbers of water molecules associated with each molecule or unit cell. An example is sodium borate which commonly exists in the anhydrous form ($\text{Na}_2\text{B}_4\text{O}_7$), as the pentahydrate ($\text{Na}_2\text{B}_4\text{O}_7 \cdot 5\text{H}_2\text{O}$) and as the decahydrate ($\text{Na}_2\text{B}_4\text{O}_7 \cdot 10\text{H}_2\text{O}$). Refer to the entries under “borax, anhydrous”, “borax, pentahydrate” and “sodium borate” in the <u>Condensed Chemical Dictionary</u>. These compounds can be interchanged to another by adding or eliminating water molecules, for example :</p>
			$\text{a}_2\text{B}_4\text{O}_7 + 5 \text{H}_2\text{O} \rightleftharpoons \text{Na}_2\text{B}_4\text{O}_7 \cdot 5\text{H}_2\text{O}$
			$\text{Na}_2\text{B}_4\text{O}_7 \cdot 10\text{H}_2\text{O} \xrightarrow{\text{heat}} \text{Na}_2\text{B}_4\text{O}_7 + 10 \text{H}_2\text{O}$ <p>These water molecules are sometimes called “bound water”, “water of hydration” or “water of crystallisation” and are chemically bound to the remainder of the molecule</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			The Canadian proposal would exclude changes in the degree of hydration from the scope of a "chemical reaction" (CAN)
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	CTH or CTSH [except from specified headings or subheadings]; or Chemical reaction [excluding changes in degree of hydration]; or	EC and Turkey reserved their positions on all headings of this Chapter
		[Specified physical transformations : fractionation; purification; physical separation]; or [Mixing as defined]; or [Generic rule applying to mixing and standardization] or [Value added criteria as defined]; or [Other supplementary criteria to be determined]	Physical transformations such as mixing, shading, wet-milling, emulsifying, dispersing, spray drying, standardization, micronization , pelleting (CH)
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.		<i>Decisions as specified for subheadings</i>
3201.10	-Quebracho extract	CTSH [with supplementary criteria]	Basket 1 Basket 2 for the bracketed text
3201.20	-Wattle extract	CTSH [with supplementary criteria]	Basket 1 Basket 2 for the bracketed text
3201.90	-Other	CTSH [with supplementary criteria]	Basket 1 Basket 2 for the bracketed text Supplementary criteria required with respect to chemical processing of extracts (US)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.		Reactions leading to any derivatives, formation of salts, etherification, esterification, other derivatizations of sumac (3201.90) or of any other tannic system (3201.90), acetylation or esterification of gallotannic acid, constitute a substantial transformation (CH) <i>Decisions as specified for subheadings</i>
3202.10	-Synthetic organic tanning substances	CTSH [with supplementary criteria]	Basket 1 Basket 2 for the bracketed text Provided that there is no minimal process of mixing (COL) Reactions starting with synthetic organic tannic-like substances leading to new derivatives of synthetic organic tanning substances constitute a substantial transformation (CH) Formulation is deemed to be a substantial transformation and a change to this subheading implies different properties and uses (EGY)
3202.90	-Other	CTSH [with supplementary criteria]	Basket 1 Basket 2 for the bracketed text Provided that there is no minimal process of mixing (COL)
			Supplementary criteria are necessary with respect to preparations made from materials of this heading to account for changes from tanning substances to tanning preparations (US)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			<p>Manufacture of preparations (3202.90) starting with synthetic organic tannic substances (3202.10). Making tannic preparations (3202.90) starting with inorganic tannic substances (3202.90); making tannic preparations (3202.90) starting with inorganic tannic substances (3202.90) plus organic tannic substances (3202.90) constitute a substantial transformation (CH)</p> <p>Formulation is deemed to be a substantial transformation and a change to this subheading implies different properties and uses (EGY)</p>
32.03	<p>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.</p>	CTH [with supplementary criteria]	<p>Basket 1 Basket 2 for the bracketed text</p> <p>See chapter note regarding mixtures and preparations (US)</p> <p>Standardization of these coloring matters including mixtures of vegetable and animal origin constitute a substantial transformation . Standardization would include milling,, wet milling, dispersions, shadecorrection, correct brilliance, etc.(CH)</p> <p>Formulation is deemed to be a substantial transformation and a change to this heading implies different properties and uses (EGY)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.		<p><i>Decisions as specified for subheadings</i></p> <p>Manufacture of dispersions (emulsions and suspensions); manufacture of disperse dyes starting from presscake (milling, dispersing, standardization and spray drying), preparing mixtures of vat and dispersed dyes for dyeing polyester cotton, manufacture of apocarotenoid acid ethyl ester from apocarotenal; Chemical modification of Copper phthalocyanines to produce direct dyes; masterbatches with only one pigment component; masterbatches with several pigment components for all pigments which have no specific tariff heading constitute a substantial transformation (CH)</p> <p>Dispersion and formulation is deemed to be substantial transformation and change to this heading confers different properties and uses (EGY)</p>
	-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :		
3204.11	--Disperse dyes and preparations based thereon	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2</p> <p>The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3204.12	--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	CTH; or Change to or within this subheading with supplementary criteria	<p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p> <p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules Provided that there is no minimal process of mixing (COL) See Chapter note regarding mixtures and preparations (US) Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>
3204.13	--Basic dyes and preparations based thereon	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules Provided that there is no minimal process of mixing (COL) See Chapter note regarding mixtures and preparations (US) Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3204.14	--Direct dyes and preparations based thereon	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>
3204.15	--Vat dyes (including those usable in that state as pigments) and preparations based thereon	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3204.16	--Reactive dyes and preparations based thereon	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>
3204.17	--Pigments and preparations based thereon	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3204.19	--Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>
3204.20	-Synthetic organic products of a kind used as fluorescent brightening agents	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>
3204.90	-Other	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			<p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>
32.05	<p>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</p>	<p>CTH; [Change within this heading with supplementary criteria]</p>	<p>Basket 1 Basket 2 for the bracketed text Processing of lakes is deemed to be substantial transformation (EGY)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>All standardization for strength and shade within minimal tolerances constitute a substantial transformation and represents the crucial step for valuable coloring matters (CH)</p>
32.06	<p>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.</p>		<p><i>Decisions as specified for subheadings</i> All standardization for strength and shade within minimal tolerances constitute a substantial transformation and represents the crucial step for valuable coloring matters (CH)</p> <p>Masterbatches with several pigment components; masterbatches with only one pigment component (surface-treated titanoxid to titandioxid-masterbatch); masterbatches with several pigment components for all pigments which have no specific tariff heading i.e.: pastes, dispersions, liquids (solutions), granulates, etc. (3206.49) constitute a substantial transformation (CH)</p>
	<p>-Pigments and preparations based on titanium dioxide:</p>		

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3206.11	--Containing 80 % or more by weight of titanium dioxide calculated on the dry weight	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Preparation of pigments is deemed to be substantial transformation (EGY)</p> <p>Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>
3206.19	--Other	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Preparation of pigments is deemed to be substantial transformation (EGY)</p> <p>Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)
3206.20	-Pigments and preparations based on chromium compounds	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Preparation of pigments is deemed to be substantial transformation (EGY)</p> <p>Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>
3206.30	-Pigments and preparations based on cadmium compounds	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Preparation of pigments is deemed to be substantial transformation (EGY)</p> <p>Provided that there is no minimal process of mixing (COL)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			See Chapter note regarding mixtures and preparations (US) Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)
	-Other colouring matter and other preparations :		
3206.41	--Ultramarine and preparations based thereon	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Preparation of pigments is deemed to be substantial transformation (EGY)</p> <p>Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>
3206.42	--Lithopone and other pigments and preparations based on zinc sulphide	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
			<p>Preparation of pigments is deemed to be substantial transformation (EGY)</p> <p>Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>
3206.43	--Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2</p> <p>The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Preparation of pigments is deemed to be substantial transformation (EGY)</p> <p>Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3206.49	--Other	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Preparation of pigments is deemed to be substantial transformation (EGY)</p> <p>Provided that there is no minimal process of mixing (COL)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>
3206.50	-Inorganic products of a kind used as luminophores	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Preparation of pigments is deemed to be substantial transformation (EGY)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Physical transformations, including standardization, are considered substantial transformation for these goods (CH) (PHI)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.		<i>Decisions as specified for the subheadings</i> All standardization for strength and shade within minimal tolerances constitute a substantial transformation and represents the crucial step for valuable coloring matters (CH) (PHI)
3207.10	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	CTH; or Change to or within this subheading with supplementary criteria	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules Preparation of pigments is deemed to be substantial transformation (EGY) See Chapter note regarding mixtures and preparations (US)
3207.20	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	CTH; or Change to or within this subheading with supplementary criteria	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules Preparation of pigments is deemed to be substantial transformation (EGY) See Chapter note regarding mixtures and preparations (US) Manufacture of vitrifiable enamels (3207.20) from prepared pigments (3207.10) constitute a substantial transformation (CH)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3207.30	-Liquid lustres and similar preparations	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Preparation of pigments is deemed to be substantial transformation (EGY)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Manufacture of vitrifiable enamels (3207.20) from prepared pigments (3207.10) constitute a substantial transformation (CH)</p>
3207.40	-Glass frit and other glass, in the form of powder, granules or flakes	CTH; or Change to or within this subheading with supplementary criteria	<p>Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Preparation of pigments is deemed to be substantial transformation (EGY)</p> <p>See Chapter note regarding mixtures and preparations (US)</p> <p>Manufacture of vitrifiable enamels (3207.20) from prepared pigments (3207.10) constitute a substantial transformation (CH)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.		<p><i>Decisions as specified for subheadings</i></p> <p>Change to the solutions classified in this heading as a result of application of <i>HS Chapter</i> Note 4 from heading 39.01 through 39.13 cannot be considered as a substantial transformation because it results from a simple dilution (JPN)</p> <p>All standardization for strength and shade within minimal tolerances constitute a substantial transformation and represents the crucial step for valuable coloring matters. These coloring matters are often mixtures of preparations based on different polymers (CH) (PHI)</p> <p>Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution. (SG)</p>
3208.10	-Based on polyesters	CTH or change to or within this subheading with supplementary criteria [mixtures] [physical transformation] [except from heading 39.01 through 39.13 resulting from the addition of organic solvents] (JPN) (CAN) [CTSH or value added criterion as defined on conversion of solutions defined in Chapter 32 Note 4 into paints (including) enamels or varnishes (including lacquers) of heading 32.08] (SG)	<p>Basket 2</p> <p>The TRCO has agreed to maintain the option of formulating origin rules on the basis of CTSH or where appropriate change of tariff classification with exclusions instead of CTH, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p>
			<p>Formulation and mixing are deemed to be substantial transformation (EGY)</p> <p>See Chapter note regarding mixtures and preparations (US)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3208.20	-Based on acrylic or vinyl polymers	CTH or change to or within this subheading with supplementary criteria [mixtures] [physical transformation] [except from heading 39.01 through 39.13 resulting from the addition of organic solvents] (JPN) (CAN) [CTSH or value added criterion as defined on conversion of solutions defined in Chapter 32 Note 4 into paints (including) enamels or varnishes (including lacquers) of heading 32.08] (SG)	<p>Basket 2 The TRCO has agreed to maintain the option of formulating origin rules on the basis of CTSH or where appropriate change of tariff classification with exclusions instead of CTH, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Formulation and mixing are deemed to be substantial transformation (EGY) See Chapter note regarding mixtures and preparations (US)</p>
3208.90	-Other	CTH or change to or within this subheading with supplementary criteria [mixtures] [physical transformation] [except from heading 39.01 through 39.13 resulting from the addition of organic solvents] (JPN) (CAN) [CTSH or value added criterion as defined on conversion of solutions defined in Chapter 32 Note 4 into paints (including) enamels or varnishes (including lacquers) of heading 32.08] (SG)	<p>Basket 2 The TRCO has agreed to maintain the option of formulating origin rules on the basis of CTSH or where appropriate change of tariff classification with exclusions instead of CTH, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules</p> <p>Formulation and mixing are deemed to be substantial transformation (EGY) See Chapter note regarding mixtures and preparations (US)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		<i>Decisions as specified for the subheadings</i> All Standardization for strength and shade within minimal tolerances constitute a substantial transformation and represents the crucial step for valuable coloring matters. These coloring matters are often mixtures of preparations based on different polymers (CH) (PHI)
3209.10	-Based on acrylic or vinyl polymers	CTH; or Change to or within this subheading with supplementary criteria	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules Formulation and mixing are deemed to be substantial transformation (EGY) See Chapter note regarding mixtures and preparations (US)
3209.90	-Other	CTH; or Change to or within this subheading with supplementary criteria	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules Formulation and mixing are deemed to be substantial transformation (EGY) See Chapter note regarding mixtures and preparations (US)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	CTH; or Change to or within this heading with supplementary criteria	Basket 2 See Chapter note regarding mixtures and preparations (US) All standardization for strength and shade within minimal tolerances constitute a substantial transformation and represents the crucial step for valuable coloring matters (CH) (PHI)
32.11	Prepared driers.	CTH	Basket 1
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.	<i>Decisions as specified for subheadings</i>	
3212.10	-Stamping foils	CTSH	Basket 1
3212.90	-Other	CTH, except when resulting only from putting up in forms or packing for retail sale; [change within this subheading with supplementary criteria]	Basket 2
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	CTH, except when resulting only from putting in tablets, tubes, jars, bottles, pans or in similar forms or packings	Basket 1

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3213.10	-Colours in sets		
3213.90	-Other		
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.	CTH, [except from subheading 3824.50 (CAN)]	Basket 1 Basket 2 for the bracketed text The respective formulations are deemed to be substantial transformation (EGY)
3214.10	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings		
3214.90	-Other		
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	CTH; or Change to or within this heading with supplementary criteria	Basket 2 The TCRO has agreed to maintain the option of formulating origin rules on the basis of CTSH instead of CTH where appropriate, depending upon the outcome of its deliberations on the scope of application of a mixture rule and other rules Except any minimal operations of packaging for retail sale or simple dilution (COL) The respective formulations are deemed to be substantial transformation (EGY) See Chapter note regarding mixtures and preparations (US)
	-Printing ink :		
3215.11	--Black		
3215.19	--Other		
3215.90	-Other		

Chapter 33

1. [Notwithstanding the tariff shift rules of this Chapter, where a good of this Chapter is the product of a chemical reaction, the country or origin of the good shall be the country in which the good underwent that chemical reaction.

A “chemical reaction” means a process in which chemical bonds in molecules are broken and new chemical bonds are formed between the fragments of molecules or added elements so that one or more of the original bonds no longer link the same chemical elements of functional groups. Changes in the degree of hydration, including to and from the anhydrous state, are not to be considered as chemical reactions. (COS)]
2. [A foreign material or component will not be deemed to have satisfied all applicable requirements of these tariff shift rules by reason of a change from one classification to another merely as the result of the separation of one or more individual materials or components from an artificial mixture unless the isolated material or component, itself, also underwent a chemical reaction for the purpose of this Note (CAN)]
3. [Mixtures and preparations
 - (a) For purposes of headings 33.01 and 33.02, the extraction of materials which results in a good having odoriferous characteristics different from the unextracted material is considered to be origin conferring.
 - (b) For purposes of heading 33.02, the deliberate and proportionally controlled blending of materials, other than the mere addition of alcohol or other diluents, which results in the production of a good having prescribed odoriferous or flavoring characteristics different from its individual constituent materials is considered to be origin conferring (US)]
4. [Value added criterion : CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods (SG)]

Chapter 33

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
Chapter 33	Essential oils and resins; perfumery, cosmetic or toilet preparations	<p>CTH or CTSH [except from specified headings or subheadings] [Chemical Reaction] [excluding changes in degree of hydration]; or</p> <p>[specified physical transformations : fractionation; purification; physical separation]; or</p> <p>[mixing as defined]; or</p> <p>[value added criteria as defined]; or</p> <p>[other supplementary criteria to be determined]</p>	<p>EC and Turkey reserved their positions on all headings of this Chapter</p> <p>Physical transformations such as emulsifying (CH)</p>
33.01	<p>- Essential oils (terpeneless or not), including concretes and absolutes; resins; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.</p>	<p>CTH; [change to or within the subheadings of this heading with supplementary criteria]</p>	<p>Basket 1 Basket 2 for the bracketed text</p> <p>See Chapter note Mixtures and Preparations (a) concerning extractions (US)</p> <p>Concentrates of essential oils (3301.90) from essential oils (3301.), mixtures of aqueous distillates and aqueous solutions of essential oils; and other similar chemical reactions constitute a substantial transformation without a change of heading or subheading (CH)</p>
-	Essential oils of citrus fruit :		<i>Decisions as specified for the heading</i>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
3301.11	-- Of bergamot		
3301.12	-- Of orange		
3301.13	-- Of lemon		
3301.14	-- Of lime		
3301.19	-- Other		
	- Essential oils other than those of citrus fruit :		
3301.21	-- Of geranium		
3301.22	-- Of jasmin		
3301.23	-- Of lavender or of lavandin		
3301.24	-- Of peppermint (Mentha piperita)		
3301.25	-- Of other mints		
3301.26	-- Of vetiver		
3301.29	-- Other		
3301.30	- Resinoids		
3301.90	- Other		
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.	(a) CTH, except from heading 22.07, 22.08 or 33.01 (JPN)	Basket 2 Change to this heading from heading 22.07, 22.08 or 33.01 cannot be considered as substantial transformation because it results from a simple process (JPN)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
		(b) CTH (COL) (EGY)	<p>See Chapter note Mixtures and Preparations (US)</p> <p>Perfume oil (3302.90) from simple and/or complex odoriferous substances (3302.90), and other similar processes constitute a substantial transformation without a change of heading or subheading (CH)</p>
		(c) CTSH and a change within a subheading provided supplementary criteria are satisfied (US)	
		(d) CTH except from heading 22.07 or 22.08 (MEX) (CAN)	
		(e) CTSH or change within the subheading with supplementary criteria (physical transformation) (CH)	
		(f) CTSH (NZ)	
		(g) CTSH or supplementary criteria (SG)	
3302.10	<p>- Of a kind used in the food or drink industries</p> <p>- Other</p>		<i>Decisions as specified for the heading</i>
3302.90			<i>Decisions as specified for the heading</i>
33.03	Perfumes and toilet waters.	CTH; [except from 33.01 or 3302.90(or [change within this heading with supplementary criteria]	<p>Basket 1</p> <p>Basket 2 for the bracketed text</p>
			<p>The mere dilution of goods of 3301 or 3302.90 should not be considered origin conferring (US)</p> <p>Mixtures of perfumes constitutes a substantial transformation without a change of heading (CH)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	(a) CTH (JPN) (COL) (EGY) (PHI)	Basket 2 These preparations are deemed to imply substantial transformation; also, different uses/users are implied (EGY)
		(b) CTSH (US) (MEX) (CAN) (NZ) (CH)	
		(c) CTSH or supplementary criteria (SG)	Powders whether or not compressed are classified under the same heading, and other similar processes constitute a substantial transformation without a change of heading or subheading (CH)
		Decisions as specified for the heading	
- Lip make-up preparations			
- Eye make-up preparations			
- Manicure or pedicure preparations			
- Other :			
3304.91	-- Powders, whether or not compressed		
3304.99	-- Other		

Chapter 34: Soap, Organic Surface-Active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modelling Paste, "Dental Waxes" and Dental Preparations with a Basis of Plaster

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

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

Chapter 37: Photographic or Cinematographic Goods

Chapter 38: Miscellaneous Chemical Products

SECTION VII OF THE HARMONIZED SYSTEM(Chapters 39-40)

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes:

Chapter 39: Plastics and Articles Thereof: Rubber and Articles Thereof

Chapter 40: Rubber and Articles Thereof

SECTION VIII OF THE HARMONIZED SYSTEM
(Chapters 41-43)

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)

Section Notes :

Chapter 41

Chapter Notes:

A HS Code number	B Description of goods	C Substantial transformation is considered to take place in the country in which	D Remarks or justification of the previous columns
Chapter 41	Raw hides and skins (other than furskins) and leather	Change to headings of this Chapter from any other heading, except the following:	Decision: Basket 2. For further study to ascertain if tanning or retanning of pretanned leather may confer origin. Members are requested to furnish Sec with additional information. SG indicated a preference for a rule based on change at the subheading level.
41.01	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	Change to this heading from any other Chapter.	Decision: Basket 2. For further study with additional information and justification to be provided by the original proponents (JPN and CAN). ARG expressed his reservations. He will forward a written text to state his view.
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	Change to this heading from any other Chapter.	Decision: Basket 2. For further study taking into account the proposals of CH and EC regarding removal of wool from sheep and lamb skins. US considered that the proposals for 4102.21 and 4102.29 could be combined to clarify the EC proposal regarding removal of wool as being origin conferring rather than pickling as being origin conferring. ARG registered a reservation and will forward a text to Sec. All original proponents are requested to help by furnishing Sec with additional information and justification.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
ex 41.02	<u>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter, without wool on.</u> (CH)	Supplementary criteria are necessary. (CH)	The removal of wool from a skin substantially changes its characteristics and makes it suitable for various uses. (CH) Decision: Basket 2. See remark for heading 41.02.
4102.21	-- Pickled	Change to this subheading from any other subheading. (EC)	The removal of wool from sheep or lamb skins with wool on can be considered as a substantial transformation. (EC) Decision : Basket 2. See remark for heading 41.02.
4102.29	-- Other	Change to this subheading from any other subheading. (EC)	The removal of wool from sheep or lamb skins with wool on can be considered as a substantial transformation. (EC) Decision : Basket 2. See remark for heading 41.02.
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	A change to this heading from any other Chapter.	Decision : Basket 2. See remark for heading 41.02.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.	(a) Change to these headings (41.04 - 41.07) from any other heading; or Change to finished leather of these headings from pretanned leather of the same heading; or Other supplementary criteria are necessary. (JPN)	Change to finished leather from pretanned leather is deemed to be a substantial transformation from the technical point of view. (JPN) Decision: Basket 2. For further study to synthesize the views of proponents regarding pre-tanning, tanning, finishing or retanning of pre-tanned leather as origin conferring. Proponents who had rules for this heading and subheadings are requested to furnish Sec with further information and justification.
		(b) A change to pretanned leather of headings 41.04 through 41.07 from hides of skins of headings 41.01 to 41.03 is deemed not to be origin-conferring. A change within headings 41.04 through 41.07, including a change within the same heading, which results from the retanning of pre-tanned leather, is deemed to be origin-conferring. (US)	Pre-tanning results in a product that must be subjected to further tanning. It should not be considered a substantial transformation even though a change of heading from 41.01, 41.02 or 41.03 has occurred. (US) Decision: Basket 2. See remark for 41.04.
ex 41.04	<u>Leather of bovine or equine animals, without hair on, retanned or finished, other than of heading 41.08 or 41.09.:</u> - <u>Retanned</u> (CH) (EC)	(a) Supplementary criteria are necessary. (CH)	The retanning of leathers and pre-tanned skins of heading 41.04 confers upon them substantially different properties and uses. (CH) Decision: Basket 2. See remark for 41.04. The NZ Delegate indicated he could furnish information to help in the study.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) Change to these split headings from any other split heading of these headings (41.04 to 41.07) (EC)	Retanning of pre-tanned or tanned leather of this heading can be considered as a substantial transformation. (EC) Decision: Basket 2. See remark for 41.04.
ex 41.04	- <u>Finished</u> (CH) (EC)	(a) Supplementary criteria are necessary. (CH)	The finishing of tanned skins prepared them for direct use and confers upon them substantially different properties and uses. (CH) Decision: Basket 2. See remark for 41.04.
4104.10	- Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m ²) - Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split :	(b) Change to this split heading from any other split heading of these headings (41.04 to 41.07) (EC)14 June 2005	Finishing processes of tanned leather, such as fat-liquoring, dyeing, patenting, can be considered as a substantial transformation. (EC) Decision : Basket 2. See remark for 41.04. Decision : Basket 2. See remark for 41.04.
<u>4104.21</u> - <u>4104.29</u>	Please refer to the HS for description of goods. (Sec)	A change to subheading 4104.10 from any other subheading. (CAN)	Decision: Basket 2. See remark for 41.04.
	- Other bovine leather and equine leather, parchment-dressed or prepared after tanning :	A change to subheading 4104.21 through 4104.29 from any subheading outside that group. (CAN)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
4104.31 - 4104.39	Please refer to the HS for description of goods. (Sec)	A change to subheading 4104.31 through 4104.39 from any subheading outside that group. (CAN)	Decision : Basket 2. See remark for 41.04.
41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.	(a) Change to these headings (41.04 - 41.07) from any other heading; or Change to finished leather of these headings from pretanned leather of the same heading; or Other supplementary criteria are necessary. (JPN)	Change to finished leather from pretanned leather is deemed to be a substantial transformation from the technical point of view. (JPN) Decision: Basket 2. For further study to ascertain if pre-tanning, tanning, retanning or finishing of pre-tanned leather confers origin. Additional information and justification to be provided by the proponents. The NZ Delegate entered a reservation pending further research.
		(b) A change to pretanned leather of headings 41.04 through 41.07 from hides of skins of headings 41.01 to 41.03 is deemed not to be origin-conferring. A change within headings 41.04 through 41.07, including a change within the same heading, which results from the retanning of pre-tanned leather, is deemed to be origin-conferring. (US)	Pre-tanning results in a product that must be subjected to further tanning. It should not be considered a substantial transformation even though a change of heading from 41.01, 41.02 or 41.03 has occurred. (US) Decision: Basket 2. See remark for (a).
ex 41.05	<u>Sheep or lamb skin leather, without wool on, retanned or finished, other than leather of heading 41.08 or 41.09 :</u> - <u>Retanned</u> (CH) (EC)	(a) Supplementary criteria are necessary. (CH)	The retanning of leathers and pre-tanned skins of heading 41.05 confers upon them substantially different properties and uses. (CH) Decision: Basket 2. For further study. Also see remark for (a) for heading 41.05.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) Change to these split headings from any other split heading of these headings (41.04 to 41.07) (EC)	Retanning of pre-tanned or tanned leather of this heading can be considered as a substantial transformation. (EC) Decision: Basket 2 . For further study. Also see remark for heading 41.05.
ex 41.05	- <u>Finished</u> (CH) (EC)	(a) Supplementary criteria are necessary. (CH)	The finishing of tanned skins prepared them for direct use and confers upon them substantially different properties and uses. (CH) Decision: Basket 2 . For further study. Also see remark for heading 41.05.
		(b) Change to these split headings from any other split heading of these headings (41.04 to 41.07) (EC)	Finishing processes of tanned leather, such as fat-liquoring, dyeing, patenting, can be considered as a substantial transformation. (EC) Decision: Basket 2 . For further study. Also see remark for heading 41.05.
	- Tanned or retanned but not further prepared, whether or not split :		
4105.11	-- Vegetable pre-tanned	A change to subheading 4105.11 through 4105.19 from any subheading outside that group. (CAN)	Decision: Basket 2 . For further study. Also see remark for heading 41.05.
4105.12	-- Otherwise pre-tanned	A change to subheading 4105.11 through 4105.19 from any subheading outside that group. (CAN)	Decision: Basket 2 . For further study. Also see remark for heading 41.05.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
4105.19	-- Other	A change to subheading 5105.11 through 5105.19 from any subheading outside the group. (CAN)	Decision: Basket 2. For further study. Also see remark for heading 41.05.
4105.20	- Parchment-dressed or prepared after tanning	A change to subheading 4105.20 from any other subheading. (CAN)	Decision: Basket 2. For further study. Also see remark for heading 41.05.
41.06	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.	(a) Change to these headings (41.04 - 41.07) from any other heading; or Change to finished leather of these headings from pretanned leather of the same heading; or Other supplementary criteria are necessary. (JPN)	Decision: Basket 2. For further study to ascertain if pre-tanning, tanning, retanning or finishing of pre-tanned leather confers origin. Additional information and justification to be provided by the proponents.
		(b) A change to pretanned leather of headings 41.04 through 41.07 from hides of skins of headings 41.01 to 41.03 is deemed not to be origin-conferring. A change within headings 41.04 through 41.07, including a change within the same heading, which results from the retanning of pre-tanned leather, is deemed to be origin-conferring. (US)	Pre-tanning results in a product that must be subjected to further tanning. It should not be considered a substantial transformation even though a change of heading from 41.01, 41.02 or 41.03 has occurred. (US) Decision: Basket 2. See remark for (a).
ex 41.06	<u>Goat or kid skin leather without hair on, retanned or finished, other than leather of heading No. 41.08 or 41.09 :</u> - <u>Retanned</u> (CH) (EC)	(a) Supplementary criteria are necessary. (CH)	The retanning of leathers and pre-tanned skins of heading 41.06 confers upon them substantially different properties and uses. (CH) Decision: Basket 2. For further study. Also see remark for heading 41.06.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) Change to these split headings from any other split heading of these headings (41.04 to 41.07) (EC)	Retanning of pre-tanned or tanned leather of this heading can be considered as a substantial transformation. (EC) Decision: Basket 2 . For further study. Also see remark for heading 41.06.
ex 41.06	- <u>Finished</u> (CH) (EC)	(a) Supplementary criteria are necessary. (CH)	The finishing of tanned skins prepared them for direct use and confers upon them substantially different properties and uses. (CH) Decision: Basket 2 . For further study. Also see remark for heading 41.06.
		(b) Change to these split headings from any other split heading of these headings (41.04 to 41.07) (EC)	Finishing processes of tanned leather, such as fat-liquoring, dyeing, patenting, can be considered as a substantial transformation. (EC) Decision: Basket 2 . For further study. Also see remark for heading 41.06.
	- Tanned or retanned but not further prepared, whether or not split :		
4106.11	--Vegetable pre-tanned	A change to subheading 4106.11 through 4106.19 from any subheading outside that group. (CAN)	Decision: Basket 2 . For further study. Also see remark for heading 41.06.
4106.12	--Otherwise pre-tanned	A change to subheading 4106.11 through 4106.19 from any subheading outside that group. (CAN)	Decision: Basket 2 . For further study. Also see remark for heading 41.06.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
4106.19	--Other	A change to subheading 4106.11 through 4106.19 from any subheading outside that group. (CAN)	Decision: Basket 2. For further study. Also see remark for heading 41.06.
4106.20	-Parchment-dressed or prepared after tanning	A change to subheading 4106.20 from any other subheading. (CAN)	Decision: Basket 2. For further study. Also see remark for heading 41.06.
41.07	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.	(a) Change to these headings (41.04 - 41.07) from any other heading; or Change to finished leather of these headings from pretanned leather of the same heading; or Other supplementary criteria are necessary. (JPN) (b) A change to pretanned leather of headings 41.04 through 41.07 from hides of skins of headings 41.01 to 41.03 is deemed not to be origin-conferring. A change within headings 41.04 through 41.07, including a change within the same heading, which results from the retanning of pre-tanned leather, is deemed to be origin-conferring. (US)	Change to finished leather from pretanned leather is deemed to be a substantial transformation from the technical point of view. (JPN) Decision: Basket 2. For further study to ascertain if pre-tanning, tanning, retanning or finishing of pre-tanned skins confers origin. Proponents are requested to provide Sec with additional information or justification. Pre-tanning results in a product that must be subjected to further tanning. It should not be considered a substantial transformation even though a change of heading from 41.01, 41.02 or 41.03 has occurred. (US) Decision: Basket 2. For further study. Also see remark above.
ex 41.07	<u>Leather of other animals, without hair on, retanned or finished, other than leather of heading No. 41.08 or 41.09:</u> - <u>Retanned</u> (CH) (EC)	(a) Supplementary criteria are necessary. (CH)	The retanning of leathers and pre-tanned skins of heading 41.07 confers upon them substantially different properties and uses. (CH) Decision: Basket 2. For further study. Also see remark for heading 41.07.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) Change to these split headings from any other split heading of these headings (41.04 to 41.07) (EC)	Retanning of pre-tanned or tanned leather of this heading can be considered as a substantial transformation. (EC) Decision: Basket 2. For further study. Also see remark for heading 41.07.
ex 41.07	- <u>Finished</u> (CH) (EC)	(a) Supplementary criteria are necessary. (CH)	The finishing of tanned skins prepared them for direct use and confers upon them substantially different properties and uses. (CH) Decision: Basket 2. For further study. Also see remark for heading 41.07.
4107.10	- Of swine	(b) Change to these split headings from any other split heading of these headings (41.04 to 41.07) (EC)	Finishing processes of tanned leather, such as fat-liquoring, dyeing, patenting, can be considered as a substantial transformation. (EC) Decision: Basket 2. For further study. Also see remark for heading 41.07.
ex ¹ 4107.10	- <u>Of swine, excluding parchment-dressed or prepared after tanning.</u> (CAN)	A change to subheading ex ¹ 4107.10 from any other heading. (CAN)	Decision: Basket 2. For further study. Also see remark for heading 41.07.
ex ² 4107.10	- <u>Of swine, parchment-dressed or prepared after tanning.</u> (CAN)	A change to subheading ex ² 4107.10 from any other heading; or A change to subheading ex ² 4107.10 from subheading ex ¹ 4107.10. (CAN)	Decision: Basket 2. For further study. Also see remark for heading 41.07.
	- Of reptiles :		
4107.21	-- Vegetable pre-tanned	A change to subheading 4107.21 from any other heading. (CAN)	Decision: Basket 2. For further study. Also see remark for heading 41.07.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
4107.29	-- Other		
ex ¹ 4107.29	-- <u>Of reptiles, other, excluding parchment-dressed or prepared after tanning.</u> (CAN)	A change to subheading ex ¹ 4107.29 from any other heading. (CAN)	Decision: Basket 2. For further study. Also see remark for heading 41.07.
ex ² 4107.29	-- <u>Of reptiles, other, parchment-dressed or prepared after tanning.</u> (CAN)	A change to subheading ex ² 4107.29 from any other heading; or A change to subheading ex ² 4107.29 from subheading ex ¹ 4107.29. (CAN)	Decision: Basket 2. For further study. Also see remark for heading 41.07.
4107.90	- Of other animals		
ex ¹ 4107.90	- <u>Of other animals, excluding parchment-dressed or prepared after tanning.</u> (CAN)	A change to subheading ex ¹ 4107.90 from any other heading. (CAN)	Decision: Basket 2. For further study. Also see remark for heading 41.07.
ex ² 4107.90	- <u>Of other animals, parchment-dressed or prepared after tanning.</u> (CAN)	A change to subheading ex ² 4107.90 from any other heading; or A change to subheading ex ² 4107.90 from subheading ex ¹ 4107.90. (CAN)	Decision: Basket 2. For further study. Also see remark for heading 41.07.
41.08	Chamois (including combination chamois) leather.	Change to this heading from any other heading.	Decision: Basket 1.
41.09	Patent leather and patent laminated leather; metallised leather	Change of to this heading from any other heading, [except headings 41.04 and 41.07.]	Decision: Basket 2. For further study. ARG reserved its position, considering that changes from headings 41.04 through 41.07 should be excluded because the processing involved is not a substantial transformation.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
41.10	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	[(a) the material that determines the classification of the goods was wholly obtained; or (b) each material in the good which does not originate in that country has undergone a change in classification to this heading form another heading]	Residues from the manufacture of leather or skins of other headings. (CH) Decision: Basket 2. For further study with additional information and justification to be provided by the original proponents (EC and CH).
41.11	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	Chapter rule applies.	Decision: Basket 1.

CHAPTER 42

Chapter Notes:

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).	Change to the headings of this Chapter from any other heading, except the following:	Decision: Basket 2 . This Chapter rule is provisionally adopted. To be revisited later.
42.01	Saddlery and harness for any animal (including traces, leads, knees pads, muzzles, saddle clothes, saddle bags, dog coats and the like), of any material.	Chapter rule applies.	Two major operations take place in this heading: (a) the cutting of the leather or skin into shape, (b) assembling the leather to make a specific product. (CH) Decision: Basket 2 . Some members had reservations on CH's proposal (see above). Problems concerning also parts and assembly were identified. They needed to be addressed, possibly by reference to the general rules or value added criteria. The rule was put under Basket 2, pending further study.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	Supplementary criteria are necessary. (CH) (EC)	See comment for heading 42.01. (CH) Decision: Examination deferred. The goods of this heading involve textile materials and should be considered together with other origin rules proposed for textile articles.
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	Supplementary criteria are necessary. (CH)	The exact operations to be carried out must be defined. (CH) Decision: Examination deferred. The rule for this heading to be considered together with the rules for other Chapters of textile articles.
ex 42.03	<u>Articles of apparel, of leather or of composition leather (EC)</u>	Not applicable. Complete making-up. (EC)	To be considered as a substantial transformation, the manufacture of articles of apparel has to include all operations following the cutting of the leather or furskins. (EC) Decision: Examination deferred. See remark above.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
42.04	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	Supplementary criteria are necessary. (CH)	Decision: Basket 2. For further study with additional information and specific examples to be provided by members and the proponent (CH). CH clarified that either one of the two operations (cutting and assembly) mentioned in the rules proposed for headings 42.01 - 42.06 could be enough to confer origin.
42.05	Other articles of leather or of composition leather.	Supplementary criteria are necessary. (CH)	Decision: Basket 2. For further study. Members were called on to provide Sec with additional information.
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	Chapter rule applies.	Decision: Basket 1.

CHAPTER 43

Chapter Notes:

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
Chapter 43	Furskins and artificial fur; manufactures thereof	Change to the headings of this Chapter from any other heading, except the following:	Decision: Basket 1.
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.	Change to this heading from any other Chapter.	Decision: Basket 2. ARG reserved its position. He suggested that the "change" should be from raw skin. Further study is required with additional information to be provided by members.
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.	Chapter rule applies, except 4302.30.	Decision: Basket 1.
4302.30	- Whole skins and pieces or cuttings thereof, assembled	(a) Change to this subheading from any other subheading. (CH) (EC) (HK) JPN)	The assembly of unassembled fur (subheadings 4302.11, 4302.12, 4302.13, 4302.19, 4302.20) is a complex operation conferring a substantially different use. (CH) The manufacture of assembled tanned or dressed furskins of this subheading by assembling non-assembled tanned or dressed furskins classified in this heading can be considered as a substantial transformation. (EC)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
			<p>Change to dropped skins from tanned skins is deemed to be a substantial transformation from a technical point of view. Dropped skins are skins which have been cut into strips, and reassembled in their original order so as to obtained a longer skin. (JPN)</p> <p>Assembly of non-assembled tanned or dressed furskins is considered to be sufficient for substantial transformation. (HK)</p> <p>Decision: Basket 2. For further study with additional information and justification to be provided by the proponents.</p>
		(b) Goods of subheading 4302.30 that are not wholly obtained in one country are deemed to be goods of the country where non-originating materials have undergone a change of classification to that subheading from subheadings 4302.11 through 4302.19. (US)	<p>The assembly of furskins (including the process of "dropping" to obtain a longer but narrower skin) into sizes suitable for the manufacture of articles (i.e., clothing) involves substantial transformation and is granted origin by the rule for 4302.30. (US)</p> <p>Decision: Basket 2. For further study with additional information and justification to be provided by the proponent.</p>
43.03	Articles of apparel, clothing accessories and other articles of furskin.	(a) A change to heading 43.02 through 43.04 from any other heading, including another heading within that group. (CAN)	Decision: Examination deferred. To be considered together with the rules for textile articles of other Chapters.
		(b) Supplementary criteria are necessary. (CH)	<p>The exact operations to be carried out within the framework of heading 43.03 ought to be clearly defined. (CH)</p> <p>Decision: Examination deferred.</p>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(c) Goods of heading 4303 of this Chapter which were wholly assembled from a collection of parts, which collection was classifiable as an unassembled good by virtue of General Interpretative Rule 2 (a), are deemed to have originated in the country where the goods were wholly assembled. (US)	This rule provides origin for the assembly of component "kits" (classifiable in heading 43.03) into articles of that heading. However, in specifying "wholly assembled" the rule does not grant origin to countries in which goods are merely finished by attaching hardware or other parts or accessories onto unfinished products of heading 43.03. (US) Decision: Examination deferred.
ex 43.03	<u>Articles of apparel, of furskin (EC)</u>	(d) A change to this heading from non assembled parts of the same heading. (HK)	Assembly of non-assembled parts into the finished article is sufficient for substantial transformation. (HK) Decision: Examination deferred.
43.04	Artificial fur and articles thereof.	Not applicable. Complete making-up. (EC)	To be considered as a substantial transformation, the manufacture of articles of apparel has to include all the operations following the cutting of the leather or furskins. (EC) Decision: Examination deferred.
ex 43.04	<u>Articles of artificial fur (CH) (EC)</u>	A change to heading 43.02 through 43.04 from any other heading, including another heading within that group. (CAN) (a) Supplementary criteria are necessary. (CH)	Decision: Examination deferred. To be considered together with the rules for textile articles of other Chapters. The manufacture of articles from artificial fur (wool, hair sewn on to fabric or leather to imitate fur) must also be considered as substantial transformation conferring origin. (CH) Decision: Examination deferred.
		(b) Change to this split heading from any other split heading of this heading. (EC)	The manufacture of articles of this split heading from artificial fur of this heading can be considered as a substantial transformation. (EC) Decision: Examination deferred.

SECTION IX OF THE HARMONIZED SYSTEM
(Chapters 44-46)

**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**

Section Notes:

CHAPTER 44

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 44	Wood and articles of wood; wood charcoal	Change to the headings of this Chapter from any other heading, except the following:	Basket 1
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	Change to this heading from any other heading.	Basket 1
<u>ex4401.30</u>	- <u>Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms.</u> (EC)	Change to this split subheading from any other split subheading. (EC)	Basket 2
<u>ex4401.30</u>	- <u>Sawdust and wood waste and scrap, not agglomerated in logs, briquettes, pellets or similar forms.</u> (EC)	Not applicable. Wholly obtained goods. (EC)	The agglomeration of sawdust and wood waste and scrap of this heading can be considered as a substantial transformation. (EC)
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	Change to this heading from any other heading.	Basket 1
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	Change to this heading from any other heading.	Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	Change to this heading from any other heading.	Basket 1
44.05	Wood wool; wood flour.	Change to this heading from any other heading.	Basket 1
44.06	Railway or tramway sleepers (cross-ties) of wood.	Change to this heading from any other heading.	Basket 1
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.	Change to this heading from any other heading.	Basket 1
ex 44.07	- <u>Wood sawn or chipped lengthwise, sliced or peeled, planed, sanded, or finger-jointed, of a thickness exceeding 6 mm. (EC)(NOR)</u>	Change to this split heading from any other split heading of this heading. (EC)(NOR)	Basket 2 The obtention of woods of this split heading by planing, sanding or finger-jointing from woods not planed, sanded or finger-jointed of the same heading could be considered as a substantial transformation. (EC)
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.	Change to this heading from any other heading.	Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
ex 44.08	- <u>Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, spliced, planed, sanded, finger-jointed or reinforced, of a thickness not exceeding 6 mm.</u> (EC)(NOR)	Change to this split heading from any other split heading of this heading. (EC)(NOR)	Basket 2 The manufacture of woods of this split heading, by splicing, planing, sanding, finger-jointing or reinforcing of woods not spliced, planed, sanded, finger-jointed or reinforced of this heading can be considered as a substantial transformation. (EC)
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.	Change to this heading from any other heading.	Basket 1
ex 44.09	- <u>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, planed, sanded or finger-jointed.</u> (EC)(NOR)	Change to this split heading from any other split heading of this heading. (EC)(NOR)	Basket 2 The manufacture of woods of this split heading, by planing, sanding, <u>finger-jointing</u> , beading or moulding woods not planed, sanded, finger-jointed, beaded or moulded of this heading can be considered as a substantial transformation. (EC)
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	Change to this heading from any other heading.	Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
ex44.10	- <u>beaded, moulded (including moulded skirting and other moulded boards), planed, sanded or laminated.</u> (EC)	Change to this split heading from any other split heading of this heading. (EC)	Basket 2 The manufacture of woods of these split headings, by beading, moulding, planing, sanding or lamination with paper or metal woods not beaded, moulded, planed, sanded or laminated of this heading can be considered as a substantial transformation. (EC)
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	Change to this heading from any other heading.	Basket 1
ex 44.11	- <u>beaded, moulded (including moulded skirting and other moulded boards), planed, sanded or laminated.</u> (EC)	Change to this split heading from any other split heading of this heading. (EC)	Basket 2 The manufacture of woods of these split headings, by beading, moulding, planing, sanding or lamination with paper or metal woods not beaded, moulded, planed, sanded or laminated of this heading can be considered as a substantial transformation. (EC)
44.12	Plywood, veneered panels and similar laminated wood.	(a) Change to this heading from any other heading; or Change to surface-worked wood of this heading from non-surface-worked wood or wood coated by transparent materials which do not spoil the sense of touch, the grain and other patterns of the wood. (JPN) (b) Change to this heading from any other heading. (CAN) (CH) (COL) (EC) (US) (MEX)	Basket 2 The process of surface-working is deemed to be a substantial transformation from a technical point of view. (JPN)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
ex 44.12	<ul style="list-style-type: none"> - Plywood, veneered panels and similar laminated wood. : - <u>beadings and mouldings, including moulded skirting and other moulded boards.</u> (EC) 	Change to this split heading from all other split headings of this heading. (EC)	<p>Basket 2</p> <p>The manufacture of beadings and mouldings of this split heading, by beading, moulding or similar forming of plywood, veneered panels or similar laminated wood of this heading can be considered as a substantial transformation. (EC)</p>
4412.29	-- Other	Change to this subheading from any other subheading. (SG)	
4412.99	-- Other	Change to this subheading from any other subheading. (SG)	
44.13	Densified wood, in blocks, plates, strips or profile shapes.	Change to this heading from any other heading.	Basket 1
ex 44.13	- <u>beadings and mouldings.</u> (EC)	Change to this split heading from any other split heading of this heading. (EC)	<p>Basket 2</p> <p>The manufacture of beadings and mouldings of this split heading, by beading or moulding densified wood, in blocks, plates, strips or profile shapes of this heading can be considered as a substantial transformation. (EC)</p>
44.14	Wooden frames for paintings, photographs, mirrors or similar objects.	(a) Change to this heading from any other heading except from heading 44.09. (EC)	<p>Basket 2</p> <p>Despite the change in tariff heading, the production of frames of this heading from lengths of beaded, moulded or similarly formed wood of heading 44.09 which have been cut to size does not reflect a substantial operation. (EC)</p>
		(b) Change to this heading from any other heading. (CAN) (CH) (COL) (JPN) (US) (MEX)	
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	(a) Supplementary criteria are necessary. (EC)	<p>Basket 2</p> <p>Supplementary criteria might allow the manufacture of products of this heading from boards not cut to size. (EC)</p>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) Change to this heading from any other heading. (CAN) (CH) (COL) (JPN) (US) (MEX)	
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	Change to this heading from any other heading.	Basket 1
ex 44.16	- <u>Casks, barrels, vats, tubs and other coopers' products.</u> (EC)	Change to this split heading from any other split heading of this heading. (EC)	Basket 2 The manufacture of coopers' products of this split heading, from riven staves of this heading can be considered as a substantial transformation. (EC)
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	Change to this heading from any other heading.	Basket 1
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	Change to this heading from any other heading. (CAN)(CH)(COL)(EC)(JPN)(US) (MEX)	Basket 2
4418.10 4418.20 4418.40 ex 4418.90	- <u>Builders' joinery and carpentry of wood</u> (EC)	Change to these subheadings from any other subheadings, with the exclusion of certain subheadings; (EC)	Basket 2 The manufacture of builders' joinery and carpentry of wood of these subheadings from cellular wood panels, shingles and shakes of this heading can be considered as a substantial transformation. (EC)
ex 44.18	- <u>Beadings and mouldings.</u> (EC)	Change to this split heading from any other split heading of this heading. (EC)	Basket 2 The manufacture of beadings and mouldings of this split heading, by beading and moulding woods of this heading can be considered as a substantial transformation. (EC)
44.19	Tableware and kitchenware, of wood.	Change to this heading from any other heading.	Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	Change to this heading from any other heading.	Basket 1
44.21	Other articles of wood.	Change to this heading from any other heading.	Basket 1

CHAPTER 45

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 45	Cork and articles of cork	Change to the headings of this Chapter from any other heading, except the following:	Basket 1
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	Change to this heading from any other heading.	Basket 1
45.02	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	(a) Change to this heading from any other heading, except 45.01. (CAN)(EC)(JPN)(MEX)	Basket 2 Change to this heading from heading 45.01 cannot be considered as substantial transformation because it results from a simple process. (JPN)
		(b) A change to this heading from any other heading, except a change from heading 45.01 if the change results merely from debacking or roughly squaring. (US)	The fabrication of debarked or roughly squared cork from natural cork of heading 45.01 cannot be considered a substantial transformation. (EC)
		(c) A change within heading 45.02 to laminated or backed cork from non-laminated or unbacked cork. (US)	
		(d) Change to this heading from any other heading. (CH)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
45.03	Articles of natural cork.	Change to this heading from any other heading, [except heading 45.02 when resulting from simple cutting. (JPN)]	<p>Basket 1 Basket 2 for bracketed text</p> <p>Change to this heading from heading 45.02 by simple cutting cannot be considered as substantial transformation from a technical point of view. (JPN)</p>
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	Change to this heading from any other heading, [and a change within this heading to laminated or backed cork from non-laminated or unbacked cork. (US)]	<p>Basket 1 Basket 2 for bracketed text</p>

CHAPTER 46

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Change to the headings of this Chapter from any other heading, except the following:	Basket 1
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	See rules for subheading.	
4601.10	- Plaits and similar products of plaiting materials, whether or not assembled into strips	Change to this subheading from any other heading.	Basket 1
4601.20	- Mats, matting and screens of vegetable materials	Change to this subheading from any other subheading.	Basket 1
	- Other :		
4601.91	-- Of vegetable materials	Change to this subheading from any other subheading.	Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
4601.99	Other	Change to this subheading from any other subheading.	Basket 1
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.	Change to this heading from any other heading.	Basket 1

SECTION X OF THE HARMONIZED SYSTEM
(Chapters 47-49)

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Section Notes:

CHAPTER 47

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	(a) Change to the headings of this Chapter from any other heading. (JPN)	Basket 2
		(b) Change to the headings of this Chapter from any other heading except: (EC) <i>See heading 47.07 (Sec.)</i>	
		(c) Change to the headings of this Chapter from any other heading, or change to bleached or semi-bleached pulp from unbleached pulp, including pulp of the same heading. (US)	
47.01	Mechanical wood pulp.	(a) Change to this heading from any other heading. (CAN)(EC)(JPN)(MEX)	Basket 2
		(b) Change to this heading from any other heading, or change to bleached or semi-bleached pulp from unbleached pulp, including pulp of the same heading. (US)	
47.02	Chemical wood pulp, dissolving grades.	(a) Change to this heading from any other heading. (CAN)(EC)(JPN)(MEX)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) Change to this heading from any other heading, or change to bleached or semi-bleached pulp from unbleached pulp, including pulp of the same heading. (US)	
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.	(a) Change to the subheadings of this heading from any other subheading, including another subheading within the heading. (CAN)(MEX)	Basket 2
		(b) Change to this heading from any other heading. (EC) (JPN)	
		(c) Change to this heading from any other heading, or change to bleached or semi-bleached pulp from unbleached pulp, including pulp of the same heading. (US)	
4703.11 4703.19	- Unbleached : -- Coniferous -- Non-coniferous	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading</i>
4703.21 4703.29	- Semi-bleached or bleached : -- Coniferous -- Non-coniferous	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading</i>
47.04	Chemical wood pulp, sulphite, other than dissolving grades.	(a) Change to the subheadings of this heading from any other subheading, including another subheading within the heading. (CAN) (MEX)	Basket 2
		(b) Change to this heading from any other heading. (EC) (JPN)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(c) Change to this heading from any other heading, or change to bleached or semi-bleached pulp from unbleached pulp, including pulp of the same heading. (US)	
4704.11	- Unbleached : -- Coniferous	<i>Proposals as specified for heading</i>	Decision as specified for heading
4704.19	-- Non-coniferous		
4704.21	- Semi-bleached or bleached : -- Coniferous		
4704.29	-- Non-coniferous		
47.05	Semi-chemical wood pulp.	(a) Change to this heading from any other heading. (CAN)(EC)(JPN)(MEX)	Basket 2
		(b) Change to this heading from any other heading, or change to bleached or semi-bleached pulp from unbleached pulp, including pulp of the same heading. (US)	
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	(a) Change to this heading from any other heading. (CAN)(EC)(JPN)(MEX)	Basket 2
		(b) Change to this heading from any other heading, or change to bleached or semi-bleached pulp from unbleached pulp, including pulp of the same heading. (US)	
47.07	Recovered (waste and scrap) paper or paperboard.	(a) Not applicable. Wholly obtained goods. (EC)	Basket 2 The wholly obtained condition only applies to materials of this Chapter. (EC)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) Change to this heading from any other heading. (CAN)(JPN)(MEX) (c) Change to this heading from any other heading, or change to bleached or semi-bleached pulp from unbleached pulp, including pulp of the same heading. (US)	
4707.10	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading</i>
4707.20	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass		
4707.30	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)		
4707.90	- Other, including unsorted waste and scrap		

CHAPTER 48

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Change to the headings of this Chapter from any other heading, except the following :	Basket 1
48.01	Newsprint, in rolls or sheets.	Change to this heading from any other heading.	Basket 1
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.	Change to this heading from any other heading.	Basket 1
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	Change to this heading from any other heading.	Basket 1
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.	Change to this heading from any other heading.	Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter.	Change to this heading from any other heading.	Basket 1
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	Change to this heading from any other heading.	Basket 1
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	Change to this heading from any other heading.	Basket 1
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03.	See <i>proposals as specified for subheadings.</i>	The fabrication of corrugated paper and paperboard creped, crinkled, embossed or perforated of this heading from paper and paperboard of Chapter 48 cannot be considered as a substantial transformation. (EC) Precludes origin to processes that result in a heading change but involve merely crinkling, creping, or embossing. Does not preclude the possibility that such operations, when combined with further processing (such as folding), could confer origin. (US) <i>Decisions as specified for subheadings.</i>
4808.10	- Corrugated paper and paperboard, whether or not perforated	(a) Change to this subheading from any other heading, except from paper and paperboard of Chapter 48. (EC) (b) Change to this subheading from any other heading. (CAN)(COL)(HK)(JPN)(MEX)(US)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
4808.20	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	(a) Change to this subheading from any other heading, except from paper and paperboard of Chapter 48. (EC) (b) Change to this subheading from any other heading. (CAN)(COL)(HK)(JPN) (c) Change to this subheading from any other heading, except from headings 48.01 through 48.11 when the change is the result solely of crinkling, creping or embossing operation. (US) (d) Change to this subheading from any other heading, except from heading 48.04. (MEX)	Basket 2
4808.30	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	(a) Change to this subheading from any other heading, except from paper and paperboard of Chapter 48. (EC) (b) Change to this subheading from any other heading. (CAN)(COL)(HK)(JPN) (c) Change to this subheading from any other heading, except from headings 48.01 through 48.11 when the change is the result solely of crinkling, creping or embossing operation. (US) (d) Change to this subheading from any other heading, except from heading 48.04. (MEX)	Basket 2
4808.90	- Other	(a) Change to this subheading from any other heading, except from paper and paperboard of Chapter 48. (EC) (b) Change to this subheading from any other heading. (CAN)(COL)(HK)(JPN)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(c) Change to this subheading from any other heading, except from headings 48.01 through 48.11 when the change is the result solely of crinkling, creping or embossing operation. (US) (d) Change to this subheading from any other subheading, except from headings 48.02 to 48.07. (MEX)	
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	Change to this heading from any other heading.	Basket 1
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.	(a) Change to this heading from any other heading. (CAN)(COL)(JPN)(US)(HK) (b) Change to this heading from any other heading, except from heading 48.02. (MEX) (c) Change to this heading from any other heading, except from paper and paperboard of Chapter 48. (EC)	Basket 2
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10.	(a) Change to this heading from any other heading. (CAN)(COL)(EC)(HK)(JPN)(MEX) (US)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) Change to the subheadings of this heading from any other subheading. (CH)	
4811.10	- Tarred, bituminised or asphalted paper and paperboard	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading.</i>
4811.21	- Gummed or adhesive paper and paperboard :		
4811.29	-- Self-adhesive		
	-- Other		
4811.31	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :		
4811.39	-- Bleached, weighing more than 150 g/m ²		
	-- Other		
4811.40	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol		
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres		
48.12	Filter blocks, slabs and plates, of paper pulp.	Change to this heading from any other heading.	Basket 1
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	Change to this heading from any other heading.	Basket 1
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	Change to this heading from any other heading.	Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		[except from the headings of Chapter 48, when the change is the result solely of trimming or cutting to rectangular (including square) shape. (AUS)(US)]	Basket 2 for bracketed text
48.15	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	Change to this heading from any other heading.	Basket 1
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	Change to this heading from any other heading, except from heading 48.09.	Basket 1
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	Change to this heading from any other heading, (a) [except from the headings of Chapter 48, when the change is the result solely of trimming or cutting to rectangular (including square) shape (US)]. (b) [except from heading 48.23 (AUS)]. (c) [except when the change is the result solely of cutting or gluing or folding. (MEX)]	Basket 1 Basket 2 for bracketed text

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	Change to this heading from any other heading, (a) [except from the headings of Chapter 48, when the change is the result solely of trimming or cutting to rectangular (including square) shape. (US)(JPN)] (b) [except when the change is the result solely of cutting or gluing or folding. (MEX)]	Basket 1 Basket 2 for bracketed text
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	Change to this heading from any other heading, (a) [except from the headings of Chapter 48, when the change is the result solely of trimming or cutting to rectangular (including square) shape. (US)] (b) [except when the change is the result solely of cutting or gluing or folding. (MEX)]	Basket 1 Basket 2 for bracketed text
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	Change to this heading from any other heading, (a) [except from the headings of Chapter 48, when the change is the result solely of trimming or cutting to rectangular (including square) shape. (US)] (b) [except when the change is the result solely of cutting or gluing or folding. (MEX)]	Basket 1 Basket 2 for bracketed text

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
48.21	Paper or paperboard labels of all kinds, whether or not printed.	<p>Change to this heading from any other heading,</p> <p>(a) [except from the headings of Chapter 48, when the change is the result solely of trimming or cutting to rectangular (including square) shape. (US)]</p> <p>(b) [except when the change is the result solely of cutting or gluing or folding. (MEX)]</p>	<p>Basket 1</p> <p>Basket 2 for bracketed text</p>
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	<p>Change to this heading from any other heading,</p> <p>(a) [except from the headings of Chapter 48, when the change is the result solely of trimming or cutting to rectangular (including square) shape. (US)]</p> <p>(b) [except when the change is the result solely of cutting or gluing or folding. (MEX)]</p>	<p>Basket 1</p> <p>Basket 2 for bracketed text</p>
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	<p>(a) Change to this heading from any other heading. (CAN)(HK)(JPN)</p> <p>(b) Change to this heading from any other heading, except when the change is the result solely of cutting or gluing or folding. (MEX)</p>	<p>Basket 2</p>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(c) Change to this heading from any other heading, except from paper and paperboard of Chapter 48, when the change is the result of cutting to shape or size. (EC)	
		(d) Change to the subheadings of this heading from any other subheadings, except from the headings of Chapter 48, when the change is the result solely of trimming or cutting to rectangular (including square) shape. (US)	
-	Gummed or adhesive paper, in strips or rolls :		
4823.11	Self-adhesive	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading</i>
4823.19	Other	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading</i>
4823.20	Filter paper and paperboard	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading</i>
4823.40	Rolls, sheets and dials, printed for self-recording apparatus	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading</i>
	- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes :		
4823.51	-- Printed, embossed or perforated	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading</i>
4823.59	-- Other	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading</i>
4823.60	- Trays, dishes, plates, cups and the like, of paper or paperboard	<i>(a)-(d) Proposals as specified for heading</i>	Basket 2
	(e) Change to this subheading from any other subheading (HK)		

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
4823.70	- Moulded or pressed articles of paper and pulp	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading</i>
4823.90	- Other	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading</i>

CHAPTER 49

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Change to the headings of this Chapter from any other heading, [except the following : (EC)]	Basket 1
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	Change to this heading from any other heading, [except from heading 49.02. (EC)]	Basket 1 Basket 2 for bracketed text The fabrication of books, brochures and similar printed matter of this heading from newspapers and other publications of heading 49.02 cannot be considered as a substantial transformation. (EC)
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	Change to this heading from any other heading.	Basket 1
49.03	Children's picture, drawing or colouring books.	Change to this heading from any other heading.	Basket 1
49.04	Music, printed or in manuscript, whether or not bound or illustrated.	Change to this heading from any other heading.	Basket 1
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	Change to this heading from any other heading.	Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
49.06	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	Change to this heading from any other heading.	Basket 1
49.07	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	Change to this heading from any other heading.	Basket 1
49.08	Transfers (decalcomanias).	Change to this heading from any other heading.	Basket 1
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	Change to this heading from any other heading, [except from pictures, prints or photographs of heading 49.11. (EC)]	Basket 1 Basket 2 for bracketed text The fabrication of postcards or other printed or illustrated materials of this heading from pictures, prints or photographs of heading 49.11 cannot be considered a substantial transformation (EC)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
49.10	Calendars of any kind, printed, including calendar blocks.	Change to this heading from any other heading, [except from pictures, prints or photographs of heading 49.11. (EC)]	Basket 1 Basket 2 for bracketed text The fabrication of calendars of this heading from pictures, prints and photographs of heading 49.11 cannot be considered a substantial transformation. (EC)
49.11	Other printed matter, including printed pictures and photographs.	Change to this heading from any other heading.	Basket 1

SECTION XI OF THE HARMONIZED SYSTEM
(Chapters 50-63)

TEXTILES AND TEXTILE ARTICLES (Chapter 50-63)

Section Notes:

Chapter 50***
Silk**

Chapter Notes:

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
Chapter 50	Silk	a) CTH except: (JPN) (CH) (EGY) b) <i>See proposals specified below (EC) (KOR) (MEX)(CAN)(US)</i>	
50.01	Silk-worm cocoons suitable for reeling.	(a) The origin of the goods shall be the country in which the silk-worm cocoons of this heading are obtained in their natural or unprocessed state (b) A change to heading 50.01 from any other Chapter (US)	Basket 2
50.02	Raw silk (not thrown).	a) CTH [except from heading 50.01 (EC)(KOR)] (JPN) (CH) (EGY)(US) b) CC (MEX) (CAN)	Basket 2 Reeling the filaments from cocoons should not be considered as substantial transformation (KOR)
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	(a) The origin of the goods shall be the country in which the silk waste of this heading is derived [from manufacturing or processing operations or from consumption] (EC) (KOR) (MEX) (CAN) (b) A change to heading 50.03 from any other heading (US)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 50.03	<u>Silk waste (including cocoons unsuitable for reeling, yarn waste but excluding garnetted stock) (JPN) (EGY)</u>	The origin of the goods shall be the country in which the silk waste of this heading is derived [from manufacturing or processing operations or from consumption] (JPN) (EGY)	Basket 2
ex 50.03	<u>Garnetted stock of silk (JPN) (EGY)</u>	CTHS (JPN) (EGY)	Change to garnetted stock from rags or other waste or scrap of fabrics is deemed to be a substantial transformation. (JPN) (EGY)
ex 50.03	<u>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) but excluding ex 5003.90 below (CH)</u>	The origin of the goods shall be the country in which the silk waste of this heading is derived [from manufacturing or processing operations or from consumption] (CH)	Basket 2
ex 5003.90	<u>Combed sliver, dyed white, or dyed or printed (CH)</u>	Supplementary criteria are necessary (CH)	Dyeing white or dyeing or printing is a substantial transformation without changing the 4- or 6-digit HS-heading or subheading number. (CH)
5003.10 5003.90	- Not carded or combed - Other :		<i>Decisions as indicated at heading level</i>
50.04	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH except from heading 50.06 (JPN) (KOR) (EGY) (MEX) (CAN) (US)	Basket 2 Processing of yarns previously put up for retail sale into goods of this heading is not a substantial transformation (US)
ex 50.04	<u>Silk yarn (other than yarn spun from silk waste) not put up for retail sale: multiplied (folded) or cabled or covered (CH).</u>	Supplementary criteria are necessary (CH)	Basket 2 Twisting or cabling or covering is a substantial transformation, without changing the 4- or 6-digit HS-heading or subheading number (CH)
ex 50.04	<u>Silk yarn (other than yarn spun from silk waste) not put up for retail sale, single or multiplied or cabled or covered yarns: dyed white or dyed or printed (CH).</u>	Supplementary criteria are necessary (CH)	Dyeing white or dyeing or printing is a substantial transformation, without changing the 4- or 6-digit HS-heading or subheading number (CH)
ex 50.04	<u>Other (CH)</u>	CTH (CH)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 50.04	Silk yarn (other than yarn spun from silk waste) not put up for retail sale: <u>printed or dyed (EC)</u>	CTH except from headings 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 5507 ; or Change to this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations , and where the value of non-originating materials (including yarn) does not exceed X% of the ex-works price of the product (EC) CTH except from headings 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 5507 (EC)	Basket 2 The spinning of yarn is only considered to be a substantial transformation when the fibres used are not carded or combed or otherwise prepared for spinning Twisting and texturing are not considered as preparatory or finishing operations (EC)
ex 50.04	<u>Other (EC)</u>		
50.05	Yarn spun from silk waste, not put up for retail sale.	CTH except from heading 50.06 [carding and combing (EC)] [change within the heading (CH) (EC)]	Basket 1 Basket 2 for the bracketed text
ex 50.05	Yarn spun from silk waste, not put up for retail sale; <u>multiplied (folded) or cabled or covered (CH)</u>	Supplementary criteria are necessary (CH)	<i>Decisions as indicated at the heading level</i> Twisting or cabling or covering is a substantial transformation, without changing the 4- or 6-digit HS-heading or subheading number (CH)
ex 50.05	Yarn spun from silk waste, not put up for retail sale, <u>single or multiplied or cabled or covered yarns: dyed white or dyed or printed (CH).</u>	Supplementary criteria are necessary (CH)	Dyeing white or dyeing or printing is a substantial transformation, without changing the 4- or 6-digit HS-heading or subheading number (CH)
ex 50.05	<u>Other (CH)</u>	CTH except from heading 50.06 (CH)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 50.05	<u>Yarn spun from silk waste, not put up for retail sale: printed or dyed (EC)</u>	CTH except from headings 50.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 5507 ; or Change to this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operation, and where the value of non-originating materials (including yarn) does not exceed X% of the ex-works price of the product (EC)	<i>Decisions as indicated at the heading level</i> The spinning of yarn is only considered to be a substantial transformation when the fibres used are not carded or combed or otherwise prepared for spinning. Twisting and texturing are not considered as preparatory or finishing operations (EC)
ex 50.05	Other (EC)	CTH except from headings 50.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 5507 (EC)	
50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		<i>Decision as indicated at the split heading level</i>
ex 50.06	<u>Silk-worm gut</u>	CTH	Basket 1
ex 50.06	<u>Silk yarn and yarn spun from silk waste put up for retail sale</u>	CTH except from headings 50.04 or 50.05 [carding or combing (EC)] [change within the heading (EC)]	Basket 2 for the bracketed text
ex 50.06	<u>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut: printed or dyed (EC)</u>	CTH except from headings 50.04, 50.05, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 5507 ; or Change to this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operation, and where the value of non-originating materials (including yarn) does not exceed X% of the ex-works price of the product (EC)	<i>Decisions as indicated above</i> The spinning of yarn is only considered to be a substantial transformation when the fibres used are not carded or combed or otherwise prepared for spinning. Twisting and texturing are not considered as preparatory or finishing operations (EC)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 50.06	<u>Other (EC)</u>	CTH except from headings 50.04, 50.05, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 5507 (EC)	Putting up yarn for retail sale is not a substantial transformation (EC)
50.07	Woven fabrics of silk or of silk waste.	CTH; [change within the heading (JPN) (EGY) (CH) (EC) (KOR)]	Basket 1 Basket 2 for the bracketed text Supplementary criteria are necessary because change from greige fabric to finished fabric by such operations as dyeing and printing , bleaching , shrinking, etc. within this heading can be considered as substantial transformation. (JPN) (EGY)
ex 50.07	<u>Woven fabrics of silk or silk waste, dyed or printed (KOR)</u>	Change from unbleached fabric of this heading to dyed or printed fabric of the same heading , accompanied by two or more of the following finishing operations: bleaching, shrinking, fulling, napping, decatizing, permanent stiffening, weighting, permanent embossing, moiré, mercerizing, etc. (KOR) CTH (KOR)	<i>Decisions as indicated at the heading level</i> Dyeing or printing operation should be considered as substantial transformation (KOR)
ex 50.07	<u>Other (KOR)</u>	CTH (KOR)	<i>Decisions as indicated at the heading level</i> Degumming and finishing or dyeing white or dyeing or printing is a substantial transformation, without changing the 4- or 6-digit HS-heading or subheading number (CH)
ex 50.07	<u>Woven fabrics of silk or of silk waste: degummed and finished or dyed white or dyed or printed (CH)</u>	Supplementary criteria are necessary (CH) <i>CTH (CH)</i>	<i>Decisions as indicated at the heading level</i> Thermoprinting has to be accompanied by printing of the transfer paper. Bleaching and prebleaching are considered to be preparatory operations (EC)
ex 50.07	<u>Other (EC)</u>	CTH (EC)	<i>Decisions as indicated at the heading level</i>
5007.10	- Fabrics of noil silk		<i>Decisions as indicated at heading level</i>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
5007.20	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk		
5007.90	- Other fabrics		

Chapter 51^{****}

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

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn	a) CTH except: (JPN) (CH) (EGY) b) <i>See proposals specified below (COL) (EC) (KOR) (MEX) (CAN) (US)</i>	
51.01	Wool, not carded or combed.		<i>Decisions as indicated at subheading level</i>
	- Greasy, including fleece-washed wool :		
5101.11	-- Shorn wool	The origin of the good shall be the country in which wool of this subheading is obtained in its natural or unprocessed state	Basket 1
5101.19	-- Other	The origin of the good shall be the country in which wool of this subheading is obtained in its natural or unprocessed state	Basket 1
	- Degreased, not carbonised :		
5101.21	-- Shorn wool	CC ; [Change to this subheading, when this change is attained by degreasing greasy wool, including piece-washed wool, the value of which does not exceed X% of the ex-works price of the product (EC)]	Basket 1 Basket 2 for the bracketed text

****TUR, URU and HK reserve their positions for this Chapter.

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
5101.29	-- Other	CC [Change to this subheading, when this change is attained by degreasing greasy wool, including piece-wasted wool, the value of which does not exceed X% of the ex-works price of the product (EC)]	Basket 1 Basket 2 for the bracketed text
5101.30	- Carbonised	CC [Change to this subheading from not carbonized wool, the value of which does not exceed X% of the ex-works price of the product (EC)]	Basket 1 Basket 2 for the bracketed text
51.02	Fine or coarse animal hair, not carded or combed.	The country of origin of the goods is the country in which the goods of this heading are obtained in their natural or unprocessed state	Basket 1
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	The origin of the goods shall be the country in which the work of this heading is derived [from manufacturing or processing operation or from consumption] [Change to split heading ex ² 51.03 from split heading ex ¹ 51.03 as set out below (EC)]	Basket 1 Basket 2 for the bracketed text
ex ¹ 51.03 ex ² 51.03	<u>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock, not carbonized (EC)</u> <u>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock, carbonized (EC)</u>	The country or origin of the goods is the country in which the goods of this split heading are obtained in their natural or unprocessed state (EC) Change to this split heading from not carbonized waste, the value of which does not exceed X% of the ex-works price of the product (EC)	<i>Decisions as indicated at the heading level</i>
5103.10	- Noils of wool or of fine animal hair		<i>Decisions as indicated at the heading level</i>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
5103.20 5103.30	- Other waste of wool or of fine animal hair - Waste of coarse animal hair		
51.04	Garnetted stock of wool or of fine or coarse animal hair.	a) CTH (JPN) (CH) (COL) (EC) (EGY)(US) b) CTH except from heading 51.03 (KOR) c) CC (CAN) (MEX)	Basket 2
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	a) CC (JPN) (KOR) (MEX) (CAN) (EGY) (US) b) CTH/ SC, as indicated on split heading level (CH) c) CTH (COL) (EC)	Basket 2 Carding or combing should not be considered as substantial transformation (KOR) (US)
ex 51.05 ex 5105.29 ex 5105.30 ex 5105.40	<u>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments) excluding ex 5105.29, ex 5105.30, ex 5105.40. (CH)</u> <u>Wool combed tops: dyed white or dyed or printed (CH)</u> <u>Combed tops of fine animal hair: dyed white or dyed or printed (CH)</u> <u>Tops of coarse animal hair: dyed white or dyed or printed (CH)</u>	CTH (CH) Supplementary criteria are necessary (CH) Supplementary criteria are necessary (CH) Supplementary criteria are necessary (CH)	<i>Decisions as indicated at the heading level</i> Dyeing white or dyeing or printing is a substantial transformation, without changing the 4- or 6-digit HS-heading or subheading number (CH)
5105.10 5105.21 5105.29 5105.30	- Carded wool -- Wool tops and other combed wool : -- Combed wool in fragments -- Other - Fine animal hair, carded or combed		<i>Decisions as indicated at heading level</i>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
5105.40	- Coarse animal hair, carded or combed		
51.06	Yarn of carded wool, not put up for retail sale.	CTH except from heading 51.09 [and except from 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06 and 55.07 (EC)] [carding (KOR)] [change within the heading (CH) (EC) (JPN) (EGY)]	Basket 1 Basket 2 for the bracketed text Carding should not be considered as substantial transformation (KOR) Supplementary criteria are necessary because change from yarn to processed yarn by such operations as covering, laminating etc. within this heading can be considered as substantial transformation. (JPN) (EGY) Supplementary criteria are necessary for printed an dyed yarn (see justification at split heading level) (EC)
ex 51.06	Yarn of carded wool, not put up for retail sale: <u>multiplied (folded)</u> , or <u>cabled or covered (CH)</u>	Supplementary criteria are necessary (CH)	<i>Decisions as indicated at the heading level</i> Twisting or cabling or covering is a substantial transformation, without changing the 4- or 6-digit HS heading or subheading number (CH)
ex 51.06	Yarn of carded wool, not put up for retail sale, <u>multiplied (folded)</u> , or <u>cabled or covered: dyed-white or dyed or printed (CH)</u> . <u>Other (CH)</u>	Supplementary criteria are necessary (CH) <i>CTH except from heading 51.09 (CH)</i>	Dyeing white or dyeing or printing is a substantial transformation, without changing the 4- or 6-digit HS-heading or subheading number (CH)
ex 51.06	Yarn of carded wool, not put up for retail sale: <u>printed or dyed (EC)</u>	CTH except from headings 51.05, 51.09, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07; or Change to this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed X% of the ex-works price of the product (EC)	<i>Decisions as indicated at the heading level</i> The spinning of yarn is only considered to be a substantial transformation when the fibres used are not carded or combed or otherwise prepared for spinning. Twisting and texturing are not considered as preparatory or finishing operations (EC)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 51.06	<u>Other (EC)</u>	CTH except from headings 51.05, 51.09, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07(EC)	
5106.10 5106.20	- Containing 85 % or more by weight of wool - Containing less than 85 % by weight of wool		<i>Decisions as indicated at heading level</i>
51.07	Yarn of combed wool, not put up for retail sale.	CTH except from heading 51.09 [and except from 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06 and 55.07 (EC)] [combing (EC) (KOR)] [change within the heading (JPN) (EGY) (CH) (EC)]	Basket 1 Basket 2 for the bracketed text Combing should not be considered as substantial transformation (KOR) Supplementary criteria are necessary because change from yarn to processed yarn by such operations as covering, laminating etc. within each heading can be considered as substantial transformation. (JPN) (EGY) Supplementary criteria are necessary for printed an dyed yarn (see justification at split heading level) (EC)
ex 51.07	Yarn of combed wool, not put up for retail sale, <u>multiplied (folded)</u> , or <u>cabled or covered (CH)</u> .	Supplementary criteria are necessary (CH)	<i>Decisions as indicated at the heading level</i> Twisting or cabling or covering is a substantial transformation, without changing the 4- or 6-digit HS heading or subheading number (CH)
ex 51.07 ex 51.07	Yarn of combed wool, not put up for retail sale, <u>multiplied (folded)</u> , or <u>cabled or covered: dyed-white or dyed or printed (CH)</u> <u>Other (CH)</u>	Supplementary criteria are necessary (CH) <i>CTH except from heading 51.09 (CH)</i>	Dyeing white or dyeing or printing is a substantial transformation, without changing the 4- or 6-digit HS-heading or subheading number (CH)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 51.07	Yarn of combed wool, <u>not put up for retail sale: printed or dyed (EC)</u>	CTH except from headings 51.05, 51.09, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07; or Change to this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed X% of the ex-works price of the product (EC)	<i>Decisions as indicated at the heading level</i> The spinning of yarn is only considered to be a substantial transformation when the fibres used are not carded or combed or otherwise prepared for spinning. Twisting and texturing are not considered as preparatory or finishing operations (EC)
ex 51.07	<u>Other (EC)</u>	CTH except from headings 51.05, 51.09, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07 (EC)	
5107.10	- Containing 85 % or more by weight of wool		<i>Decisions as indicated at heading level</i>
5107.20	- Containing less than 85 % by weight of wool		
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	CTH except from heading 51.09 [and except from 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06 and 55.07 (EC)] [carding or combing (EC) (KOR)] [change within the heading (JPN) (EGY) (EC)]	Basket 1 Basket 2 for the bracketed text Carding or combing should not be considered as substantial transformation (KOR) Supplementary criteria are necessary because change from yarn to processed yarn by such operations as covering, laminating etc. within this heading can be considered as substantial transformation. (JPN) (EGY) Supplementary criteria are necessary for printed an dyed yarn (see justification at split heading level) (EC)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 51.08	<u>Yarn of fine animal hair (carded or combed), not put up for retail sale: printed or dyed (EC)</u>	CTH except from headings 51.05, 51.09, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07; or Change to this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed X% of the ex-works price of the product (EC)	<i>Decisions as indicated at the heading level</i> The spinning of yarn is only considered to be a substantial transformation when the fibres used are not carded or combed or otherwise prepared for spinning. Twisting and texturing are not considered as preparatory or finishing operations (EC)
ex 51.08	<u>Other (EC)</u>	CTH except from headings 51.05, 51.09, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07 (EC)	
5108.10 5108.20	- Carded - Combed		<i>Decisions as indicated at heading level</i>
51.09	Yarn of wool or of fine animal hair, put up for retail sale.	a) CTH except from headings 51.06 through 51.08 [carding or combing (EC)]	Basket 1 Basket 2 for the bracketed text
		[change within the heading (JPN) (EGY) (EC)]	The operation to sell for retail use should not be considered as substantial transformation (KOR) Supplementary criteria are necessary because change from yarn to processed yarn by such operations as covering, laminating etc. within each heading can be considered as substantial transformation. (JPN) (EGY)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 51.09	<u>Yarn of wool or of fine animal hair, put up for retail sale : printed or dyed (EC)</u>	CTH except from headings 51.05 through 51.08, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07 or Change to this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed X% of the ex-works price of the product (EC)	<i>Decisions as indicated at the heading level</i> Twisting and texturing are not considered as preparatory or finishing operations (EC)
ex 51.09	<u>Other (EC)</u>	CTH except from headings 51.05 through 51.08, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07 (EC)	The spinning of yarn is only considered to be a substantial transformation when the fibres used are not carded or combed or otherwise prepared for spinning. Putting up yarn for retail sale is not a substantial transformation (EC)
5109.10	- Containing 85 % or more by weight of wool or of fine animal hair		<i>Decisions as indicated at heading level</i>
5109.90	- Other		
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	CTH [carding or combing (EC)] [mixing (MOR)] [change within the heading (EC) (JPN) (EGY)]	Basket 1 Basket 2 for the bracketed text The operation to sell for retail use should not be considered as substantial transformation (KOR) Supplementary criteria are necessary because change from yarn to processed yarn by such operations as covering, laminating etc. within each heading can be considered as substantial transformation. (JPN) (EGY)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 51.10	<p><u>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale: printed or dyed (EC)</u></p> <p><u>Other (EC)</u></p>	<p>CTH except from headings 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07 or Change to this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed X% of the ex-works price of the product (EC)</p> <p>CTH except from headings 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07 (EC)</p>	<p><i>Decisions as indicated at the heading level</i> Twisting and texturing are not considered as preparatory or finishing operations (EC)</p> <p>The spinning of yarn is only considered to be a substantial transformation when the fibres used are not carded or combed or otherwise prepared for spinning. (EC)</p>
51.11	<p>Woven fabrics of carded wool or of carded fine animal hair.</p>	<p>CTH [except from heading 51.12 or 51.13 (JPN) (EGY) (KOR) (MEX) (CAN)] [change within the heading (JPN) (EGY) (KOR) (EC) (CH)]</p>	<p>Basket 1 Basket 2 for the bracketed text Change from heading 51.12 or 51.13 cannot be considered as substantial transformation because it results from a simple process, such as assembling in layers. Supplementary criteria are necessary because change from greige fabric to finished fabric by such operations as dyeing and printing, bleaching, shrinking, etc. within this heading can be considered as substantial transformation. (JPN) (EGY)</p>
ex 51.11	<p><u>Woven fabrics of carded wool or of carded fine animal hair, dyed or printed (KOR)</u></p>	<p>Change from unbleached fabric of this heading to dyed or printed fabric of the same heading, accompanied by two or more of the following finishing operations: bleaching, shrinking, fulling, napping, decatizing, permanent stiffening, weighting, permanent embossing, moiré, mercerizing, etc. (KOR)</p>	<p><i>Decisions as indicated at the heading level</i> Dyeing or printing operation should be considered as substantial transformation (KOR)</p>

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 51.11	<u>Other (KOR)</u>	CTH except from heading 51.12 or 1.13 (KOR)	
ex 51.11	<u>Woven fabrics of carded wool or of carded fine animal hair: dyed-white or dyed or printed (CH).</u>	Supplementary criteria are necessary (CH)	<i>Decisions as indicated at the heading level</i> Dyeing white or dyeing or printing is a substantial transformation, without changing the 4- or 6-digit HS-heading or subheading number (CH)
ex 51.11	<u>Other (CH)</u>	CTH (CH)	
ex 51.11	<u>Woven fabrics of carded wool or of carded fine animal hair: dyed or printed (EC).</u>	CTH; or Change to this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations. (EC)	<i>Decisions as indicated at the heading level</i> Thermoprinting has to be accompanied by printing of the transfer paper. Bleaching and prebleaching are considered to be preparatory operations (EC)
ex 51.11	<u>Other (EC)</u>	CTH (EC)	
5111.11	- Containing 85 % or more by weight of wool or of fine animal hair :		<i>Decisions as indicated at heading level</i>
5111.19	-- Of a weight not exceeding 300 g/m ²		
5111.20	-- Other		
5111.30	-- Other		
5111.90	- Other, mixed mainly or solely with man-made filaments		
5111.90	- Other, mixed mainly or solely with man-made staple fibres		
5111.90	- Other		

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
51.12	Woven fabrics of combed wool or of combed fine animal hair.	CTH [except from heading 51.11 or 51.13 (JPN) (EGY) (MEX) (CAN) (KOR)] [change within the heading (JPN) (EGY) (KOR) (CH) (EC)]	Basket 1 Basket 2 for the bracketed text Change from heading 51.11 or 51.13 cannot be considered as substantial transformation because it results from a simple process, such as assembling in layers. Supplementary criteria are necessary because change from greige fabric to finished fabric by such operations as dyeing and printing, bleaching, shrinking, etc. within this heading can be considered as substantial transformation. (JPN) (EGY)
ex 51.12	<i>Woven fabrics of carded wool or of combed fine animal hair : dyed or printed (KOR)</i>	Change from unbleached fabric of this heading to dyed or printed fabric of the same heading, accompanied by two or more of the following finishing operations: bleaching, shrinking, fulling, napping, decatizing, permanent stiffening, weighting, permanent embossing, moiré, mercerizing, etc. (KOR) CTH except from heading 51.11 or 51.13 (KOR)	<i>Decisions as indicated at the heading level</i> Dyeing or printing operation should be considered as substantial transformation (KOR)
ex 51.12	<i>Woven fabrics of combed wool or of combed fine animal hair: dyed-white or dyed or printed (CH)</i> <i>Other (CH)</i>	Supplementary criteria are necessary (CH) CTH (CH)	<i>Decisions as indicated at the heading level</i> Dyeing white or dyeing or printing is a substantial transformation, without changing the 4- or 6-digit HS-heading or subheading number (CH)
ex 51.12	<i>Woven fabrics of combed wool or of combed fine animal hair: dyed or printed (EC)</i> <i>Other (EC)</i>	CTH; or Change to this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations. (EC) CTH (EC)	<i>Decisions as indicated at the heading level</i> Thermoprinting has to be accompanied by printing of the transfer paper. Bleaching and prebleaching are considered to be preparatory operations (EC)

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
5112.11	- Containing 85 % or more by weight of wool or of fine animal hair :		<i>Decisions as indicated at heading level</i>
5112.19	-- Of a weight not exceeding 200 g/m²		
5112.20	-- Other		
5112.30	- Other, mixed mainly or solely with man-made filaments		
5112.90	- Other, mixed mainly or solely with man-made staple fibres		
5112.90	- Other		
51.13	Woven fabrics of coarse animal hair or of horsehair.	CTH [except from heading 51.11 or 51.12 (JPN) (EGY) (MEX) (CAN) (KOR)] [change within the heading (JPN) (EGY) (KOR) (EC)]	Basket 1 Basket 2 for the bracketed text Change from heading 51.11 or 51.12 cannot be considered as substantial transformation because it results from a simple process, such as assembling in layers. Supplementary criteria are necessary because change from greige fabric to finished fabric by such operations as dyeing and printing, bleaching , shrinking, etc. within this heading can be considered as substantial transformation. (JPN) (EGY)
ex 51.13	<u>Woven fabrics of coarse animal hair or of horsehair, dyed or printed (KOR)</u>	Change from unbleached fabric of this heading to dyed or printed fabric of the same heading , accompanied by two or more of the following finishing operations: bleaching, shrinking, fulling, napping, decatizing, permanent stiffening, weighting, permanent embossing, moiré, mercerizing, etc. (KOR)	<i>Decisions as indicated at the heading level</i> Dyeing or printing operation should be considered as substantial transformation (KOR)
ex 51.13	<u>Other (KOR)</u>	CTH except from heading 51.11 or 51.12 (KOR)	

A	B	C	D
HS Code number	Description of goods	Origin criteria	Remarks or justification of the previous columns
ex 51.13	<u>Woven fabrics of coarse animal hair or of horsehair : dyed or printed (EC)</u>	CTH; or Change to this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations. (EC) CTH (EC)	<i>Decisions as indicated at the heading level</i> Thermoprinting has to be accompanied by printing of the transfer paper. Bleaching and prebleaching are considered to be preparatory operations (EC)
ex 51.13	<u>Other (EC)</u>		

Chapter 52: Cotton

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

Chapter 54: Man-Made Filaments

Chapter 55: Man-Made Staple Fibres

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

Chapter 57: Carpets and Other Textile Floor Coverings

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

Chapter 59: Impregnated, Coated Covered or Laminated Textile Fabrics; Textile Articles of a kind suitable for Industrial Use

Chapter 60: Knitted or Crocheted Fabrics

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

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

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

SECTION XII OF THE HARMONIZED SYSTEM
(Chapters 64-67)

**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**

Section Notes:

CHAPTER 64

Chapter Notes:

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 64	Footwear, gaiters and the like; parts of such articles	(a) Change to the headings of this Chapter from any other heading, except the following : (AUS)(CAN)(CH)(EC)(HK)(MEX)(US)(JPN) (b) Change to the headings of this Chapter from any other heading. (EGY)(KOR)(MOR)(NOR)	Basket 2.
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	(a) Change to this heading from any other heading, except from headings 64.02 through 64.05 and from formed uppers of subheading 6406.10. (CAN)(HK) (US) (b) Change to this heading from any other heading, except from subheading 6406.10. (MEX) (c) Change to this heading from any other heading. (EGY)(JPN)(KOR)(MOR)(NOR) (d) Change to this heading from any other heading, except from formed uppers of 64.06. (EC)(CH)	Basket 2. Making of footwear from parts other than formed uppers is considered sufficient for substantial transformation. Formed uppers are uppers with closed bottoms and shaped by lasting, moulding or otherwise but not by simply closing at the bottom. (HK) Attachment of an outer sole to an upper having an attached inner or midsole is not considered to be a substantial transformation. (US)

A	B	C	D
HS Code number	Description of goods		Remarks or justification of the previous columns
		<p>(e) Change to this heading from any other heading, provided that supplementary criteria are satisfied. (AUS)</p>	
64.02	Other footwear with outer soles and uppers of rubber or plastics.	<p>(a) Change to this heading from any other heading, except from headings 64.01, 64.03 through 64.05 and from formed uppers of subheading 6406.10. (CAN)(HK)(US)</p>	<p>Basket 2. Making of footwear from parts other than formed uppers is considered sufficient for substantial transformation. Formed uppers are uppers with closed bottoms and shaped by lasting, moulding or otherwise but not by simply closing at the bottom. (HK)</p> <p>Attachment of an outer sole to an upper having an attached inner or midsole is not considered to be a substantial transformation. (US)</p>
		<p>(b) Change to this heading, from any other heading, except from subheading 6406.10. (MEX)</p>	
		<p>(c) Change to this heading from any other heading. (EGY) (JPN) (KOR) (MOR) (NOR)</p>	
		<p>(d) Change to this heading from any other heading, except from formed uppers of 64.06. (EC)(CH)</p>	
		<p>(e) Change to this heading from any other heading, provided that supplementary criteria are satisfied. (AUS)</p>	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	(a) Change to this heading from any heading, except from headings 64.01, 64.02, 64.04, 64.05 and from former uppers of subheading 6406.10. (CAN)(HK)(US)	Basket 2. Making of footwear from parts other than formed uppers is considered sufficient for substantial transformation. Formed uppers are uppers with closed bottoms and shaped by lasting, moulding or otherwise but not by simply closing at the bottom. (HK) Attachment of an outer sole to an upper having an attached inner or midsole is not considered to be a substantial transformation. (US)
		(b) Change to this heading from any other heading, except from subheading 6406.10. (MEX)	
		(c) Change to this heading from any other heading. (EGY) (JPN) (KOR) (MOR) (NOR)	
		(d) Change to this heading from any other heading, except from formed uppers of 64.06. (EC)(CH)	
		(e) Change to this heading from any other heading, provided that supplementary criteria are satisfied. (AUS)	
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	(a) Change to this heading from any heading, except from headings 64.01, 64.02, 64.03, 64.05 and from formed uppers of subheading 6406.10. (CAN) (HK)(US)	Basket 2. Making of footwear from parts other than formed uppers is considered sufficient for substantial transformation. Formed uppers are uppers with closed bottoms and shaped by lasting, moulding or otherwise but not by simply closing at the bottom. (HK) Attachment of an outer sole to an upper having an attached inner or midsole is not considered to be a substantial transformation. (US)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		<p>(b) Change to this heading from any other heading, except from subheading 6406.10. (MEX)</p> <p>(c) Change to this heading from any other heading. (EGY)(JPN)(KOR)(MOR)(NOR)</p> <p>(d) Change to this heading from any other heading, except from formed uppers of 64.06. (EC)(CH)</p> <p>(e) Change to this heading from any other heading, provided that supplementary criteria are satisfied. (AUS)</p>	
64.05	Other footwear.	<p>(a) Change to this heading from any other heading, except from headings 64.01 through 64.04 and from formed uppers of subheading 6406.10. (CAN) (HK) (US)</p> <p>(b) Change to this heading from any other heading, except from subheading 6406.10. (MEX)</p> <p>(c) Change to this heading from any other heading. (EGY) (JPN) (KOR) (MOR) (NOR)</p> <p>(d) Change to this heading from any other heading, except from formed uppers of 64.06. (EC)(CH)</p> <p>(e) Change to this heading from any other heading, provided that supplementary criteria are satisfied. (AUS)</p>	<p>Basket 2.</p> <p>Making of footwear from parts other than formed uppers is considered sufficient for substantial transformation. Formed uppers are uppers with closed bottoms and shaped by lasting, moulding or otherwise but not by simply closing at the bottom (HK)</p> <p>Attachment of an outer sole to an upper having an attached inner or midsole is not considered to be a substantial transformation (US)</p>
6405.20	- With uppers of textile materials	Proposals as specified for heading	Examination to be deferred. The Technical Committee has decided to examine the rule for this subheading in the context of the rules for textile goods in Section XI.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	(a) Change to heading 64.06 from any other Chapter. (CAN)(HK)(AUS)(MEX) (b) Change to this heading from any other heading. (EC) (CH) (EGY) (KOR) (MOR) (NOR) (c) Change to this heading from any other heading, except the following : (JPN)(US)	Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI. Obtaining parts from shoes does not constitute substantial transformation. (HK) <i>Exceptions specified at subheading level. (Sec.)</i>
6406.10	- Uppers and parts thereof, other than stiffeners	(a) Change to uppers assembled by stitching from parts of uppers of this subheading originate in the country of assembly.(US) (b) Attachment of inner or midsoles to produce formed uppers of this subheading confers origin. (US) (c) <i>Proposals as specified for heading.</i>	Assembly of parts of uppers into uppers is considered to be a substantial transformation. (US) Attachment of an inner or midsole to produce formed uppers is considered a substantial transformation. (US)
6406.20	- Outer soles and heels, of rubber or plastics	(a) Change to this subheading from any other Chapter. (JPN) (b) <i>Proposals as specified for heading.</i>	Collection of parts from shoes cannot be considered as substantial transformation. (JPN)
6406.91	- Other -- Of wood	(a) Change to this subheading from any other Chapter. (JPN) (b) <i>Proposals as specified for heading.</i>	Collection of parts from shoes cannot be considered as substantial transformation. (JPN)
6406.99	-- Of other materials	(a) Change to this subheading from any other Chapter. (JPN) (b) <i>Proposals as specified for heading.</i>	Collection of parts from shoes cannot be considered as substantial transformation. (JPN)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
ex 6406.99	-- <u>Gaiters, leggings and similar articles, and parts thereof.</u> (US)	Change to gaiters, leggings and similar articles, and parts thereof from any other heading confers origin, provided supplementary requirements are satisfied. (US)	

CHAPTER 65

Chapter Notes:

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 65	Headgear and parts thereof	(a) Change to the headings of this Chapter from any other heading. (JPN)(CH)(EC) (b) Change to the headings of this Chapter from any other heading, except the following : (US)	Examination of Chapter 65 to be deferred. The Technical Committee has decided to examine the rules for these headings in the context of the rules for textile goods in Section XI.
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	(a) Change to this heading from any other Chapter. (CAN) (b) Change to this heading from any other heading. (JPN)(CH)(EC)(US) (c) Change to this heading from any other heading, except from heading 65.02. (MEX)	Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI.
65.02	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	(a) Change to this heading from any other Chapter. (CAN) (b) Change to this heading from any other heading. (JPN)(CH)(EC)(US) (c) Change to this heading from any other heading, except from heading 65.01. (MEX)	Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	(a) Change to this heading from heading 65.01, provided that a blocking process has occurred. (US)	Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI. Hat forms and similar articles of heading 65.01, can change classification to heading 65.03 by simple addition of brims, or other parts without blocking but such change is not considered to be a substantial transformation of the goods. (US)
		(b) Change to this heading from any other heading, except from headings 65.04 to 65.07. (CAN)	
		(c) Change to this heading from any other heading. (JPN)(CH)(EC)	
		(d) Change to this heading from any other heading, except from headings 65.01, 65.02, 65.04, 65.05 or 65.06; or Change to this heading from heading 65.01 by a process of shaping; or Change to this heading from heading 65.02, provided that the change results from at least three parts of the process (e.g. dyeing, blocking, fitting with head band and adding decorative accessories). (MEX)	
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	(a) Change to this heading from heading 65.02, when the goods of heading 65.02 are blocked to shape and finished. (US)	Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI. Hats forms and similar articles of heading 65.02, can change classification to heading 65.04 by simple addition of brims, or other parts or by blocking, but such change, without finishing is not considered to be a substantial transformation of the goods. (US)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		<p>(b) Change to this heading from any other heading, except from headings 65.03 or 65.05 to 65.07. (CAN)</p> <p>(c) Change to this heading from any other heading. (JPN)(CH)(EC)</p> <p>(d) Change to this heading from any other heading, except from headings 65.01, 65.02, 65.03, 65.05 or 65.06; or</p> <p>Change to this heading from heading 65.01 by a process of shaping; or</p> <p>Change to this heading from heading 65.02, provided that the change results from at least three parts of the process (e.g. dyeing, blocking, fitting with head band and adding decorative accessories). (MEX)</p>	
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	<p>(a) Change to this heading from any heading outside of Chapter 65, provided supplementary requirements have been satisfied. (US)</p> <p>(b) Change to this heading from any other heading, except from headings 65.03, 65.04, 65.06 or 65.07. (CAN)</p> <p>(c) Change to this heading from any other heading. (JPN)(CH)(EC)</p>	Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		<p>(d) Change to this heading from any other heading, except from headings 65.01, 65.02, 65.03, 65.04 or 65.06; or Change to this heading from heading 65.01 by a process of shaping; or</p> <p>Change to this heading from heading 65.02, provided that the change results from at least three parts of the process (e.g. dyeing, blocking, fitting with head band and adding decorative accessories). (MEX)</p>	
65.06	Other headgear, whether or not lined or trimmed.	(a) Change to this heading from any other heading, except from headings 65.03 to 65.05 or 65.07. (CAN)	Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI.
		(b) Change to this heading from any other heading. (CH)(EC)(JPN)(US)	
		<p>(c) Change to this heading from any other heading, except from headings 65.01 to 65.05 or Change to this heading from heading 65.01 by a process of shaping; or</p> <p>Change to this heading from heading 65.02, provided that the change results from at least three parts of the process (e.g. dyeing, blocking, fitting with head band and adding decorative accessories). (MEX)</p>	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
65.07	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	<div data-bbox="312 1435 416 2139">(a) Change to this heading from any other heading, except from headings 65.03 to 65.06. (CAN)</div> <div data-bbox="416 1435 534 2139">(b) Change to this heading from any other heading. (CH)(EC)(JPN)(US)(MEX)</div>	Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI.

CHAPTER 66

Chapter Notes:

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	A change to the headings of this Chapter from any other heading, [except the following : (EC)(US)]	Basket 1. Basket 2 for the bracketed text.
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	(a) Change to this heading from any other heading, except from heading 66.03. (EC) (b) Change to this heading from any other heading. (CH)(CAN)(JPN)(US)(MEX)	Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI. The manufacture of articles of this heading by assembly of parts classified within heading 66.03 cannot be considered as a substantial transformation. (EC)
66.02	Walking-sticks, seat-sticks, whips, riding-crops and the like.	Change to this heading from any other heading, [except from heading 66.03. (EC)]	Basket 1. Basket 2 for the bracketed text. The manufacture of articles of this heading by assembly of parts classified within heading 66.03 cannot be considered as a substantial transformation. (EC)
66.03	Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.	(a) Change to this heading from any other heading. (CAN)(CH)(EC)(US)(MEX)	Basket 2.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) Change to this heading from any other Chapter. (JPN)	
6603.20	- Umbrella frames, including frames mounted on shafts (sticks)	Change to this subheading from any other subheading. (US)	Basket 2.

CHAPTER 67

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.	Change to the headings of this Chapter from any other heading, except the following :	Basket 1.
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes).	<p>(a) Change to this heading from any other heading. (JPN) (CH)</p> <p>(b) Change to this heading from any other heading; or change within this heading to articles from feathers or down or parts of feathers. (CAN)</p> <p>(c) Change to this heading from any other heading except from heading 05.05; or change to articles of this heading from skins and other parts of birds with their feathers or down, or from feathers or down or parts of feathers of this heading or of heading 05.05. (EC)(KEN)</p> <p>(d) Change to this heading from any other heading; or change within this heading to articles of feathers or down from feathers or down. (MEX)</p>	<p>Basket 2</p> <p><i>The options may also be identified by use of split headings :</i></p> <p>(A) : skins and other parts of birds with feathers or down</p> <p>(B) : feathers, down and parts of feathers</p> <p>(C) : articles thereof (Sec.)</p> <p>The manufacture of feathers and other materials of this split heading from materials classified within heading 05.05 cannot be considered as a substantial transformation. (EC)</p>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(e) Change to this heading from any other heading except from heading 05.05; or change to feathers or parts of feathers or down of this heading from skins and other parts of birds with their feathers or down of this heading or of heading 05.05; or change to articles of this heading from skins and other parts of birds with their feathers or down, or from feathers or down or parts of feathers of this heading or of heading 05.05. (US)	Heading 67.01 covers the entire progression from feathers on the skin to certain articles of feathers. This exception recognizes that substantial transformations can occur within the heading and should confer origin. (US)
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	Change to this heading from any other heading, or [change to goods of this heading from parts of this heading. (PHI)(MOR)]	Basket 1. Basket 2 for bracketed text.
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	Change to this heading from any other heading: (CAN)(CH)(JPN)(US)(MEX)	Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI.
ex 67.03	<u>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair, prepared for use in making wigs or the like.</u> (EC)	Not applicable. Wholly obtained goods. (EC)	The wholly obtained condition only applies to materials of Chapter 5. (EC)
ex 67.03	<u>Other textile materials, prepared for use in making wigs or the like.</u> (EC)	Supplementary criteria are necessary. (EC)	The preparation of textile materials for use in making wigs or the like must be made from originating fibres. (EC)
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	Change to this heading from any other heading.	Basket 1.

SECTION XIII OF THE HARMONIZED SYSTEM
(Chapters 68-70)

**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS;
GLASS AND GLASSWARE**

Section Notes:

CHAPTER 68

Chapter Notes:

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials.	Change to the headings of this Chapter from any other heading, except the following:	Basket 1.
68.01	Setts, curbstones and flagstones, of natural stone (except slate).	Change to this heading from any other heading.	Basket 1.
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of headings No. 68.01; mosaic cubes and the like of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	(a) Change to this heading from any other heading. (CAN) (JPN) (CH) (MEX) (COL).	Basket 2.
ex 68.02	- <u>Carved stones</u> (EC)	(b) Change to the subheadings of this heading from any other subheading. (US)	Basket 2.
6802.10	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	Change to this split heading from any other split heading. (EC)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
ex 6802.10	- <u>Artificially coloured granules, chippings and powder of natural stone (including slate)</u> (EC)	Change to this split subheading from any other heading, except from granules, chippings and powder of slate of heading 25.14, or of subheadings 2517.41 or 2517.49. (EC)	Basket 2. The coloration of granules, chippings and powder of stones of Chapter 25 cannot be considered as a substantial transformation. (EC)
6802.21 6802.22 6802.23 6802.29	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: -- Marble, travertine and alabaster -- Other calcareous stone -- Granite -- Other stone - Other:	<i>Proposals as specified for heading</i>	<i>Description of subheadings is provided to assist the Technical Committee to examine the proposal for change of subheading.</i> (Sec)
6802.91 6802.92 6802.93 6802.99	-- Marble, travertine and alabaster -- Other calcareous stone -- Granite -- Other stone		
68.03	Worked slate and articles of slate or of agglomerated slate.	Change to this heading from any other heading. (CAN) (JPN) (CH) (US) (MEX) (COL)	Basket 2.
ex 68.03	<u>Articles of natural slate.</u>	(EC) Change to this split heading from any other split heading. (EC)	Basket 2. The manufacture of articles from worked natural slate of this heading can be considered as a substantial transformation. (EC)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	(a) Change to this heading from any other heading. (CAN) (JPN) (CH) (MEX) (COL) (EC).	Basket 2.
		(b) Change to the subheadings of this heading from any other subheading. (US)	
		(c) Change to goods of this heading from parts of the same heading (MOR)	
6804.10	- Millstones and grindstones for milling, grinding or pulping	Proposals as specified for heading.	Description of subheadings is provided to assist the Technical Committee to examine the proposal for change of subheading. (Sec)
6804.21	- Other millstones, grindstones, grinding wheels and the like:		
	-- Of agglomerated synthetic or natural diamond		
6804.22	-- Of other agglomerated abrasives or of ceramics		
6804.23	-- Of natural stone		
6804.30	- Hand sharpening or polishing stones		
68.05	Natural or artificial abrasives powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	Change to this heading from any other heading.	Basket 1.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69	(a) Change to this heading from any other heading. (CAN)(JPN)(CH) (MEX) (COL)	Basket 2.
6806.10	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	(b) Change to the subheadings of this heading from any other subheading. (US)	<i>Description of subheadings is provided to assist the Technical Committee to examine the proposal for change of subheading. (Sec)</i>
6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	<i>Proposals as specified for heading.</i>	
6806.90	- Other		
68.07	Articles of asphalt or of similar materials (for example, petroleum bitumen or coal tar pitch).	(a) Change to this heading from any other heading. (CAN)(JPN)(CH)(MEX) (COL)	Basket 2.
6807.10	- In rolls	(b) Change to the subheadings of this heading from any other subheading. (US)	<i>Description of subheadings are provided to assist the Technical Committee to examine the proposal for change of subheading. (Sec)</i>
6807.90	- Other	<i>Proposals as specified for heading.</i>	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
68.08	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	Change to this heading from any other heading.	Basket 1.
68.09	Articles of plaster or of compositions based on plaster.	(a) Change to this heading from any other heading. (CAN)(JPN)(CH)(COL)(EC)	Basket 2. <i>Proposals repeated at subheading level to facilitate comparisons</i>
		(b) Change to this heading from any other heading, except the following : (MEX)	
		(c) Change to the subheadings of this heading from any other subheading. (US)	
6809.11	- Boards, sheets, panels, tiles and similar articles, not ornamented: -- Faced or reinforced with paper or paperboard only	(a) Change to this subheading from any other heading. (MEX) (CAN) (JPN) (CH) (COL) (EC)	Basket 2.
		(b) Change to this subheading from any other subheading. (US)	
6809.19	-- Other	(a) Change to this subheading from any other heading. (MEX) (CAN) (JPN) (CH) (COL) (EC)	Basket 2.
		(b) Change to this subheading from any other subheading. (US)	
6809.90	- Other articles	(a) Change to this subheading from any other heading. (CAN) (JPN) (CH) (COL) (EC) (b) Change to this subheading from any other subheading. (MEX) (US)	Basket 2.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced	<p>(a) Change to this heading from any other heading. (JPN) (CH) (COL)</p> <p>(b) Change to this heading from any other heading, except the following : (EC) (MEX)</p> <p>(c) Change to the subheadings of this heading from any other subheading. (US) (CAN)</p>	<p>Basket 2.</p> <p><i>Proposals repeated at subheading level to facilitate comparisons</i></p>
6810.11	<p>- Tiles, flagstones, bricks and similar articles:</p> <p>-- Building blocks and bricks</p>	<p>(a) Change to this subheading from any other heading. (JPN) (CH) (COL) (MEX) (EC)</p> <p>(b) Change to this subheading from any other subheading. (CAN) (US)</p>	Basket 2.
6810.19	-- Other	<p>(a) Change to this subheading from any other heading. (JPN) (CH) (COL) (MEX) (EC)</p> <p>(b) Change to this subheading from any other subheading. (CAN) (US)</p>	Basket 2.
6810.91	<p>- Other articles:</p> <p>-- Prefabricated structural components for building or civil engineering</p>	<p>(a) Change to the subheadings of this heading from any other heading. (JPN) (CH) (COL)</p> <p>(b) Change to this subheading from any other subheading. (CAN) (MEX) (EC) (US)</p>	<p>Basket 2.</p> <p>The manufacture of prefabricated structural components for building or civil engineering from materials of the other subheadings can be considered as a substantial transformation (EC)</p>
6810.99	-- Other	<p>(a) Change to this subheading from any other heading. (JPN) (CH) (COL) (MEX) (EC)</p> <p>(b) Change to this subheading from any other subheading. (CAN) (US)</p>	Basket 2.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
68.11	Articles of asbestos-cement, of cellulose fibres-cement or the like	(a) Change to this heading from any other heading. (EC) (JPN) (CH) (MEX) (COL)	Basket 2.
		(b) Change to the subheadings of this heading from any other subheading. (US) (CAN)	
6811.10	- Corrugated sheets	<i>Proposals as specified for heading.</i>	<i>Description of subheadings are provided to assist the Technical Committee to examine the proposal for change of subheading. (Sec.)</i>
6811.20	- Other sheets, panels, tiles and similar articles		
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.	<i>Proposals as specified for subheadings</i>	<i>Decisions : as specified for subheadings</i>
6812.10	- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Change to this subheading from any other heading.	Basket 1
6812.20	- Yarn and thread	Change to this subheading from any other subheading.	Basket 1
6812.30	- Cords and string, whether or not plaited	Change to this subheading from any other subheading, [except from subheading 6812.20. (JPN)]	Basket 1
6812.40	- Woven or knitted fabric	Change to this subheading from any other subheading.	Basket 2 for the bracketed text.
6812.50	- Clothing, clothing accessories, footwear and headgear	Change to this subheading from any other subheading.	Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
6812.60	- Paper, millboard and felt	Change to this subheading from any other subheading.	Basket 1
6812.70	- Compressed asbestos fibre jointing, in sheets or rolls	Change to this subheading from any other subheading.	Basket 1
6812.90	- Other	Change to this subheading from any other subheading.	Basket 1
68.13	Friction materials and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.	(a) Change to this heading from any other heading. (COL)(CH)(EC)(JPN)(MEX)	Basket 2
6813.10	- Brake linings and pads	(b) Change to this subheading from any other subheading. (CAN)(NOR)(US)	<i>Description of subheadings is provided to assist the Technical Committee to examine the proposal for change of subheading. (Sec)</i>
6813.90	- Other	<i>Proposals as specified for heading.</i>	
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper paperboard or other materials.	(a) Change to this heading from any other heading. (CAN)(CH)(COL)(JPN)(MEX)	Basket 2
	(b) Change to this heading from any other heading, or (EC)		
	(c) Change to the subheadings of this heading from any other subheading. (US)		

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
ex68.14	<u>Articles of mica</u> (EC)	Change to this split heading from any other split heading. (EC)	Basket 2 The manufacture of articles of mica from worked mica of this heading can be considered as a substantial transformation. (EC)
6814.10 6814.90	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support - Other	<i>Proposals as specified for heading.</i>	<i>Description of subheadings is provided to assist the Technical Committee to examine the proposal for change of subheading. (Sec)</i>
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	Change to this heading from any other heading.	Basket 1*

*(US) reserved its position.

CHAPTER 69

Chapter Notes:

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 69	Ceramic products	Change to the headings of this Chapter from any other heading.	Basket 1*
69.01	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or similar siliceous earths.	Change to this heading from any other heading.	Basket 1
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	Change to this heading from any other heading.	Basket 1
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil, meals or of similar siliceous earths.	Change to this heading from any other heading.	Basket 1
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	Change to this heading from any other heading.	Basket 1

* (EC) reserved its position on all headings of this Chapter.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
69.05	Roofing tiles, chimney-pots, cowl, chimney liners, architectural ornaments and other ceramic constructional goods.	Change to this heading from any other heading.	Basket 1
69.06	Ceramic pipes, conduits, guttering and pipe fittings.	Change to this heading from any other heading.	Basket 1
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	Change to this heading from any other heading.	Basket 1
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	(a) Change to this heading from any other heading. (CAN)(CH)(IND)(JPN)(PHI)	Basket 2
		(b) Change to this heading from any other heading except from heading 69.07. (KEN)(KOR)(MEX)(NZ)(US)	
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	Change to this heading from any other heading.	Basket 1
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	Change to this heading from any other heading.	Basket 1
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	(a) Change to this heading from any other heading. (CAN)(JPN)(MEX)(US)	Basket 2
		(b) Supplementary criteria are necessary. (CH)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	(a) Change to this heading from any other heading. (CAN)(JPN)(MEX)(US) (b) Supplementary criteria are necessary. (CH)	Basket 2
69.13	Statuettes and other ornamental ceramic articles.	Change to this heading from any other heading.	Basket 1
69.14	Other ceramic articles.	Change to this heading from any other heading.	Basket 1

CHAPTER 70

Chapter Notes:

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 70	Glass and glassware	Change to the headings of this Chapter from any other headings, except the following :	Basket 1*
70.01	Cullet and other waste and scrap of glass; glass in the mass.	Change to this heading from any other heading.	Basket 1
70.02	Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.	Change to this heading from any other heading.	Basket 1
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	A change to this heading from any other heading, [except from headings 70.04 to 70.06. (MEX)]	Basket 1 Basket 2 for the bracketed text
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	Change to this heading from any other heading, [except from headings 70.03, 70.05 or 70.06. (MEX)]	Basket 1 Basket 2 for the bracketed text
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	Change to this heading from any other heading, [except from headings 70.03, 70.04 or 70.06. (MEX)]	Basket 1 Basket 2 for the bracketed text

* (EC) reserved its position on all headings of this Chapter.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	(a) Change to this heading from any other heading, except heading 70.03, 70.04 or 70.05. (CAN)(MEX)(PHI)(JPN)(US) (b) Supplementary criteria are necessary. (CH)(NOR) (c) Change to this heading from any other heading. (AUS)	Basket 2 Change to this heading from headings 70.03, 70.04 or 70.05 cannot be considered as substantial transformation because it results from simple processes, such as bent or drilled. (JPN) The processes described in heading 70.06 are not considered to result in substantial transformation of the source product. (US) Surface coating. (CH)
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.	Change to this heading from any other heading.	Basket 1
70.08	Multiple-walled insulating units of glass.	Change to this heading from any other heading.	Basket 1
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.	Change to this heading from any other heading.	Basket 1
7009.10	- Rear-view mirrors for vehicles	Change to this subheading from any other subheading. (MEX)	Basket 2
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	Change to this heading from any other heading, [except from headings 70.11 through 70.18. (MEX)]	Basket 1** Basket 2 for the bracketed text.

** (CAN) reserved its position.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	Change to this heading from any other headings, [except from headings 70.10 or 70.12 through 70.18. (MEX)]	Basket 1** Basket 2 for the bracketed text.
70.12	Glass inner for vacuum flasks or for other vacuum vessels.	Change to this heading from any other headings, [except from headings 70.10, 70.11 or 70.13 through 70.18. (MEX)]	Basket 1** Basket 2 for the bracketed text.
70.13	Glassware are of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).	(a) Change to this heading from any heading except from headings 70.10 to 70.12 or 70.14 to 70.18. (CAN)(MEX) (b) Change to this heading from any other heading. (JPN)(CH)(US)	Basket 2
ex 70.13	<u>Cut and polished glassware</u> (US)	Substantial cutting and polishing of uncut and unpolished glassware blanks of heading 70.13 in the same country is deemed to confer origin. (US)	This exception recognizes that cutting and polishing of uncut and unpolished glassware classified in the same heading, constitutes a substantial transformation of the blank without a change of heading. (US)
70.14	Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.	Change to this heading from any other heading, [except from headings 70.10 through 70.13 or 70.15 through 70.18.] (MEX)	Basket 1** Basket 2 for the bracketed text.
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	Change to this heading from any other heading, [except from headings 70.10 through 70.14 or 70.16 through 70.18.] (MEX)	Basket 1** Basket 2 for the bracketed text.

*** (CAN) reserved its position.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar foams.	Change to this heading from any other heading, [except from headings 70.10 through 70.15, 70.17 or 70.18. (MEX)]	Basket 1** Basket 2 for the bracketed text.
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	Change to this heading from any other heading, [except from headings 70.10 through 70.16 or 70.18. (MEX)]	Basket 1**
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	Change to this heading from any other heading, [except from headings 70.10 through 70.17. (MEX)]	Basket 1** Basket 2 for the bracketed text
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):	<i>Proposals as specified for subheadings.</i>	Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI.
	- Slivers, rovings, yarn and chopped strands:		

*** (CAN) reserved its position.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
7019.11	-- Chopped strands, of a length of not more than 50 mm	(a) Change to this subheading from any other heading. (CH)(JPN)(MEX) (b) Change to this subheading from any other subheading, except from subheadings 7019.12 or 7019.19. (CAN) (c) Change to this subheading from any other subheading of heading 70.19, provided that supplementary criteria are satisfied. (US)	Change of subheadings within this heading is deemed to be a substantial transformation because each subheading of this heading is prepared for the product of a different degree of processing (for example, fibre, yarn, woven fabric and products of thereof.) (JPN)
7019.12	-- Rovings	(a) Change to this subheading from any other heading. (CH)(JPN)(MEX) (b) Change to this subheading from any other subheading, except from subheadings 7019.11 or 7019.19. (CAN) (c) Change to this subheading from any other subheading of heading 70.19, provided that supplementary criteria are satisfied. (US)	Change of subheadings within this heading is deemed to be a substantial transformation because each subheading of this heading is prepared for the product of a different degree of processing (for example, fibre, yarn, woven fabric and products of thereof.) (JPN)
7019.19	-- Other	(a) Change to this subheading from any other heading. (CH)(JPN)(MEX) (b) Change to this subheading from any other subheading, except from subheadings 7019.11 or 7019.12. (CAN)	Change of subheadings within this heading is deemed to be a substantial transformation because each subheading of this heading is prepared for the product of a different degree of processing (for example, fibre, yarn, woven fabric and products of thereof.) (JPN)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(c) Change to this subheading from any other subheading of heading 70.19, provided that supplementary criteria are satisfied. (US)	
7019.31	- Thin sheets (voiles), webs, mats mattresses, boards and similar nonwoven products: -- Mats	(a) Change to this subheading from any other subheading. (JPN)	Change of subheadings within this heading is deemed to be a substantial transformation because each subheading of this heading is prepared for the product of a different degree of processing (for example, fibre, yarn, woven fabric and products of thereof.) (JPN)
		(b) Change to this subheading from any other subheading, except from subheadings 7019.32 or 7019.39. (CAN)	
		(c) Change to this subheading from any other subheading of heading 70.19, provided that supplementary criteria are satisfied. (US)	
		(d) Change to this subheading from any other heading. (CH)	
		(e) Change to this subheading from any other subheading, except from subheading 7019.32. (MEX)	
7019.32	-- Thin sheets (voils)	(a) Change to this subheading from any other subheading. (JPN)	Change of subheadings within this heading is deemed to be a substantial transformation because each subheading of this heading is prepared for the product of a different degree of processing (for example, fibre, yarn, woven fabric and products of thereof.) (JPN)
		(b) Change to this subheading from any other subheading, except from subheadings 7019.31 or 7019.39. (CAN)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(c) Change to this subheading from any other subheading of heading 70.19, provided that supplementary criteria are satisfied. (US) (d) Change to this heading from any other heading. (CH) (e) Change to this subheading from any other subheading, except from subheading 7019.31. (MEX)	
7019.39	-- Other	(a) Change to this subheading from any other subheading. (JPN)(MEX) (b) Change to this subheading from any other subheading, except from subheadings 7019.31 or 7019.32. (CAN) (c) Change to this subheading from any other subheading of heading 70.19, provided that supplementary criteria are satisfied. (US) (d) Change to this heading from any other heading. (CH)	Change of subheadings within this heading is deemed to be a substantial transformation because each subheading of this heading is prepared for the product of a different degree of processing (for example, fibre, yarn, woven fabric and products of thereof). (JPN) Supplementary rules may be necessary. Rules concerning the origin of textile goods should be considered in the context of the rules of Section XI. (US)
7019.40	- Woven fabrics of rovings.	(a) Change to this subheading from any other subheading. (JPN) (b) Change to this subheading from any other subheading, except from subheadings 7019.51, 7019.52, 7019.59 or 7019.90. (CAN)	Change of subheadings within this heading is deemed to be a substantial transformation because each subheading of this heading is prepared for the product of a different degree of processing (for example, fibre, yarn, woven fabric and products of thereof). (JPN)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		<p>(c) Change to this subheading from any other subheading of heading 70.19, provided that supplementary criteria are satisfied. (US)</p> <p>(d) Change to this subheading from any other heading. (CH)</p> <p>(e) Change to this subheading from any other subheading, except from subheadings 7019.51, 7019.52 or 7019.59. (MEX)</p>	
7019.51	<p>- Other woven fabrics:</p> <p>-- Of a width not exceeding 30 cm</p>	<p>(a) Change to this subheading from any other subheading, except subheading 7019.52 or 7019.59. (JPN)</p> <p>(b) Change to this subheading from any other subheading, except from subheadings 7019.40, 7019.52 or 7019.90. (CAN)</p> <p>(c) Change to this subheading from any other subheading of heading 70.19, provided that supplementary criteria are satisfied (US)</p> <p>(d) Change to this subheading from any other heading. (CH)</p> <p>(e) Change to this subheading from any other subheading, except from subheadings 7019.40, 7019.52 or 7019.59. (MEX)</p>	<p>A change between subheading 7019.51 and subheading 7019.52 or 7019.59 cannot be considered as substantial transformation because it results from simple cutting or simple assembly. (JPN)</p>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
7019.52	<p>-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m², of filaments measuring per single yarn not more than 136 tex</p>	<p>(a) Change to this subheading from any other subheading, except subheading 7019.51. (JPN)</p> <p>(b) Change to this subheading from any other subheading, except from subheadings, 7019.40, 7019.51, 7019.59 or 7019.90. (CAN)</p> <p>(c) Change to this subheading from any other subheading of heading 70.19, provided that supplementary criteria are satisfied. (US)</p> <p>(d) Change to this subheading from any other heading. (CH)</p> <p>(e) Change to this subheading from any other subheading, except from subheadings 7019.40, 7019.51, 7019.59 or 7019.90. (MEX)</p>	<p>Change of subheadings within this heading is deemed to be a substantial transformation because each subheading of this heading is prepared for the product of a different degree of processing (for example, fibre, yarn, woven fabric and products of thereof). (JPN)</p>
7019.59	<p>-- Other</p>	<p>(a) Change to this subheading from any other subheading, except subheading 7019.51. (JPN)</p> <p>(b) Change to this subheading from any other subheading, except from subheadings 7019.40, 7019.51, 7019.52 or 7019.90. (CAN)</p> <p>(c) Change to this subheading from any other subheading of heading 70.19, provided that supplementary criteria are satisfied. (US)</p>	<p>Change of subheadings within this heading is deemed to be a substantial transformation because each subheading of this heading is prepared for the product of a different degree of processing (for example, fibre, yarn, woven fabric and products of thereof). (JPN)</p>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(d) Change to this subheading from any other heading. (CH) (e) Change to this subheading from any other subheading, except from subheadings 7019.40, 7019.51 or 7019.52. (MEX)	
7019.90	- Other	(a) Change to this subheading from any other subheading. (JPN) (b) Change to this subheading from any other subheading, except from subheadings 7019.40, 7019.51, 7019.52 or 7019.59. (CAN) (c) Change to this subheading from any other subheading of heading 70.19, provided that supplementary criteria are satisfied. (US) (d) Change to this subheading from any other heading. (CH)(MEX)	Change of subheadings within this heading is deemed to be a substantial transformation because each subheading of this heading is prepared for the product of a different degree of processing (for example, fibre, yarn, woven fabric and products of thereof). (JPN)
70.20	Other articles of glass.	Change to this heading from any other heading, [except from headings 70.10 through 70.18. (MEX)]	Basket 1 Basket 2 for bracketed text

SECTION XIV OF THE HARMONIZED SYSTEM
(Chapter 71)

**SECTION XIV NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

Section Notes:

CHAPTER 71

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin.	Change to the headings of this Chapter from any other heading, except the following :	Basket 1
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	(a) CTH except from heading 03.07 (HK) (SEN) (b) CTH (CH) (US) (CAN) (MEX) (c) CC except from heading 03.07 (JPN) (d) WO (EC)	Basket 2 Simply extracting the pearls from molluscs cannot be regarded as a substantial transformation process (HK)
ex 71.01	<u>Natural pearls, whether or not worked or graded but not strung, mounted or set; natural pearls, temporarily strung for convenience of transport. (PHI)</u>	WO (PHI)	Basket 2
ex 71.01	<u>Cultured pearls, whether or not worked or graded but not strung, mounted or set; cultured pearls, temporarily strung for convenience of transport. (PHI)</u>	CTH (PHI)	Basket 2
71.02	Diamonds, whether or not worked, but not mounted or set.	(a) WO or CTH (JPN)	Basket 2
		(b) CTH. (CAN)(CH)(MEX)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(c) CTH with exceptions (US) (d) <i>Proposals as specified for the split headings and the subheadings</i>	<i>Proposals repeated to facilitate comparison at subheading level</i>
ex 71.02	Faceted diamonds (US)	CTHS (US)	Basket 2 This exception recognizes that faceting of precious, semi-precious and similar stones, classified in the same heading as unworked stones, constitutes a substantial transformation of the stone without a change of heading (US)
7102.10	- Unsorted	(a) WO (EC) (HK) (b) WO/CTH (JPN) (c) CTH (US)(CAN)(CH)(MEX)	Basket 2
7102.21	- Industrial : - Unworked or simply sawn, cleaved or bruted	(a) WO (EC) (HK) (b) WO or CTH (JPN) (c) CTH (US)(CAN)(CH)(MEX)	Basket 2
7102.29	-- Other	(a) CTSH (EC)(HK)(IND) (b) WO or CTH (JPN) (c) CTH or manufacture by faceting of unworked stones of the same heading (US) (d) CTH (CAN)(CH)(MEX)	Basket 2 Manufacture of worked diamonds of this subheading from unworked diamonds of this heading may be considered a substantial transformation (EC)
7102.31	- Non-industrial : -- Unworked or simply sawn, cleaved or bruted	(a) WO (EC)(HK)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(b) WO or CTH (JPN) (c) CTH (US)(CAN)(CH)(MEX)	
7102.39	-- Other	(a) CTSH (EC)(HK)(IND) (b) CTH (CAN)(CH)(MEX) (c) CTH or manufacture by faceting of unworked stones of the same heading (US)	Basket 2 Manufacture of worked diamonds of this subheading from unworked diamonds of this heading may be considered a substantial transformation (EC)
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	(a) WO or CTH (JPN) (b) CTH with exceptions (US) (HK) (c) CTH (CAN) (CH) (MEX) (d) <i>Proposals as specified for the split headings and the subheadings</i>	Basket 2 <i>Proposals repeated to facilitate comparison at subheading level</i>
ex 71.03	<u>Faceted precious, semi-precious and similar stones (US)</u>	CTHS (US)	Basket 2 This exception recognizes that faceting of precious, semi-precious and similar stones, classified in the same heading as unworked stones, constitutes a substantial transformation of stone without a change of heading (US)
7103.10	- Unworked or simply sawn or roughly shaped	(a) CTH (CAN) (CH) (US) (HK) (MEX) (b) WO or CTH (JPN) (c) WO (EC)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
7103.91	- Otherwise worked :	(a) CTSH (HK) (EC)	<p>Basket 2</p> <p>Manufacture from unworked stones (7103.10) to worked stones (7103.91 through 7103.99) by means of cutting, carving/polishing is considered sufficient for substantial transformation (HK)</p> <p>The manufacture of worked precious and semi-precious stones of this subheading from unworked stones of this heading can be considered as a substantial transformation (EC)</p>
	-- Rubies, sapphires and emeralds		
7103.99	-- Other	(b) WO or CTH (JPN)	<p>Basket 2</p> <p>Manufacture from unworked stones (7103.10) to worked stones (7103.91 through 7103.99) by means of cutting, carving/polishing is considered sufficient for substantial transformation (HK)</p> <p>The manufacture of worked precious and semi-precious stones of this subheading from unworked stones of this heading can be considered as a substantial transformation (EC)</p>
		(c) CTH (CAN) (CH) (MEX)	
		(d) CTH or faceting from unworked stones of the same heading (US)	
		(a) CTSH (HK) (EC)	
		(b) WO or CTH (JPN)	
		(c) CTH (CAN) (CH) (MEX)	
		(d) CTH or faceting from unworked stones of the same heading (US)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	(a) CTH. (JPN) (CAN) (CH) (HK) (MEX) (b) CTH or manufacture by faceting from unworked stones of the same heading (US) (c) CTH or manufacture by working of unworked stones of the same heading (EC)	Basket 2
ex 71.04	<u>Faceted synthetic or reconstructed precious or semi-precious stones (US)</u>	Faceting of unworked stones of the same heading (US)	Basket 2 This exception recognizes that faceting of precious, semi-precious and similar stones, classified in the same heading as unworked stones, constitutes a substantial transformation of the stone without a change of heading (US)
ex 71.04	<u>Synthetic or reconstructed precious or semi-precious stones worked (EC)</u>	CTHS (EC)	Basket 2 The manufacture of worked synthetic or reconstructed precious or semi-precious stones of this split heading, from unworked stones of this heading can be considered as a substantial transformation (EC)
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.	Change to this heading from any other heading	Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	(a) CC (JPN)	Basket 2 Change to this heading from heading 71.07 cannot be considered as substantial transformation because it results from a simple process (JPN) The change from materials of other Chapters to these headings involves processes like soldering, brazing, welding, hot-rolling or similar mechanical means which are sufficient for substantial transformation (HK)
		(b) CTH with exceptions (US) (CH) (HK) (EC) (PHI)	<i>Proposals repeated to facilitate comparison at subheading level</i>
		(c) CTH. (CAN) (MEX)	
		(d) <i>Proposals as specified for the subheadings and split subheadings</i> (EC)	
7106.10	- Powder	(a) CTSH. (CH) (US)	Basket 2 Converting precious metal to a powder form is considered to be a substantial transformation even though no change of heading occurs (US) The manufacture of powder from ingots constitutes substantial transformation (CH)
		(b) CTH with exceptions for silver, alloyed, plated with gold or with platinum (EC)	
		(c) CC (JPN)	
		(d) CTH. (CAN) (HK) (MEX) (PHI)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
ex 7106.10	- <u>Alloyed, plated with gold or platinum or in powder form</u> (EC)	CTSHS (EC)	Basket 2 Alloying of silver classified in this heading with another precious metal or with base metals of other headings, as well as plating of silver with gold or platinum by galvanization can be considered as substantial operations. The change-of-heading rule applies for unalloyed or unplated silver, unwrought or in powder form (EC)
7106.91	- Other	(a) CTH. (CH) (US) (CAN) (MEX) (b) CC. (HK)(JPN) (c) CTH with exceptions for silver, alloyed, plated with gold or with platinum (EC)	Basket 2
	-- Unwrought		
ex 7106.91	-- <u>In native state</u> (PHI)	WO. (PHI)	Basket 2
ex 7106.91	-- <u>Alloyed, plated with gold or platinum, unwrought</u> (EC)	CTSHS (EC)	Basket 2 Alloying of silver classified in this heading with another precious metal or with base metals of other headings, as well as plating of silver with gold or platinum by galvanization can be considered as substantial operations. The change-of-heading rule applies for unalloyed or unplated silver, unwrought or in powder form.
7106.92	-- Semi-manufactured	(a) CTH. (US) (CAN) (MEX) (b) CTSH. (HK) (SG) (NOR) (EC)	Basket 2
		(c) CTH with exceptions (CH) (d) CC. (JPN)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
ex 7106.92	-- <u>Silver solder</u> (CH)	CTSH. (CH)	<p>Basket 2</p> <p>The manufacture of silver solder from ingots of the same tariff heading constitutes substantial transformation involving foundry operations, hot-drawing, cold-drawing and coating with flux (CH)</p>
ex 7106.92	-- <u>Silver solder paste</u>	CTSH. (CH)	<p>Basket 2</p> <p>The manufacture of silver solder paste from ingots or from powder constitutes substantial transformation (CH)</p>
71.07	Base metals clad with silver, not further worked than semi-manufactured.	(a) CC except from Chapters 72 through 76 or 78 through 83 (JPN) (SEN)	<p>Basket 2</p> <p>Change to this heading from metals of Chapters 72-76 or 78-83 by cladding cannot be considered as substantial transformation because it results from a simple process (JPN)</p>
		(b) CTH. (CH) (US) (CAN) (MEX) (HK) (PHI)	
		(c) CTH with exceptions. (EC)	
ex 71.07	<u>Base metals clad with silver, in semi-manufactured forms</u> (EC)	CTSHS. (EC)	<p>Basket 2</p> <p>The production of base metals clad with silver, in semi-manufactured forms of this split heading, by rolling or drawing, from base metals clad with silver unwrought or in powder form of this heading can be considered as a substantial transformation. (EC)</p>
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	(a) CC. (JPN) (HK)	<p>Basket 2</p> <p>Change to this heading from heading 71.09 cannot be considered as substantial transformation because it results from a simple process (JPN)</p> <p>The change from materials of other Chapters to these headings involves processes like soldering, brazing, welding, hot-rolling or similar mechanical means which are sufficient for substantial transformation (HK)</p>
		(b) CTH with exceptions (EC)(US)(PHI)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(c) CTH. (CAN) (CH) (MEX)	<i>Proposals repeated to facilitate comparison at subheading level</i>
	- Non-monetary	(d) <i>Proposals as specified for the subheadings and split subheadings</i>	
7108.11	-- Powder	(a) CTH. (CH) (CAN) (MEX)	Basket 2 Converting precious metal to a powder form is considered to be a substantial transformation even though no change of heading occurs. (US)
ex 7108.11	-- <u>Alloyed or plated with platinum, in powder form</u> (EC)	(b) CTSH. (US)	Basket 2 Alloying of gold classified in this heading with another precious metal or with base metals of other headings, as well as plating of gold with platinum by galvanization can be considered as substantial operations.
7108.12	-- Other unwrought forms	(c) CC. (JPN) (HK)	The change-of-heading rule applies for unalloyed or unplated gold, unwrought or in powder form. (EC)
ex 7108.12	-- <u>Alloyed or plated with platinum, unwrought</u> . (EC)	(a) CC. (HK) (JPN)	Basket 2
		(b) CTSH. (CAN) (US) (CH) (MEX)	Basket 2 Alloying of gold classified in this heading with another precious metal or with base metals of other headings, as well as plating of gold with platinum by galvanization can be considered as substantial operations.
ex 7108.12	- <u>In native state</u> . (PHI)	(c) CTH with exceptions. (EC)	The change-of-heading rule applies for unalloyed or unplated gold, unwrought or in powder form. (EC)
		CTSHS. (EC)	Basket 2 The change-of-heading rule applies for unalloyed or unplated gold, unwrought or in powder form. (EC)
		WO. (PHI)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
7108.13	-- Other semi-manufactured forms	(a) CTSH. (HK) (CH) (SG) (EC)	Basket 2 The production of semi-manufactured gold of this subheading by rolling or drawing from gold unwrought or in powder form of this heading can be considered as a substantial transformation (EC)
7108.20	- Monetary	(b) CC. (JPN)	
		(c) CTH. (US) (CAN)	
		(a) CC. (HK) (JPN)	
		(b) CTH. (CH) (US) (CAN) (MEX)	
		(c) CTH with exceptions (EC)	
ex 7108.20	-- <u>Alloyed or plated with platinum, unwrought or in powder form.</u> (EC)	CTSHS. (EC)	Basket 2 Alloying of gold classified in this heading with another precious metal or with base metals of other headings, as well as plating of gold with platinum by galvanization can be considered as substantial operations. The change-of-heading rule applies for unalloyed or unplated gold, unwrought or in powder form. (EC)
ex 7108.20	- <u>In other semi-manufactured forms.</u> (EC)	CTSHS. (EC)	Basket 2 The production of semi-manufactured gold of this subheading by rolling or drawing, from gold unwrought or in powder form of this heading, can be considered as a substantial transformation. (EC)
71.09	Base metals or silver, clad with gold, not further worked than semi-manufactured.	(a) CC except from Chapters 72 through 76 or 78 through 83. (JPN)	Basket 2 Change to this heading from metals of Chapters 72-76 or 78-83 by cladding cannot be considered as substantial transformation because it results from a simple process (JPN)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(b) CC. (HK)	The change from materials of other Chapters to these headings involves processes like soldering, brazing, welding, hot-rolling or similar mechanical means which are sufficient for substantial transformation (HK)
		(c) CTH with exceptions. (EC)	
		(d) CTH. (CAN) (US) (CH) (MEX)	
ex 71.09	<u>Base metals or silver, clad with gold, in semi-manufactured forms. (EC)</u>	CTSHS	Basket 2 The production of base metals or silver clad with gold, in semi-manufactured forms of this split heading, by rolling or drawing, from base metals or silver clad with gold unwrought or in powder form of this heading can be considered as a substantial transformation. (EC)
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.	(a) CC. (JPN) (HK)	Basket 2 Change to this heading from heading 71.11 cannot be considered as substantial transformation because it results from a simple process (JPN) The change from materials of other chapters to these headings involves processes like soldering, brazing, welding, hot-rolling or similar mechanical means which are sufficient for substantial transformation (HK)
		(b) CTH with exceptions (US)(EC)(PHI)	
		(c) CTH. (CAN) (CH) (MEX)	
		(d) <i>Proposals as specified for the subheadings and split subheadings</i>	<i>Proposals repeated to facilitate comparison at subheading level</i>
7110.11	- Platinum : -- Unwrought or in powder form	(a) CC. (JPN)	
		(b) CTH. (CAN) (CH) (MEX)	
		(c) CTH with exceptions (US) (EC) (PHI)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(d) CTSH with exceptions (HK)	
ex 7110.11	-- <u>Unwrought</u> (HK)	CC. (HK)	Basket 2
ex 7110.11	-- <u>In powder form</u> (US)	CTSHS (US)	Basket 2 Converting precious metal to a powder form is considered to be a substantial transformation even though no change of heading occurs (US)
ex 7110.11	-- <u>In native state</u> (PHI)	WO. (PHI)	Basket 2
ex 7110.11	-- <u>Alloyed, unwrought or in powder form</u> (EC)	CTSHS. (EC)	Basket 2 Alloying of platinum classified in this heading with another precious metal or with base metals of other headings can be considered as a substantial operation. The change-of-heading rule applies for unalloyed platinum, unwrought or in powder form. (EC)
7110.19	-- Other	(a) CTSH. (HK) (CH) (SG) (EC)	Basket 2 The manufacture of dental alloys from other subheadings constitutes substantial transformation (CH) The production of semi-manufactured platinum of this subheading by rolling or drawing, from platinum unwrought or in powder form of this heading, can be considered as a substantial transformation. (EC)
		(b) CC. (JPN)	
		(c) CTH. (CAN) (US) (MEX)	
7110.21	- Palladium :	(a) CC (JPN)	Basket 2
	-- Unwrought or in powder form	(b) CTH (CAN) (CH) (MEX)	
		(c) CTH with exceptions (US) (EC)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(d) CTSH with exceptions (HK)	
ex 7110.21	-- <u>Unwrought</u> (HK)	CC. (HK)	Basket 2
ex 7110.21	-- <u>In powder form</u> (US)	CTSHS. (US)	Basket 2 Converting precious metal to a powder form is considered to be a substantial transformation even though no change of heading occurs (US)
ex 7110.21	-- <u>Alloyed, unwrought or in powder form</u> (EC)	CTSHS (EC)	Basket 2 Alloying of platinum classified in this heading with another precious metal or with base metals of other headings can be considered as a substantial operation. The change-of-heading rule applies for unalloyed platinum, unwrought or in powder form. (EC)
7110.29	-- Other	(a) CTSH. (CH) (HK) (SG) (EC)	Basket 2 The manufacture of dental alloys from other subheadings constitutes substantial transformation (CH) The production of semi-manufactured platinum of this subheading by rolling or drawing, from platinum unwrought or in powder form of this heading, can be considered as a substantial transformation. (EC)
		(b) CC (JPN)	Basket 2
		(c) CTH (CAN) (US) (MEX)	
7110.31	- Rhodium : -- Unwrought or in powder form	(a) CC (JPN)	Basket 2
		(b) CTH (CAN) (CH) (MEX)	
		(c) CTH with exceptions (HK) (US) (EC)	
		(d) CTSH with exceptions (HK)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
ex 7110.31	-- <u>Unwrought</u> (HK)	CC. (HK)	Basket 2
ex 7110.31	-- <u>In powder form</u> (US)	CTSHS. (US)	Basket 2 Converting precious metal to a powder form is considered to be substantial transformation even though no change of heading occurs (US)
ex 7110.31	-- <u>Alloyed, unwrought or in powder form</u> (EC)	CTSHS. (EC)	Basket 2 Alloying of platinum classified in this heading with another precious metal or with base metals of other headings can be considered as a substantial operation. The change-of-heading rule applies for unalloyed platinum, unwrought or in powder form. (EC)
7110.39	-- Other	(a) CTSH. (CH) (HK) (SG) (EC) (b) CC (JPN) (c) CTH (CAN) (US) (MEX)	Basket 2 The production of semi-manufactured platinum of this subheading by rolling or drawing, from platinum unwrought or in powder form of this heading, can be considered as a substantial transformation. (EC)
7110.41	- Iridium, osmium and ruthenium : -- <u>Unwrought or in powder form</u>	(a) CC (JPN) (b) CTH (CAN) (CH) (MEX) (c) CTH with exceptions (HK) (US) (EC)	Basket 2
ex 7110.41	-- <u>Unwrought</u> (HK)	CC. (HK)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
ex 7110.41	-- <u>In powder form</u> (US)	CTSHS. (US)	<p>Basket 2</p> <p>Converting precious metal to a powder form is considered to be substantial transformation even though no change of heading occurs (US)</p>
ex 7110.41	-- <u>Alloyed, unwrought or in powder form.</u> (EC)	CTSHS. (EC)	<p>Basket 2</p> <p>Alloying of platinum classified in this heading with another precious metal or with base metals of other headings can be considered as a substantial operation.</p> <p>The change-of-heading rule applies for unalloyed platinum, unwrought or in powder form. (EC)</p>
7110.49	-- Other	(a) CTSH. (CH) (HK) (SG) (EC) (b) CC (JPN) (c) CTH (CAN) (US) (MEX)	<p>Basket 2</p> <p>The production of semi-manufactured platinum of this subheading by rolling or drawing, from platinum unwrought or in powder form of this heading, can be considered as a substantial transformation. (EC)</p>
71.11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	(a) CC except from Chapters 72 through 76 or 78 through 83 (JPN) (b) CC. (HK) (c) CTH (CAN) (CH) (US) (MEX) (d) CTH with exceptions (EC)	<p>Basket 2</p> <p>Change to this heading from metals of Chapters 72-76 or 78-83 by cladding cannot be considered as substantial transformation because it results from a simple process (JPN)</p> <p>The change from materials of other Chapters to these headings involves processes like soldering, brazing, welding, hot-rolling or similar mechanical means which are sufficient for substantial transformation (HK)</p>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
ex 71.11	<u>Base metals, silver or gold, clad with platinum, in semi-manufactured forms</u> (EC)	CTSHS	Basket 2 The production of base metals, silver or gold clad with platinum, in semi-manufactured forms of this split heading, by rolling or drawing, from base metals, silver or gold clad with platinum unwrought or in powder form of this heading can be considered as a substantial transformation. (EC)
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	Change to this heading from any other headings; Wholly obtained goods	Basket 1*
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	(a) CTSH. (HK) (US) (CAN) (JPN) (MEX) (CH) (b) CTH (EC)	Basket 2 Production and assembly of jewellery and similar articles of precious metals may not undergo a change of heading, even though a substantial transformation can occur (US)
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	(a) CTSH. (HK) (US) (CAN) (JPN) (MEX) (b) CTH (CH) (EC)	Basket 2 Production and assembly of jewellery and similar articles of precious metals may not undergo a change of heading, even though a substantial transformation can occur (US)
71.15	Other articles of precious metal or of metal clad with precious metal.	(a) CTSH. (HK) (US) (CAN) (JPN) (MEX) (b) CTH (CH) (EC)	Basket 2 Production and assembly of jewellery and similar articles of precious metals may not undergo a change of heading, even though a substantial transformation can occur (US)

*Terminology to be applied is for further consideration of the Technical Committee.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
		(c) CTH except from headings 71.13 and 71.14. (AUS)	
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	<p>(a) CTH except from heading 71.01; or A change to heading 71.16 from heading 71.01, whether or not there is also a change from any other headings, provided that the production constitutes more than temporarily or permanently stringing the pearls or stones (CAN)</p> <p>(b) CTH except that pearls, temporarily or permanently strung but without the addition of clasps or other ornamental features of precious metals or stones, shall have the origin of the pearls (HK) (MEX)</p> <p>(c) CTH except from headings 71.01 to 71.04 (EC)</p> <p>(d) CTH (US) (CH) (AUS)</p> <p>(e) CTH with exceptions (JPN)</p>	<p>Basket 2</p> <p>Temporarily or permanently stringing the pearls cannot be regarded as substantial transformation (HK)</p>
ex 71.16	Pearls, strung without any setting or fitting of precious metal, precious stones or other decorative parts (JPN)	Not applicable - The origin of pearls is regarded as the origin of the goods of this split heading (JPN)	<p>Basket 2</p> <p>The process of stringing pearls cannot be considered as substantial transformation because it results from a simple process (JPN)</p>
71.17	Imitation jewellery.	<p>(a) CTH (CAN)(CH)(US)(JPN)(HK)(EC)</p> <p>(b) CTSH (SG)</p> <p>(c) CTSH with exceptions (AUS)</p> <p>(d) <i>Proposals as specified for the subheadings and split subheadings</i></p>	<p>Basket 2</p> <p><i>Proposals repeated to facilitate comparison at subheading level</i></p>
	- Of base metal, whether or not plated with precious metal:		

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which :	Remarks or justification of the previous columns
7117.11	-- Cuff-links and studs	(a) CTH. (CAN) (CH) (US) (JPN) (HK) (b) CTSH. (SG) (c) CTSH except from Chapters 73, 74, 79 and 80 (AUS)	Basket 2
7117.19	-- Other	(a) CTH. (CAN) (CH) (US) (JPN) (HK) (EC) (b) CTSH. (SG) (c) CTSH except from Chapters 73, 74, 79 and 80 (AUS)	Basket 2
7117.90	- Other	(a) CTH. (CAN) (CH) (US) (JPN) (HK) (b) CTSH. (SG) (c) CTSH except from Chapters 73, 74, 79 and 80 (AUS)	Basket 2
71.18	Coin.	Change to this heading from any other heading	Basket 1

SECTION XV OF THE HARMONIZED SYSTEM
(Chapters 72-83)

Base metals and articles of base metal

Section Notes :

CHAPTER 72

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
Chapter 72	Iron and steel	Change to the headings of this Chapter from any other heading, except the following :	Decision : Basket 1.
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	Chapter rule applies	Decision : Basket 1.
72.02	Ferro-alloys.	Chapter rule applies	Decision : Basket 1.
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.	Chapter rule applies	Decision : Basket 1.
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel	[the material that determines the classification of the good was wholly obtained; or each material in the good which does not originate in that country, has undergone a change in classification to this heading from another heading.]	Decision : Basket 2. The EC provisionally accepted this Chapter rule. It reserved the right to come back to its initial proposal: "wholly obtained goods".
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.	(a) Supplementary criteria are necessary (EC) (b) Chapter rule applies (CAN) (JPN)	Decision : Basket 2.

*(SG) proposed a rule based on the principle of a change of tariff classification at subheading level and agreed to provide a detailed justification of their proposal for each heading or subheading for which they would propose this rule.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
7205.10	- Granules		
	- Powders :		
7205.21	-- Of alloy steel	Change to this subheading from any other subheading (CH)	The manufacture of powder from granules constitutes substantial transformation. (CH)
ex 7205.21	-- <u>Mixed powders of alloy steel</u>	Supplementary criteria are necessary (CH)	The mixing of powders of alloy steel is a substantial transformation involving the recasting and atomizing of the cast alloy (CH)
7205.29	-- Other	Change to this subheading from any other subheading (CH)	The manufacture of powder from granules constitutes substantial transformation. (CH)
ex 7205.29	-- <u>Other mixed powders</u>	Supplementary criteria are necessary (CH)	The mixing of powders of alloy steel is a substantial transformation involving the recasting and atomizing of the cast alloy (CH)
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).	Chapter rule applies	Decision : Basket 1.
72.07	Semi-finished products of iron or non-alloy steel.	(a) Change to this heading from any other heading, except from heading 72.06 (CAN) (JPN) (US)	Decision : Basket 2.
		(b) Change to this heading from any other heading except from headings 72.01 through 72.05 (EC)	Only the transformation of materials of headings 72.01 to 72.05 is considered to be a substantial transformation (EC)
		(c) Chapter rule applies (PH) (SG)	
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	(a) Chapter rule applies	Decision : Basket 2.
		(b) Change to this heading only from headings 72.01 through 72.07 (EC)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	(a) Chapter rule applies	Decision : Basket 2.
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	(b) Change to this heading from headings 72.01 through 72.08 (EC)	Decision : Basket 2.
		(a) Chapter rule applies (IN) (PH) (NO) (NZ) (JPN)	
		(b) Change to this heading from any other heading except from headings 72.08 or 72.09 (CAN)	
		(c) Change to this heading only from headings 72.01 through 72.09 (EC)	
		(d) Change to the subheadings of this heading from any other subheading including another subheading within this heading (NO) (KOR)	
ex 72.10	<u>Clad flat-rolled products of iron or non-alloy steel</u>	Change to this split heading from any other split heading of this heading (US)	Decision : Basket 2.
ex 72.10	<u>Non clad flat-rolled products of iron or non-alloy steel</u>	Change to this split heading from any other heading, except from headings 72.08 or 72.09 (CAN)	Decision : Basket 2. Plating or coating are not origin-conferring (US)
7210.70	- Painted, varnished or coated with plastics	Change to this subheading from any other subheading (AU)	Decision : Basket 2.
7210.90	- <u>Other</u>	Change to this subheading from any other subheading (CH)	Decision : Basket 2. Covering a rolled product with a layer of special property solder increases the durability of the product and constitutes substantial transformation (CH)
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	(a) Chapter rule applies (IN) (PH)	Decision : Basket 2.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		<p>(b) (1) Flat-rolled products of this heading that have been cold-reduced by cold-rolling are deemed to originate in the country where the cold-reduction has occurred;</p> <p>(2) Flat rolled products of this heading obtained from flat-rolled products of headings 72.08 through 72.10 by reduction of the maximum width to less than 600 mm are not deemed to originate in the country where the reduction of width occurred. (US)</p> <p>(c) Change to this heading from any other heading, except from headings 72.08 or 72.09 (CAN)</p> <p>(d) Change to this heading only from headings 72.01 through 72.07 (EC)</p>	
7211.23 - <u>7211.29</u>	- <u>Cold-rolled</u>	Change to these subheadings from any other subheading outside that group (JPN)	Decision : Basket 2 Change to cold-rolled products from hot-rolled products is deemed to be a substantial transformation (JPN)
7211.23	-- Containing by weight less than 0.25% of carbon		
7211.29	-- Other		
7211.90	- Other		
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	<p>(a) Change to this heading from any other heading, except from headings 72.08 through 72.11 (CAN)</p> <p>(b) Change to this heading from headings 72.01 through 72.09 and 72.11 (EC)</p> <p>(c) Chapter rule applies (IN)(PH)</p>	Decision : Basket 2.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(d) (1) Flat-rolled products of this heading that have been cold-reduced by cold-rolling are deemed to originate in the country where the cold-reduction has occurred; (2) Flat rolled products of this heading obtained from flat-rolled products of headings 72.08 through 72.10 by reduction of the maximum width to less than 600 mm are not deemed to originate in the country where the reduction of width occurred. (US)	
7212.10	- Plated or coated with tin		Decision : Basket 2. Plating or coating are not origin-conferring (US)
7212.20	- Electrolytically plated or coated with zinc		Decision : Basket 2. Plating or coating are not origin-conferring (US)
7212.30	- Otherwise plated or coated with zinc		Decision : Basket 2. Plating or coating are not origin-conferring (US)
7212.40	- Painted, varnished or coated with plastics	Change to this subheading from any other subheading (AU)	Decision: Basket 2. Plating or coating are not origin-conferring (US)
7212.50	- Otherwise plated or coated		Decision: Basket 2. Plating or coating are not origin-conferring (US)
7212.60	- Clad	Change to this subheading from any other subheading (US)	Decision: Basket 2.
ex 7212.50 and ex 7212.60	- <u>Covered with layer of special-property solder</u> (CH)	Change to this subheading from any other subheading (CH)	Decision: Basket 2. Covering a rolled product with a layer of special property solder increases the durability of the product and constitutes substantial transformation (CH)
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	(a) Chapter rule applies (CAN)	Decision : Basket 2.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	(b) Change to this heading from any other heading except from heading 72.14 or 72.15 (US)	Decision : Basket 2. The exclusion of heading 72.13 was opposed by (SG)
72.15	Other bars and rods of iron or non-alloy steel.	Change to this heading from any other heading, [except from heading 72.13]	Change to this heading from heading 72.13 can not be considered as substantial transformation because it results from a simple process (JPN)
7215.10 and 7215.50	- Bars and rods, cold-formed or cold-finished	(a) Change to these subheadings only from headings 72.01 through 72.08 (EC) (b) Change to these subheadings from any other subheading (US)	Decision : Basket 2. Change to this heading from heading 72.13 or 72.14 cannot be considered as substantial transformation because it results from a simple process (JPN)
7215.90	- Bars and rods not cold-formed or cold-finished	(a) Change to this subheading only from headings 72.01 through 72.07 (EC) (b) Change to this subheading from any other heading except from heading 72.13 or 72.14 (US)	Decision : Basket 2.
72.16	Angles, shapes and sections of iron or non-alloy steel.	(a) Chapter rule applies (IN) (PH) (b) Change to this heading from any other heading except from headings 72.08 through 72.15 (JPN) (CAN) (c) Change to this heading from any other heading except from headings 72.08 through 72.12 (US)	Decision : Basket 2.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
7216.10 to 7216.50 <u>ex 7216.99</u>	- <u>Angles, shapes and sections, not cold-formed or cold-finished</u>	Change to these subheadings and split subheading from headings 72.01 through 72.07 (EC)	Decision : Basket 2.
7216.61 to 7216.91 <u>ex 7216.99</u>	- <u>Angles, shapes and sections, cold-formed or cold-finished</u>	Change to these subheadings and split subheading from headings 72.01 through 72.08 and from hot-rolled products of headings 72.11 or 72.16 (EC)	Decision : Basket 2.
72.17	Wire of iron or non-alloy steel.	<p>(a) Change to this heading from any other heading, except from headings 72.13 through 72.15; or</p> <p>Change to this heading from headings 72.13 through 72.15, whether or not there is also a change from any other heading, provided that the cross-sectional area of the rod is reduced by at least 50% (CAN)</p> <p>(b) Change to this heading from headings 72.01 through 72.08 and 72.13; and from hot-rolled products of heading 72.11 (EC)</p> <p>(c) Chapter rule applies (IN) (NZ) (KOR) (JPN) (CH)</p> <p>(d) Change to this heading from any other heading, except from headings 72.13 through 72.15; or</p> <p>Change to this heading from headings 72.13 through 72.15 provided supplementary criteria are also satisfied (US) (AU)</p>	<p>Decision : Basket 2.</p> <p><i>For the sake of alignment on the HS texts, the second rule ought perhaps to use the following terms :</i></p> <p>- English: "bar or rod" (for headings 72.13 to 72.15)</p> <p>- French: "fil machine" (for heading 72.13) and "barres" (for headings 72.14 and 72.15) (Sec)</p>
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	Chapter rule applies	Decision : Basket 1.
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	(a) Chapter rules applies (MOR)	Decision : Basket 2.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		<p>(b) Change to this heading from any other heading except from heading 72.20 (CAN)</p> <p>(c) (1) Flat-rolled products of this heading that have been cold-reduced by cold-rolling are deemed to originate in the country where the cold-reduction has occurred; (2) Change to one subheading from another subheading of these headings as a result of cladding is deemed to confer origin. (US)</p>	
7219.11- 7219.24	- <u>Hot-rolled products</u>	<p>(a) Change to these subheadings only from headings 72.01 through 72.18 (EC)</p> <p>(b) Chapter rule applies (MEX)</p>	Decision : Basket 2.
7219.31- 7219.35	- <u>Cold-rolled products</u>	Change to these subheadings only from headings 72.01 through 72.18 and from subheadings 7219.11 through 7219.24 (EC)	Decision : Basket 2.
7219.31- 7219.90	See HS description	Change to these subheadings from any other subheading outside this group (MEX)	Decision : Basket 2.
ex 7219.90	- <u>Plated or coated products</u>	Supplementary criteria are necessary (EC)	Decision : Basket 2.
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	<p>(a) Change to this heading from any other heading except from heading 72.19 (CAN) (JPN)</p> <p>(b) Supplementary criteria are necessary (CH)</p>	<p>Decision : Basket 2.</p> <p>Operations involving a change in the thickness or pickling are substantial (CH)</p>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(c) (1) Flat-rolled products of this heading that have been cold-reduced by cold-rolling are deemed to originate in the country where the cold-reduction has occurred; (2) Change to one subheading from another subheading of these headings as a result of cladding is deemed to confer origin.(US)	
<u>7220.11 and 7220.12</u>	- <u>Hot-rolled products</u>	(a) Change to these subheadings only from headings 72.01 through 72.18 (EC) (b) Change to these subheadings from any other subheading except from subheadings 7219.11 through 7219.24 (MEX)	Decision : Basket 2.
<u>7220.20 - 7220.90</u>	See HS description	Change to these subheadings from any other subheading outside of that group except from subheadings 7219.31 through 7219.90 (MEX)	Decision : Basket 2.
7220.20	- <u>Cold-rolled products</u>	Change to this subheading only from headings 72.01 through 72.18 and from hot-rolled products of headings 72.19 and 72.20 (EC)	Decision : Basket 2.
ex 7220.90	- <u>Plated or coated products</u>	Supplementary criteria are necessary (EC)	Decision : Basket 2.
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	Change to this heading from any other heading, [except from heading 72.22]	Decision : Basket 2. The exclusion of heading 72.22 was opposed by EC Change to this heading from heading 72.22 cannot be considered as substantial transformation because it results from a simple process (JPN)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	(a) Change to this heading from any other heading, except from heading 72.21 (JPN) (CAN) (b) Change to this heading from any other heading except from headings 72.19 or 72.20 (US)	Decision : Basket 2.
<u>7222.11</u> <u>7222.19</u> <u>ex 7222.40</u>	- <u>Hot-rolled products</u>	Change to these subheadings and split subheading only from headings 72.01 through 72.18	Decision : Basket 2.
<u>7222.20</u> <u>ex 7222.40</u>	- <u>Cold-rolled products</u>	Change to these subheadings and split subheading only from headings 72.01 through 72.18 and from hot-rolled products of headings 72.19 through 72.22	Decision : Basket 2.
<u>ex 7222.30</u> <u>ex 7222.40</u>	- <u>Plated or coated products</u>	Supplementary criteria are necessary (EC)	Decision : Basket 2. Plating and coating can be considered as substantial transformations (EC)
72.23	Wire of stainless steel.	(a) Change to this heading from any other heading, except from headings 72.21 through 72.22; or Change to this heading from headings 72.21 through 72.22, whether or not there is also a change from any other heading, provided that the cross-sectional area of the rod is reached by at least 50% (CAN) (b) Change to this heading only from headings 72.01 through 72.18 and from hot-rolled products of headings 72.19 through 72.21 (EC)	Decision : Basket 2.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(c) Change to this heading from any other heading except from heading 72.21 or 72.22 or Change to this heading from heading 72.21 or 72.22 provided supplementary criteria are also satisfied (US) (d) Chapter rule applies (JPN)	
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	Chapter rule applies	Decision : Basket 1.
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	(a) Change to the subheadings of this heading from any other subheading including another subheading within this heading (JPN) (b) Change to this heading from any other heading, except from heading 72.26 (CAN) (c) (1) Flat-rolled products of this heading that have been cold-reduced by cold-rolling are deemed to originate in the country where the cold-reduction has occurred; (2) Change to or within a subheading of these headings as a result of cladding is deemed to confer origin. (US)	Decision : Basket 2.
ex 72.25	<u>Hot-rolled products</u>	Change to this split heading only from headings 72.01 through 72.24 (EC)	Decision : Basket 2
ex 72.25	<u>Cold-rolled products</u>	Change to this split heading only from headings 72.01 through 72.24 and from hot-rolled products of heading 72.25 (EC)	Decision : Basket 2.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
ex 72.25	<u>Plated or coated</u>	Supplementary criteria are necessary (EC)	Decision : Basket 2.
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	(a) Change to the subheading of this heading from any other subheading including another subheading within this heading, except from heading 72.25 (JPN) (b) (1) Flat-rolled products of this heading that have been cold-reduced by cold-rolling are deemed to originate in the country where the cold-reduction has occurred; (2) Change to or within a subheading of these headings as a result of cladding is deemed to confer origin.(US)	Decision : Basket 2.
ex 72.26	<u>Hot-rolled products</u>	Change to this split heading only from headings 72.01 through 72.24 (EC)	Decision : Basket 2.
ex 72.26	<u>Cold-rolled products</u>	Change to this split heading only from headings 72.01 through 72.24 and from hot-rolled products of heading 72.25 through 72.26 (EC)	Decision : Basket 2.
ex 72.26	<u>Plated or coated products</u>	Supplementary criteria are necessary (EC)	Decision : Basket 2.
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	Change to this heading from any other heading, [except from heading 72.28]	Decision : Basket 2. Change to this heading from heading 72.28 cannot be considered as substantial transformation because it results from a simple process (JPN) The exclusion of heading 72.28 was opposed by EC and PH

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	(a) Change to this heading from any other heading, except from heading 72.27 (JPN) (CAN) (b) Change to this heading from any other heading except from heading 72.25 or 72.26 (US) (c) Chapter rule applies (IN)	Decision : Basket 2.
ex 72.28	<u>Hot-rolled products</u>	Change to this split heading only from headings 72.01 through 72.24 (EC)	Decision : Basket 2.
ex 72.28	<u>Cold-rolled products</u>	Change to this split heading only from headings 72.01 through 72.24 and from hot-rolled products of headings 72.25 through 72.28 (EC)	Decision : Basket 2.
ex 72.28	<u>Plated or coated products</u>	Supplementary criteria are necessary (EC)	Decision : Basket 2.
ex 72.28	<u>Hollow drill bars and rods</u>	Change to this split heading only from headings 72.07, 72.18 or 72.24 (EC)	Decision : Basket 2.
72.29	Wire of other alloy steel.	(a) Change to this heading from any other heading, except from headings 72.27 through 72.28; or Change to heading 72.29 from headings 72.27 through 72.28, whether or not there is also a change from any other heading, provided that the cross-sectional area of the rod is reduced by at least 50% (CAN) (b) Change to this heading only from headings 72.01 through 72.24 and 72.27 and from hot-rolled products of headings 72.25 and 72.26 (EC)	Decision : Basket 2.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which: (c) Change to this heading from any other heading except from headings 72.27 or 72.28; or Change to this heading from headings 72.27 or 72.28 provided supplementary criteria are satisfied (US) (d) Chapter rule applies (JPN)	Remarks or justification of the previous columns
7229.90	- Other	Supplementary criteria are necessary (CH)	Decision : Basket 2. Operations consisting of cold-drawing and reconditioning are substantial (CH)

CHAPTER 73

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
Chapter 73	Articles of iron or steel	Change to the headings of this Chapter from any other heading, except the following :	Decision: Basket 1.
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	Change to this heading from any other heading, [except flat-rolled products of Chapter 72]	Decision : Basket 2 The text in brackets was proposed by (US)
73.02	Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	Chapter rule applies	Decision : Basket 1
73.03	Tubes, pipes and hollow profiles, of cast iron		
ex 73.03	- With a layer of asphalt / bitumen, <u>reinforcement materials and concrete</u>	(a) Supplementary criteria are necessary (CH) (NO) (b) Change to this split heading from any other heading	Decision : Basket 2 Technological process consisting of coating the inside and outside of pipes with polyurethane; substantial transformation of the properties of the pipes (CH) Proposal (b) was opposed by (NO) and (CH)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
ex 73.03	- <u>Other</u>	Chapter rule applies	Decision : Basket 1
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	a) Chapter rule applies	Decision : Basket 2
ex 7304.10	- Line pipe of a kind used for oil or gas pipelines: <u>With a layer of asphalt/bitumen, reinforcement materials and concrete</u>	(b) Change to the subheadings of this heading from any other subheading (CAN)	Decision : Basket 2
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	(a) Supplementary criteria are necessary (NO)	Decision : Basket 2
ex 7305.11 - <u>ex</u> 7305.19	- Line pipe of a kind used for oil or gas pipelines : <u>With a layer of asphalt / bitumen, reinforcement materials and concrete</u>	(b) Chapter rule applies	Chapter rule was opposed by (NO) only for these split subheadings
ex 7305.11 - <u>ex</u> 7305.19	- <u>Other</u>	Chapter rule applies	Decision : Basket 1
7305.20 - 7305.90	See HS description	Chapter rule applies	Decision : Basket 1
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	Chapter rule applies	This heading is entirely covered by the proposals below (SEC)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
ex 7306.10	- Line pipe of a kind used for oil or gas pipelines : <u>With a layer of asphalt / bitumen, reinforcement materials and concrete</u>	(a) Supplementary criteria are necessary (NO)	Decision : Basket 2
ex 7306.10	-- <u>Other</u>	(b) Chapter rule applies	Chapter rule was opposed by NO only for this split subheading
7306.20 - <u>7306.90</u>	See HS description	Chapter rule applies	Decision : Basket 1
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	Chapter rule applies	Decision : Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	<p>(a) Chapter rule applies</p> <p>(b) Change to this heading from any other heading, except for changes resulting from the following processes, performed on angles, shapes or sections of heading 72.16:</p> <p>(1) Drilling, punching, notching, cutting, cambering, or sweeping, whether performed individually or in combination;</p> <p>2) Adding attachments or weldments for composite construction;</p> <p>(3) Adding attachments for handling purposes;</p> <p>(4) Adding weldments, connectors or attachments to H-sections or I-sections, provided that the maximum dimension of the weldments, connectors or attachments is not greater than the dimension between the inner surfaces of the flanges of the H-sections or I-sections;</p> <p>(5) Painting, galvanizing, or otherwise coating; or</p> <p>(6) Adding a simple base plate without stiffening elements, individually or in combination with drilling, punching, notching or cutting, to create an article suitable as a column (CAN)</p>	Decision : Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(c) Change to this heading from any other heading, except for changes resulting from the following process, performed on angles, shapes or sections of heading 72.16: - Adding attachments for handling purposes; (IN) (PH)	
(ex 73.08) (ex 73.08.90)	<u>Plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel</u> (EC) (US) (NO)	(a) Change to this split heading from any other heading, except from subheading 7301.20 (EC) (NO) (b) Change to this split subheading from any other heading, except from headings 72.08 through 72.16, 73.01 or 73.04 through 73.06 (US)	Decision : Basket 2 EC consider that the products mentioned in column B are covered by a split heading, while US propose to use only a split subheading
ex 7308.90	- <u>Other parts of structures</u> (CH) (US)	(a) Supplementary criteria are necessary (CH) (b) Change to this split subheading from any other heading (US)	Decision : Basket 2 Operations leading to substantial transformation are effected without a change of subheading (CH)
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Chapter rule applies	Decision : Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Chapter rule applies	Decision : Basket 1
73.11	Containers for compressed or liquefied gas, of iron or steel.	Chapter rule applies	Decision : Basket 1
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	Change to this heading from any other heading, [except from headings 72.17, 72.23 or 72.29]	Decision : Basket 2 The bracketed text was proposed by CAN.
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	Chapter rule applies	Decision : Basket 1
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.		
<u>7314.12 - 7314.41</u>	See HS description	Chapter rule applies	Decision : Basket 1
<u>7314.42 - 7214.49</u>	See HS description	(a) Change to these subheadings from any other subheading (AU) (b) Change to these subheadings from any other heading	Decision : Basket 2
7314.50	- Expanded metal	(a) Supplementary criteria are necessary (ARG) (CL)	Decision : Basket 2 It is felt that the processing of sheet or strip iron or steel to form "expanded metal" can be regarded as substantial transformation given that a different product (similar to mesh) is obtained which is suitable for a different, more limited use than the sheet or strip metal from which it is obtained. (ARG/CL)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
		(b) Change to this subheading from any other heading	
73.15	Chain and parts thereof, of iron or steel.	(a) Supplementary criteria are necessary (EC)	Decision : Basket 2 Under certain conditions, the manufacture of chain of this heading by assembly of parts classified in this same heading can be considered as a substantial transformation (EC)
		(b) Change to subheadings of this heading from any other subheading including another subheading within this heading (CAN)	
<u>7315.11 - 7315.12</u>	See HS description	(a) Change to these subheadings from any other heading or from subheading 7315.19 (JPN)	Decision : Basket 2 Change from parts of subheading 7315.19 is deemed to be a substantial transformation (JPN)
		(b) Change to these subheadings from 7315.19 or 7315.90 (US)	
7315.19	-- Parts	Change to this subheading from any other heading (JPN)	Decision : Basket 2
<u>7315.20 - 7315.89</u>	See HS description	(a) Change to these subheadings from any other heading; or Change to these subheadings from subheading 7315.90 (JPN)	Decision : Basket 2 Change from parts of subheading 7315.90 is deemed to be a substantial transformation (JPN)
		(b) Change to these subheadings from 7315.19 or 7315.90 (US)	
7315.90	- Other parts	Change to this subheading from any other heading (JPN)	Decision : Basket 2
73.16	Anchors, grapnels and parts thereof, of iron or steel.	Change to this heading from any other heading, [except from heading 73.12 or 73.15], [or change to goods of this heading from parts of the same heading]	Decision : Basket 2 The first bracketed text was proposed by (CAN) and (JPN) and opposed by (PH) (NO) and (EC) The second bracketed text was proposed by several countries

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	Change to this heading from any other heading, [or change to goods of this heading from parts of the same heading]	Decision : Basket 2 The bracketed text was proposed by several countries
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	Change to this heading from any other heading, [or change to goods of this heading from parts of the same heading]	Decision : Basket 2 The bracketed text was proposed by several countries
ex 7318.19	-- <u>Cotter pins</u> (CH)	(a) Change to this split subheading from any other subheading (CH) (b) Change to this split subheading from any other heading	Decision : Basket 2 Operations leading to substantial transformation of goods of other subheadings are effected (CH) Proposal (b) was opposed only by CH
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	Chapter rule applies	Decision : Basket 1
73.20	Springs and leaves for springs, of iron or steel.	Chapter rule applies	Decision : Basket 1
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	Change to this heading from any other heading, [or change to goods of this heading from parts of the same heading]	Decision : Basket 2 Under certain conditions, the manufacture of products of this heading by assembly of parts classified in this same heading can be considered as a substantial transformation (EC) The bracketed text was proposed by several countries
7321.11 - 7321.83	See HS description	(a) Change to these subheadings from any other subheading, including another subheading within this group (CAN)	Decision : Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
7321.90	- Parts	(b) Change to these subheadings from subheading 7321.90 (US)	
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh of conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	A change to this subheading from any other heading (CAN)	Decision : Basket 2
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	Change to this heading from any other heading, [or change to goods of this heading from parts of the same heading]	Decision : Basket 2 Under certain conditions, the manufacture of products of this heading by assembly of parts classified in this same heading can be considered as a substantial transformation (EC) The bracketed text was proposed by several countries.
73.24	Sanitary ware and parts thereof, of iron or steel.	(a) Change to this heading from any other heading, [or change to goods of this heading from parts of the same heading] (b) Change to the subheadings of this heading from any other subheading, including another subheading within this heading (CAN)	Decision : Basket 2 The bracketed text was proposed by several countries.
73.25	Other cast articles of iron or steel.	Change to this heading from any other heading, [or change to goods of this heading from parts of the same heading]	Decision : Basket 2 The bracketed text was proposed by several countries.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which:	Remarks or justification of the previous columns
73.26	Other articles of iron or steel.	Change to this heading from any other heading, [or change to goods of this heading from parts of the same heading]	Decision : Basket 2 The bracketed text was proposed by several countries.
7326.90	- Other	Change to this subheading from subheading 7326.19 (US)	Decision : Basket 2

CHAPTER 74

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 74	Copper and articles thereof	Change to the headings of this Chapter from any other heading, except the following :	<i>Decisions as specified for headings or subheadings</i>
74.01	Copper mattes; cement copper (precipitated copper).	Change to this heading from any other heading	Basket 1
74.02	Unrefined copper; copper anodes for electrolytic refining.	Change to this heading from any other heading	Basket 1
74.03	Refined copper and copper alloys, unwrought.	<i>Proposals as indicated for subheadings</i>	<i>Decisions as specified for subheadings</i>
7403.11	- Refined copper : -- Cathodes and sections of cathodes	Change to this subheading from any other heading	Basket 1*
7403.12	-- Wire-bars	Change to this subheading from any other heading	Basket 1*
7403.13	-- Billets	Change to this subheading from any other heading	Basket 1*
7403.19	-- Other	Change to this subheading from any other heading	Basket 1*
	- Copper alloys :		

*Chile and Morocco reserve their positions.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
7403.21	-- Copper-zinc base alloys (brass)	<p>(a) Change to this subheading from subheadings 7403.11 to 7403.19 of this heading (EC)(NOR)</p> <p>(b) Change to this subheading from any other subheading (CH)(MEX)</p> <p>(c) Change to this subheading from any other heading (CAN) (JPN) (US) (KOR)</p>	<p>Basket 2</p> <p>The manufacture of copper alloy of these subheadings from unwrought refined copper products of the same heading can be considered as a substantial transformation (EC)</p> <p>Foundry alloying of copper and zinc constitutes substantial transformation (CH)</p>
7403.22	-- Copper-tin base alloys (bronze)	<p>(a) Change to this subheading from subheadings 7403.11 to 7403.19 of this heading (EC)(NOR)</p> <p>(b) Change to this subheading from any other subheading (CH)(MEX)</p> <p>(c) Change to this subheading from any other heading (CAN) (JPN) (US) (KOR)</p>	<p>Basket 2</p> <p>The manufacture of copper alloy of these subheadings from unwrought refined copper products of the same heading can be considered as a substantial transformation (EC)</p> <p>Foundry alloying of copper and zinc constitutes substantial transformation (CH)</p>
7403.23	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	<p>(a) Change to this subheading from subheadings 7403.11 to 7403.19 of this heading (EC) (NOR)</p> <p>(b) Change to this subheading from any other subheading (CH)(MEX)</p> <p>(c) Change to this subheading from any other heading (CAN) (JPN) (US) (KOR)</p>	<p>Basket 2</p> <p>The manufacture of copper alloy of these subheadings from unwrought refined copper products of the same heading can be considered as a substantial transformation (EC)</p> <p>Foundry alloying of copper and zinc constitutes substantial transformation (CH)</p>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
7403.29	-- Other copper alloys (other than master alloys of heading No. 74.05)	<div data-bbox="311 1249 480 1738">(a) Change to this subheading from subheadings 7403.11 to 7403.19 of this heading (EC)(NOR)</div> <div data-bbox="480 1249 561 1738">(b) Change to this subheading from any other subheading (CH)(MEX)</div> <div data-bbox="561 1249 667 1738">(c) Change to this subheading from any other heading (CAN) (JPN) (US) (KOR)</div>	<div data-bbox="311 1738 480 2134">Basket 2 The manufacture of copper alloy of these subheadings from unwrought refined copper products of the same heading can be considered as a substantial transformation (EC)</div> <div data-bbox="480 1738 667 2134">Foundry alloying of copper and zinc constitutes substantial transformation (CH)</div>
74.04	Copper waste and scrap.	Change to this heading from any other heading/wholly obtained goods	Basket 1**
74.05	Master alloys of copper.	Change to this heading from any other heading	Basket 1
74.06	Copper powders and flakes.	<i>Proposals as indicated for subheadings</i>	<i>Decisions as specified for the subheadings</i>
7406.10	- Powders of non-lamellar structure	<div data-bbox="900 1249 981 1738">(a) Change to this subheading from any other subheading (MEX)</div> <div data-bbox="981 1249 1023 1738">(b) CTH (CAN) (JPN) (US)</div> <div data-bbox="1023 1249 1106 1738">(c) Supplementary criteria are necessary (CH)(EC)</div>	<div data-bbox="900 1738 1023 2134">Basket 2</div> <div data-bbox="1023 1738 1106 2134">The manufactures of powder from flakes constitutes substantial transformation (CH)</div>
7406.20	- Powders of lamellar structure; flakes	<div data-bbox="1115 1249 1157 1738">(a) CTH (CAN) (US) (JPN) (MEX)</div> <div data-bbox="1157 1249 1228 1738">(b) Supplementary criteria are necessary (EC)(CH)</div>	Basket 2

**Terminology to be applied is for further consideration of the Technical Committee.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
74.07	Copper bars, rods and profiles.	Change to this heading from any other heading, [except from cast or sintered materials of heading 74.03 (EC)]	<p>Basket 1</p> <p>Basket 2 for bracketed text</p> <p>The manufacture of copper bars, rods and profiles of this split heading from cast or sintered materials of heading 74.03 cannot be considered as a substantial transformation (EC)</p>
74.08	Copper wire.	<p>(a) A change to heading 74.08 from any other heading, except from heading 74.07; or</p> <p>A change to heading 74.08 from heading 74.07, whether or not there is also a change from any other heading, provided that the cross-sectional area of the rod is reduced by at least 50% (CAN)(NZ)</p> <p>(b) A change to heading 74.08 from any other heading except from heading 74.07 (US)(MEX)</p> <p>(c) CTH (CH) (JPN) (EC)</p>	Basket 2
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	<p>(a) Change to this heading from any other heading (CAN) (CH) (JPN) (US) (MEX)</p> <p>(b) CTH with exceptions (EC) (NOR)</p>	Basket 2
ex 74.09	<u>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm, cold-rolled</u> (EC)	Supplementary criteria are necessary (EC)(NOR)	Basket 2 Cold-rolling can be considered as a substantial transformation (EC)
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	(a) A change to heading 74.10 from any other heading except from heading 74.09 when the source material has a thickness of less than 5 mm (MEX)(US)(KEN)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) CTH (CAN) (CH) (JPN)	
74.11	Copper tubes and pipes.	Change to this heading from any other heading	Basket 1
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	Change to this heading from any other heading	Basket 1
74.13	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	Change to this heading from any other heading	Basket 1
74.14	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.	Change to this heading from any other heading	Basket 1
74.15	Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotfers, cotter-pins, washers (including spring washers) and similar articles, of copper.	Change to this heading from any other heading	Basket 1
74.16	Copper springs.	Change to this heading from any other heading	Basket 1
74.17	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	Change to this heading from any other heading; [or, under certain conditions, the manufacture of products of this heading by assembly of parts classified in this heading, (EC) (CH)]	Basket 1 Basket 2 for bracketed text Under certain conditions, the manufacture of products of this heading by assembly of parts classified in the same heading can be considered as substantial transformation (EC)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	Change to this heading from any other heading; [or, under certain conditions, the manufacture of products of this heading by assembly of parts classified in this heading, (EC) (CH)]	Basket 1 Basket 2 for bracketed text Under certain conditions, the manufacture of products of this heading by assembly of parts classified in this same heading can be considered as substantial transformation (EC)
74.19	Other articles of copper.	<i>Proposals as indicated for subheadings</i>	<i>Decisions as specified for the subheadings</i>
7419.10	- Chain and parts thereof	(a) Supplementary criteria are necessary (EC)	Basket 2 Under certain conditions, the manufacture of products of this heading by assembly of parts classified in this same heading can be considered as substantial transformation (EC)
7419.91	- Other : -- Cast, moulded, stamped or forged, but not further worked	(b) CTH (CH)	Basket 2
		(c) CTSH (CAN) (US) (JPN) (MEX)	
		(a) CTH (CH) (EC)	
7419.99	-- Other	(b) CTSH (CAN) (US) (JPN) (MEX)	Basket 2
		(a) Supplementary criteria are necessary (EC)	Under certain conditions, the manufacture of products of these headings by assembly of parts classified in these same headings can be considered as a substantial transformation (EC)
		(b) CTSH (CAN) (JPN) (US) (MEX)	
		(c) CTH (CH)	

CHAPTER 75

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 75	Nickel and articles thereof	Change to the headings of this Chapter from any other heading, except the following :	Basket 1
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	Change to this heading from any other heading; [or changes within this heading from mattes and sinters (EC)(KOR)]	Basket 1 Basket 2 for bracketed text The manufacture of mattes and sinters containing 90 %, or more of nickel of this split heading from mattes or sinters containing not more than 75 % of nickel classified in this heading can be considered as a substantial transformation (EC)
75.02	Unwrought nickel.	<i>Proposals as indicated for subheadings</i>	<i>Decisions as specified for subheadings</i>
7502.10	- Nickel, not alloyed	Change to this subheading from any other heading	Basket 1
7502.20	- Nickel alloys	(a) Change to this subheading from any other subheading (EC)(MEX) (b) CTH (CAN) (CH) (US) (JPN)	Basket 2 The manufacture of unwrought nickel alloys, of this subheading from unwrought nickel, not alloyed, of this heading can be considered as a substantial transformation (EC)
75.03	Nickel waste and scrap.	Change to this heading from any other heading/wholly obtained goods	Basket 1*

*Terminology to be applied is for further consideration of the Technical Committee.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
75.04	Nickel powders and flakes.	Change to this heading from any other heading; [or the manufacture of powders from flakes (EC)(CH)]	Basket 1 Basket 2 for bracketed text The manufacture of powder from flakes constitutes substantial transformation with foundry and atomizing operations (CH)
75.05	Nickel bars, rods, profiles and wire.	<i>Proposals as indicated for subheadings</i>	<i>Decisions as specified for subheadings</i>
7505.11	- Bars, rods and profiles -- Of nickel not alloyed	(a) Change to this subheading from any other subheading (CAN)(MEX)(JPN) (b) Change to this subheading except from cast or sintered materials of heading 75.02 (EC) (c) CTH (CH) (US)	Basket 2 The manufacture of nickel bars, rods and profiles of this subheading from cast or sintered materials of heading 75.02 cannot be considered as a substantial transformation (EC)
7505.12	-- Of nickel alloys	(a) Change to this subheading from any other subheading (CAN)(MEX)(JPN) (b) Change to this subheading except from cast or sintered materials of heading 75.02 (EC) (c) CTH (US) (CH)	Basket 2 The manufacture of nickel bars, rods and profiles of this subheading from cast or sintered materials of heading 75.02 cannot be considered as a substantial transformation (EC)
7505.21 and 7505.22	Wire -- Of nickel not alloyed -- Of nickel alloys	(a) A change to these subheadings from any other subheading, except from subheadings 7505.11 through 7505.12; or A change to these subheadings from subheadings 7505.11 through 7505.12, whether or not there is also a change from any other subheading, provided that the cross-sectional area of the rod is reduced by at least 50% (CAN)(MEX)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) Change to these subheadings from the preceding subheadings of this heading (EC)	The manufacture of wire of these subheadings from bars and profiles of the same heading can be considered as a substantial transformation (EC)
		(c) CTH (CH)	
		(d) Change to these subheadings from any other subheading, except from subheadings 7505.11 through 7505.12 (US)	
		(e) CTSH (JPN)	
75.06	Nickel plates, sheets, strip and foil.	(a) A change to heading 75.06 from any other heading; or A change to foil of heading 75.06 of a thickness of 0.15 mm or less from any other good of heading 75.06, whether or not there is also a change from any other heading, provided that the thickness of the good is reduced by at least 50% (CAN) (MEX)	Basket 2
		(b) CTH (CH)	
		(c) CTH with supplementary criteria (EC) (US) (JPN)	
ex 75.06	<u>Nickel plates, sheets, strip and foil, except nickel foil of a thickness less than 0.15 mm (JPN)</u>	Change to this split heading from any other heading (JPN)	Basket 2
ex 75.06	<u>Nickel foil of a thickness less than 0.15 mm (JPN), or</u> <u>Nickel foil (US) (EC)</u>	(a) Change to this split heading from any other heading; or Change to this split heading from any other split heading (JPN)	Basket 2 Change to foil of a thickness less than 0.15 mm from plates, sheets, strip and foil over 0.15 mm is deemed to be a substantial transformation from a technical point of view (JPN)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) Supplementary criteria are necessary (EC) (c) A change to foil of heading 75.06 from within that heading is deemed to confer origin, if there has been a reduction in the thickness of the source product by at least 50 percent (US)	
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	<i>Proposals as indicated for subheadings</i>	<i>Decisions as specified for the subheadings</i>
7507.11	- Tubes and pipes : -- Of nickel, not alloyed	(a) Change to this subheading from any other subheading (CAN) (JPN) (MEX) (b) CTH (EC) (CH) (US)	Basket 2
7507.12	-- Of nickel alloys	(a) Change to this subheading from any other subheading (CAN) (JPN) (MEX) (b) CTH (EC) (CH) (US)	Basket 2
7507.20	- Tube or pipe fittings	(a) Change to this subheading from any other subheading (CAN)(MEX)(US)(JPN) (b) CTH (EC) (CH)	Basket 2
75.08	Other articles of nickel.	<i>Proposals as indicated for subheadings and split heading</i>	<i>Decisions as specified for the subheadings and split heading</i>
ex 75.08	<u>Anodes for galvanization</u> (EC)	Change to this split heading from any other heading, except from anodes of heading 75.02 (EC)	Basket 2 The manufacture of anodes for galvanization of this split heading from anodes classified in heading 75.02 cannot be considered as a substantial transformation (EC)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
7508.10	- Cloth, grill and netting, of nickel wire	(a) CTH (EC) (CH)	Basket 2
		(b) CTSH (CAN) (US) (JPN) (MEX)	
		(a) CTH (CH)	
7508.90	- Other	(b) CTH with exceptions (EC)	Basket 2
		(c) CTSH (US) (JPN) (MEX) (CAN)	

CHAPTER 76

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 76	Aluminium and articles thereof	Change to the headings of this Chapter from any other heading, except the following :	<i>Decisions as specified for headings or subheadings</i>
76.01	Unwrought aluminium.	<i>Proposals as indicated for subheadings and split subheadings.</i>	<i>Decisions as specified for subheadings and split subheading</i>
7601.10	- Aluminium, not alloyed	(a) CTH (CAN) (CH) (US) (JPN) (MEX)	Basket 2
		(b) CTH with exceptions (EC)	
ex 7601.10	- <u>Aluminium of a purity of 99,9 % or more, not alloyed</u> (EC)	Change to this split subheading from any other split subheading of this heading (EC)(KOR)(NOR)	Basket 2 The manufacture of aluminium, not alloyed, of a purity of 99,9 % or more, of this split subheading, by purification of aluminium not alloyed of this subheading, can be considered as a substantial transformation (EC)
7601.20	- Aluminium alloys	(a) Change to this subheading from any other subheading (EC) (KOR) (NOR)	Basket 2 The manufacture of unwrought aluminium alloys of this subheading from aluminium not alloyed of this heading can be considered as a substantial transformation (EC)
		(b) CTH (CAN) (CH) (US) (JPN) (MEX)	
76.02	Aluminium waste and scrap.	Change to this heading from any other heading / Wholly obtained goods	Basket 1*

*Terminology to be applied is for further consideration of the Technical Committee.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
76.03	Aluminium powders and flakes.	Change to this heading from any other heading; [or the manufacture of powders from flakes (CH)(EC)]	Basket 1 Basket 2 for bracketed text The manufacture of powder from flakes constitutes substantial transformation with foundry and atomizing operations (CH)
76.04	Aluminium bars, rods and profiles.	Change to this heading from any other heading; [except from cast or sintered materials of heading 76.01 (EC)]	Basket 1 Basket 2 for bracketed text The manufacture of bars and profiles of this split heading from casted or sintered materials of heading 76.01 cannot be considered as a substantial transformation (EC)
76.05	Aluminium wire.	(a) Change to this heading from any other heading, except heading 76.04 (US) (b) A change to heading 76.05 from any other heading, except from heading 76.04; or A change to heading 76.05 from heading 76.04, whether or not there is also a change from any other heading, provided that the cross-sectional area of the rod is reduced by at least 50% (CAN)(MEX) (c) CTH (CH) (EC) (JPN) (NOR)	Basket 2
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.	Change to this heading from any other heading.	Basket 1
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	(a) CTH (CAN) (CH) (EC) (JPN) (MEX)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) A change to foil of heading 76.07 from heading 76.06 is deemed to confer origin, if there has been a reduction in the thickness of the source product by at least 50 percent (US)	
76.08	Aluminium tubes and pipes	Change to this heading from any other heading; [or change from tubes and pipes to cold-drawn tubes and pipes (EC)]; [or manufacture of cold-drawn tubes and pipes from other tubes and pipes of the same heading. (EC)]	Basket 1 Basket 2 for bracketed text Under certain conditions, the manufacture of cold-drawn tubes and pipes of this split heading from other tubes and pipes of this heading can be considered as a substantial transformation (EC)
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	Change to this heading from any other heading.	Basket 1
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	(a) CTH (CAN) (CH) (JPN) (MEX)	Basket 2
		(b) CTH with exceptions (EC) (US)	
ex 76.10	<u>Aluminium plates, rods, profiles, tubes and the like, prepared for use in structures</u> (EC)	The change-of-heading rule applies, except in the case of certain headings (EC)	Basket 2 The preparation of plates, rods, etc. of other headings of Chapter 76 for use in structures is not considered to be a substantial transformation (EC)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
ex <u>76.10</u>	(1) <u>Structures and parts of structures of aluminium (US)</u> (2) <u>Flat-rolled products, bars, rods, angles, shapes, sections, pipes, tubes, hollow profiles and the like, of aluminium, prepared for use in structures or parts of structures (US)</u>	(1) A change to structures and parts of structures of this heading from flat rolled products, bars, rods, angles, shapes, sections, pipes, tubes, hollow profiles and the like prepared for use in structures or parts of structures of subheading 7610.90, is deemed to confer origin (US) (2) A change to flat-rolled products, bars, rods, angles, shapes, sections, pipes, tubes, hollow profiles and the like prepared for use in structures of subheading 7610.90, from headings 76.04 through 76.06, 76.08, or 76.09 is not deemed to confer origin (US)	Basket 2
76.11	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Change to this heading from any other heading.	Basket 1
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Change to this heading from any other heading: [except from heading 76.07 (AUS)]	Basket 1 Basket 2 for bracketed text
76.13	Aluminium containers for compressed or liquefied gas.	Change to this heading from any other heading.	Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	Change to this heading from any other heading.	Basket 1
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	Change to this heading from any other heading; [or changes within the subheadings of this heading (MEX)(CH)]	Basket 1 Basket 2 for bracketed text
7615.11	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :	Proposals as specified for heading.	Decisions as specified for heading.
7615.19	-- Pot scourers and scouring or polishing pads, gloves and the like		
7615.20	-- Other		
76.16	Other articles of aluminium.	Proposals as indicated for subheadings and split subheadings.	Decisions as specified for the subheadings and split subheadings
7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	(a) CTH (CAN) (EC) (US)	Basket 2
		(b) CTSH (JPN) (MEX)	
		(c) CTH with exceptions (CH)	
ex 7616.10	- <u>Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, turned in aluminium (CH)</u>	Supplementary criteria are necessary (CH)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
7616.91	- Other -- Cloth, grill, netting and fencing, of aluminium wire	(a) CTH (CAN) (EC) (CH) (US)	Basket 2
		(b) CTSH (JPN) (MEX)	
7616.99	-- Other	(a) Supplementary criteria are necessary (CH)	Basket 2
		(b) CTH (CAN) (EC) (US)	
		(c) CTSH (JPN) (MEX)	

CHAPTER 78

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 78	Lead and articles thereof	Change to the headings of this Chapter from any other heading, except the following :	<i>Decisions as specified for headings or subheadings</i>
78.01	Unwrought lead.	<i>Proposals as indicated for subheadings and split subheadings.</i>	<i>Decisions as specified for subheadings and split subheadings</i>
7801.10	- Refined lead	(a) Change to this subheading from any other subheading (EC)(MEX)(KOR)	Basket 2 The manufacture of unwrought refined lead of this subheading from unrefined lead of this heading can be considered as a substantial transformation (EC)
		(b) CTH (CAN) (CH) (US) (JPN)	
7801.91	- Other : -- Containing by weight antimony as the principal other element	Change to this subheading from any other heading.	Basket 1
7801.99	-- Other	(a) CTH (CAN) (CH) (US) (JPN) (MEX)	Basket 2
		(b) CTH with exceptions (EC)	
ex 7801.99	-- <u>Alloys (EC)</u>	Change to this split subheading from any other subheading (EC)	Basket 2 The manufacture of unwrought lead alloys of this split subheading from unrefined lead of this heading can be considered as a substantial transformation (EC)
78.02	Lead waste and scrap	Change to this heading from any other heading/wholly obtained goods.	Basket 1*

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
78.03	Lead bars, rods, profiles and wire.	Change to this heading from any other heading. [change to lead wire of this heading from lead bars, rods or profiles of the same heading (CAN) (JPN)]	Basket 1 Basket 2 for bracketed text
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.	<i>Proposals as indicated for split heading, subheadings and split subheading.</i>	<i>Decisions as specified in the split heading, subheading and split subheading</i>
ex 78.04	<u>Lead foil</u> (EC)	(a) Change to this split heading from any other split heading of this heading (EC)	Basket 2 The manufacture of foils of this split heading from lead plates, sheets or strip of this heading can be considered as a substantial transformation (EC)
		(b) A change to foil of subheading 7804.11 from subheading 7804.19 is deemed to confer origin, if there has been a reduction in the thickness of the source product by at least 50 percent (US)	
7804.11	- Plates, sheets, strip and foil : -- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	(a) Change to this subheading from any other subheading except 7804.19; or A change to foil of this subheading from any other good of heading 78.04 (CAN)	Basket 2
		(b) CTH (EC) (CH) (US)	
		(c) CTSH (JPN)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(d) Change to this subheading from any other subheading; Change to the following goods of this subheading from any other good of this subheading, whether or not there is also a change from another subheading : plates, except from sheets or strips; sheets, except from plates or strips; strips, except from plates or sheets; foil (MEX)	
7804.19	-- Other	(a) Change to this subheading from any other subheading except 7804.11 (CAN)	Basket 2
		(b) CTH (EC) (CH) (US)	
		(c) CTSH (JPN) (MEX)	
		(d) Change to this subheading from any other subheading; Change to the following goods of this subheading from any other good of this subheading, whether or not there is also a change from another subheading : plates, except from sheets or strips; sheets, except from plates or strips; strips, except from plates or sheets; foil (MEX)	
7804.20	- Powders and flakes	(a) Supplementary criteria are necessary (EC)	Basket 2
		(b) Change to subheading 7804.20 from any other subheading (CAN) (JPN)	
		(c) CTH (CH) (US)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(d) Change to this subheading from any other subheading; or change to the following goods of this subheading from any other good of this subheading, whether or not there is also a change from another subheading : powder, except from flakes; flakes, except from powder (MEX)	
78.05	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	Change to this heading from any other headings; or [Changes within this heading from tubes and pipes to fittings and from fittings to tubes and pipes (CAN)(US)(JPN)]	Basket 1 Basket 2 for bracketed text Change within this heading can be deemed to be a substantial transformation from a technical point of view (JPN)
78.06	Other articles of lead.	Change to this heading from any other heading	Basket 1

CHAPTER 79

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 79	Zinc and articles thereof	Change to the headings of this Chapter from any other heading, except the following :	Basket 1
79.01	Unwrought zinc.	A change to this heading from any other heading [Change to subheading 7901.20 from any other subheading (EC)(MEX)]	Basket 1 Basket 2 for bracketed text The manufacture of unwrought zinc alloys of this subheading from unalloyed zinc of this heading can be considered as a substantial transformation (EC)
79.02	Zinc waste and scrap.	Change to this heading from any other heading/wholly obtained goods	Basket 1 *
79.03	Zinc dust, powders and flakes.	<i>Proposals as indicated for subheadings</i>	<i>Decisions as specified for subheadings</i>
7903.10	- Zinc dust	(a) CTH (CAN)(CH)(US)(JPN)(MEX) (b) Supplementary criteria are necessary (EC)	Basket 2
7903.90	- Other	(a) Supplementary criteria are necessary (CH) (EC) (b) CTH (CAN) (US) (JPN) (MEX)	Basket 2 The manufacture of powder from flakes constitutes substantial transformation with foundry and atomizing operations (CH)

*Terminology to be applied is for further consideration of the Technical Committee.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
79.04	Zinc bars, rods, profiles and wire	Change to this heading from any other heading; [except from cast or sintered materials of heading 79.01 (EC)]; or [Changes within this heading from bars, rods, profiles to wire. (CAN)(EC)(JPN)]	<p>Basket 1</p> <p>Basket 2 for bracketed text</p> <p>Change within this heading is deemed to be a substantial transformation from a technical point of view (JPN)</p> <p>The manufacture of bars and profiles of this heading, from cast materials of heading 79.01 cannot be considered as a substantial transformation. (EC)</p> <p>The manufacture of zinc wire of this heading from bars or profiles of the same heading can be considered as a substantial transformation (EC)</p>
79.05	Zinc plates, sheets, strip and foil.	Change to this heading from any other heading ; [Change within this heading from plates, sheets, strip to foil. (CAN)(JPN)(MEX)]	<p>Basket 1</p> <p>Basket 2 for bracketed text</p> <p>Change within this heading is deemed to be a substantial transformation from a technical point of view (JPN)</p>
79.06	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	Change to this heading from any other heading; [Change within this heading to fittings from tubes and pipes and to tubes and pipes from fittings.(CAN)(JPN)(MEX)]	<p>Basket 1</p> <p>Basket 2 for bracketed text</p> <p>Change within this heading is deemed to be a substantial transformation from a technical point of view (JPN)</p>
79.07	Other articles of zinc.	A change to this heading from any other heading; [except changes from anodes of heading 79.01 (EC)]	<p>Basket 1</p> <p>Basket 2 for bracketed text</p> <p>The manufacture of anodes for galvanization of this split heading from anodes classified in heading 79.01 cannot be considered as a substantial transformation (EC)</p>

SECTION XV OF THE HARMONIZED SYSTEM (Part)

(Chapter 80)

Tin and articles thereof

Section Notes :

CHAPTER 80

Chapter Notes:

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 80	Tin and articles thereof	Change to the headings of this Chapter from any other heading, except the following :	Basket 1.
80.01	Unwrought tin	<i>Proposals as specified for the subheadings</i>	<i>Decisions as specified for the subheadings.</i>
8001.10	- Tin, not alloyed	Change to this subheading from any other heading, (or manufacture of refined tin of this subheading from unrefined tin of the same subheading. (EC) (MEX) (NOR) (EGY)	Basket 1 Basket 2 for the bracketed text. The manufacture of refined tin of this subheading from unrefined tin of the same subheading can be considered as a substantial transformation. (EC)
8001.20	- Tin alloys	Change to this subheading from any other heading. (or CTSH (EC) (MEX) (NOR) (EGY)(Basket 1 Basket 2 for the bracketed text. The manufacture of tin alloys of this subheading from unalloyed tin of subheading 8001.10 can be considered as a substantial transformation. (EC)
80.02	Tin waste and scrap	The origin of the goods shall be the country in which waste and scrap of this heading are derived from manufacturing or processing operations or from consumption.	Basket 1.
80.03	Tin bars, rods, profiles and wire	<i>Proposals as specified for the split headings.</i>	<i>Decision as specified for the split headings .</i> Change between split headings of heading 80.03 is deemed to be a substantial transformation from a technical point of view. (JPN)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
ex 80.03	Tin bars, rods, profiles (JPN)	(a) CTH (CH) (US) (CAN) (MEX) (b) CTH, except from cast materials of heading 80.01 (EC) (EGY) (c) CTHS (JPN)	Basket 2. The manufacture of bars, rods and profiles of this split heading from cast materials of heading 80.01 cannot be considered as a substantial transformation . (EC)
ex 80.03	Tin wire (JPN, CAN)	(a) CTHS (EC) (JPN) (EGY) (CH) (b) CTHS, provided that the cross-sectional area of the rod of the same heading is reduced by at least 50% . (CAN), (MEX) (US)	Basket 2. The manufacture of tin wire of this split heading from tin bars, rods and profiles of the same heading can be considered as a substantial transformation . (EC)
80.04	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	Change to this heading from any other heading.	Basket 1.
80.05	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	<i>Proposals as specified for the split headings.</i>	<i>Decision as specified for the split headings .</i>
ex 80.05	Tin foil (JPN)	(a) CTHS (JPN) (b) CTH (CH) (US) (CAN) (EC) (MEX) (EGY)	Basket 2. Change between split headings of heading 80.05 is deemed to be a substantial transformation from a technical point of view. (JPN)
ex 80.05	Tin powders and flakes (EC), (JPN)	(a) CTHS (JPN) (b) Supplementary criteria (EC) (EGY)	Basket 2. Change between split headings of heading 80.05 is deemed to be a substantial transformation from a technical point of view. (JPN)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
80.06	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	(c) CTH (US) (CH) (CAN) (MEX) Change to this heading from any other heading (or change within this heading from tube and pipe fittings to tubes and pipes (JPN) (CAN) (MEX) [and vice versa (JPN)](Basket 1 Basket 2 for the bracketed text. Change between split headings of this heading is deemed to be a substantial transformation from a technical point of view. (JPN)
80.07	Other articles of tin	Change to this heading from any other heading, [except anodes for galvanization manufactured from anodes of heading 80.01 (EGY) (EC)] [or manufacture of cables of this heading from other articles of this heading. (CAN) (MEX)]	Basket 1. Basket 2 for the bracketed text.

Chapter 81

HS Code : Chapter 81	Description of goods	Decisions
<p><u>Waste and scrap of</u></p> <ul style="list-style-type: none"> - Tungsten - Molybdenum - Tantalum - Magnesium - Cobalt - Bismuth - Cadmium - Titanium - Zirconium - Antimony - Manganese - Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, rhenium, thallium - Cermet <p>ex 8101.91 ex 8102.91 ex 8103.10 8104.20 ex 8105.10 ex 81.06 ex 8107.10 ex 8108.10 ex 8109.10 ex 81.10 ex 81.11 ex 81.12</p> <p>ex 81.13</p>	<p>Basket 1</p> <p>The origin of the goods shall be the country in which the waste and scrap of the split heading, subheading or split subheading are derived from manufacturing or processing operations or from consumption*</p> <p>* Terminology to be applied is for further consideration of the Technical Committee</p>	
<p>ex 8104.30</p>	<p><u>Rasping, turnings and granules, graded according to size, of</u></p> <ul style="list-style-type: none"> - Magnesium 	<p>Basket 2</p> <p>(a) The origin of the goods shall be the country in which the rasping, turnings and granules of this split subheading are derived from manufacturing or processing operations or from consumption* (b) CTSH</p> <p>* Terminology to be applied is for further consideration of the Technical Committee</p>

HS Code : Chapter 81	Description of goods	Decisions
<p>ex 8101.91 ex 8102.91 ex 8103.10 8104.11, 8104.19 ex 8105.10 ex 81.06 ex 8107.10 ex 8108.10 ex 8109.10 ex 81.10 ex 81.11 ex 81.12 ex 81.13</p>	<p><u>Unwrought metals</u></p> <ul style="list-style-type: none"> - Tungsten - Molybdenum - Tantalum - Magnesium - Cobalt - Bismuth - Cadmium - Titanium - Zirconium - Antimony - Manganese - Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, rhenium, thallium - Cermets 	<p>Basket 2 Manufacture from any product [(Supplementary criteria : or manufacture of alloys from unwrought metals of the same heading or subheading; or refining of certain metals of the same heading or subheading)]</p>
<p>8101.10 8102.10 ex 8103.10 ex 8104.30 ex 8105.10 ex 81.06 ex 8107.10 ex 8108.10 ex 8109.10 ex 81.10 ex 81.11 ex 81.12 ex 81.13</p>	<p><u>Powders of</u></p> <ul style="list-style-type: none"> - Tungsten - Molybdenum - Tantalum - Magnesium - Cobalt - Bismuth - Cadmium - Titanium - Zirconium - Antimony - Manganese - Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, rhenium, thallium - Cermets 	<p>Basket 2 Manufacture from any product [except from flakes to powders or from powders to flakes]</p>

HS Code : Chapter 81	Description of goods	Decisions
<p>ex 8101.99 ex 8102.99 ex 8103.90 ex 8104.90 ex 8105.90 ex 81.06 ex 8107.90 ex 8108.90 ex 8109.90 ex 81.10 ex 81.11 ex 81.12</p> <p>ex 81.13</p>	<p><u>Flakes of</u></p> <ul style="list-style-type: none"> - Tungsten - Molybdenum - Tantalum - Magnesium - Cobalt - Bismuth - Cadmium - Titanium - Zirconium - Antimony - Manganese - Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, rhenium, thallium - Cermets 	
<p>ex 8101.92* ex 8102.92* ex 8103.90* ex 8104.90 ex 8105.90 ex 81.06 ex 8107.90 ex 8108.90 ex 8109.90 ex 81.10 ex 81.11 ex 81.12</p> <p>ex 81.13</p>	<p><u>Bars, rods and profiles of</u></p> <ul style="list-style-type: none"> - Tungsten - Molybdenum - Tantalum - Magnesium - Cobalt - Bismuth - Cadmium - Titanium - Zirconium - Antimony - Manganese - Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, rhenium, thallium - Cermets 	<p>Basket 2</p> <p>Manufacture from any product [(except sintered and cast materials)]*</p> <p>* In the case of certain split headings or split subheadings referred to alongside, bars and rods obtained by sintering are already excluded</p>

HS Code : Chapter 81	Description of goods	Decisions
<p>8101.93 8102.93 ex 8103.90 ex 8104.90 ex 8105.90 ex 81.06 ex 8107.90 ex 8108.90 ex 8109.90 ex 81.10 ex 81.11 ex 81.12 ex 81.13</p>	<p><u>Wire of</u></p> <ul style="list-style-type: none"> - Tungsten - Molybdenum - Tantalum - Magnesium - Cobalt - Bismuth - Cadmium - Titanium - Zirconium - Antimony - Manganese - Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, rhenium, thallium - Cermet 	<p>Basket 2</p> <p>Manufacture from any product [(Supplementary criterion : manufacture from bars or rods, provided that their cross-section is reduced by at least 50 %)]</p>
<p>ex 8101.92 ex 8102.92 ex 8103.90 ex 8104.90 ex 8105.90 ex 81.06 ex 8107.90 ex 8108.90 ex 8109.90 ex 81.10 ex 81.11 ex 81.12 ex 81.13</p>	<p><u>Plates, sheets and strip of</u></p> <ul style="list-style-type: none"> - Tungsten - Molybdenum - Tantalum - Magnesium - Cobalt - Bismuth - Cadmium - Titanium - Zirconium - Antimony - Manganese - Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, rhenium, thallium - Cermet 	<p>Basket 2</p> <p>Manufacture from any product [Supplementary criterion : cold-rolling of plates, sheets, strip and foil] or [manufacture from plates, sheets, strip and foil, provided that their thickness is reduced by at least 50 %]</p>

HS Code : Chapter 81	Description of goods	Decisions
<p><u>Foil of</u></p> <ul style="list-style-type: none"> - Tungsten - Molybdenum - Tantalum - Magnesium - Cobalt - Bismuth - Cadmium - Titanium - Zirconium - Antimony - Manganese - Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, rhenium, thallium - Cermet <p>ex 8101.92 ex 8102.92 ex 8103.90 ex 8104.90 ex 8105.90 ex 81.06 ex 8107.90 ex 8108.90 ex 8109.90 ex 81.10 ex 81.11 ex 81.12</p> <p>ex 81.13</p>		
<p><u>Tubes and pipes of</u></p> <ul style="list-style-type: none"> - Tungsten - Molybdenum - Tantalum - Magnesium - Cobalt - Bismuth - Cadmium - Titanium - Zirconium - Antimony - Manganese - Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, rhenium, thallium - Cermet <p>ex 8101.99 ex 8102.99 ex 8103.90 ex 8104.90 ex 8105.90 ex 81.06 ex 8107.90 ex 8108.90 ex 8109.90 ex 81.10 ex 81.11 ex 81.12</p> <p>ex 81.13</p>	<p>Basket 2</p> <p>Manufacture from any product [Supplementary criterion : or manufacture by cold-rolling of tubes and pipes]</p>	

HS Code : Chapter 81	Description of goods	Decisions
ex 8101.99 ex 8102.99 ex 8103.90 ex 8104.90 ex 8105.90 ex 81.06 ex 8107.90 ex 8108.90 ex 8109.90 ex 81.10 ex 81.11 ex 81.12 ex 81.13	<u>Tube or pipe fittings of</u> - Tungsten - Molybdenum - Tantalum - Magnesium - Cobalt - Bismuth - Cadmium - Titanium - Zirconium - Antimony - Manganese - Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, rhenium, thallium - Cermets	Basket 2 Manufacture from any product [Supplementary criterion : or manufacture by cold-rolling of tube or pipe fittings]

HS Code : Chapter 81	Description of goods	Decisions
<p>ex 8101.99 ex 8102.99 ex 8103.90 ex 8104.90 ex 8105.90 ex 81.06 ex 8107.90 ex 8108.90 ex 8109.90 ex 81.10 ex 81.11 ex 81.12</p> <p>ex 81.13</p>	<p><u>Cables of</u></p> <ul style="list-style-type: none"> - Tungsten - Molybdenum - Tantalum - Magnesium - Cobalt - Bismuth - Cadmium - Titanium - Zirconium - Antimony - Manganese - Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, rhenium, thallium - Cermets 	<p>Basket 2</p> <p>Manufacture from any product [or manufacture from other articles of the same heading or subheading]</p>

HS Code : Chapter 81	Description of goods	Decisions
<p>ex 8101.99</p> <p>ex 8102.99</p> <p>ex 8103.90</p> <p>ex 8104.90</p> <p>ex 8105.90</p> <p>ex 81.06</p> <p>ex 8107.90</p> <p>ex 8108.90</p> <p>ex 8109.90</p> <p>ex 81.10</p> <p>ex 81.11</p> <p>ex 81.12</p> <p>ex 81.13</p>	<p><u>Other articles* of</u></p> <ul style="list-style-type: none"> - Tungsten - Molybdenum - Tantalum - Magnesium - Cobalt - Bismuth - Cadmium - Titanium - Zirconium - Antimony - Manganese - Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, rhenium, thallium - Cermet <p>* Articles other than those specifically mentioned in the previous parts and classifiable in the same headings or subheadings.</p>	<p>Basket 2</p> <p>Manufacture from any product</p>

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

Chapter 83: Miscellaneous Articles of Base Metal

SECTION XVI OF THE HARMONIZED SYSTEM
(Chapters 84-85)

**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**

Section Notes:

Chapter 84: Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof

**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**

SECTION XVII OF THE HARMONIZED SYSTEM
(Chapters 86-89)

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes:

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

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

Chapter 88: Aircraft, Spacecraft and Parts Thereof

Chapter 89: Ships, Boats and Floating Structures

SECTION XVIII OF THE HARMONIZED SYSTEM
(Chapters 90-92)

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

Section Notes:

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

CHAPTER 91

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
Chapter 91	Clocks and watches and parts thereof	Change to the headings of this Chapter from any other heading, except the following :	Basket 1²
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	(a) CTH (JPN)	Basket 2
		(b) CTH, except from headings 91.02 through 91.07 (CAN)	
		(c) CTH, except from headings 91.02 through 91.09, or from subheading 9110.12 (EGY)	From our point of view, Origin can be regarded as a sufficient criterion when it comes to marking the goods with the name of the country of production (EGY)
		(d) CTH, except from headings 91.02 through 91.09, or from subheadings ex 9110.11 (a) or 9110.12 (US)	Assembling of watches from finished or partly finished movements or from finished or unfinished watches (such as by reassembly of watch cases or the addition of a watch strap) is not considered to be a substantial transformation. (US)
		(e) CTH, except from headings 91.02 through 91.10 (MEX)	
		(f) CTH, except from heading 91.08 or 91.09 (HK)	The essential character of time-telling of a watch is solely imparted by the movement. Therefore, a watch is deemed to originate in the country where its movement is produced. (HK)

²EC reserved its position on all the headings of this Chapter.
HK reserved its position concerning the use of change in tariff classification to express its proposed rules.

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		g) CTH, with special marking rule (CH)	For this tariff heading, Customs origin is not necessarily to be regarded as a sufficient criterion when it comes to marking the goods with the name of the country of production, for which purpose each Contracting Party may require criteria additional to those of casing up and testing. (CH)
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.	(a) CTH (JPN)	Basket 2
		(b) CTH, except from headings 91.01 or 91.03 through 91.07 (CAN)	
		(c) CTH, except from headings 91.01 or 91.03 through 91.09, or from subheading 9110.12 (EGY)	From our point of view, Origin can be regarded as a sufficient criterion when it comes to marking the goods with the name of the country of production (EGY)
		(d) CTH, except from headings 91.01 or 91.03 through 91.09, or from subheadings ex 9110.11(a) or 9110.12 (US)	Assembling of watches from finished or partly finished movements or from finished or unfinished watches (such as by reassembly of watch cases or the addition of a watch strap) is not considered to be a substantial transformation (US)
		(e) CTH, except from headings 91.01 or 91.03 through 91.10 (MEX)	
		(f) CTH, except from heading 91.08 or 91.09 (HK)	The essential character of time-telling of a watch is solely imparted by the movement. Therefore, a watch is deemed to originate in the country where its movement is produced. (HK)
		(g) CTH, with special marking rule (CH)	For this tariff heading, Customs origin is not necessarily to be regarded as a sufficient criterion when it comes to marking the goods with the name of the country of production, for which purpose each Contracting Party may require criteria additional to those of casing up and testing. (CH)
91.03	Clocks with watch movements, excluding clocks of heading No. 91.04.	(a) CTH (JPN)	Basket 2

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(b) CTH, except from headings 91.01, 91.02 or 91.04 through 91.07 (CAN)	<p>From our point of view, Origin can be regarded as a sufficient criterion when it comes to marking the goods with the name of the country of production (EGY)</p> <p>Assembling of clocks from finished or partly finished movements or from finished or unfinished watches or clocks (such as by reassembly of clock cases or transfer of watch movements from watch cases to clock cases) is not considered to be a substantial transformation (US)</p> <p>The essential character of time-telling of a clock is solely imparted by the movement. Therefore, a clock is deemed to originate in the country where its movement is produced. (HK)</p> <p>For this tariff heading, Customs origin is not necessarily to be regarded as a sufficient criterion when it comes to marking the goods with the name of the country of production, for which purpose each Contracting Party may require criteria additional to those of casing up and testing. (CH)</p>
		(c) CTH, except from heading 91.01, 91.02 or 91.04 through 91.09, or from subheading 9110.12 (EGY)	
		(d) CTH, except from headings 91.01, 91.02 or 91.04 through 91.09, or from subheadings ex 9110.11(a) or 9110.12 (US)	
		(e) CTH, except from headings 91.01, 91.02 or 91.04 through 91.10 (MEX)	
		(f) CTH, except from heading 91.08 or 91.09 (HK)	
		(g) CTH, with special marking rule (CH)	
		(a) CTH (JPN)(CH)	<p>Basket 2</p>
		(b) CTH, except from headings 91.01 through 91.03 or 91.05 through 91.07 (CAN)	
91.04	Instrument panel clocks and clocks of a similar type for vehicles aircraft, spacecraft or vessels.	(c) CTH, except from headings 91.01 through 91.03 or 91.05 through 91.09, or from subheading 9110.12 (EGY)	<p>From our point of view, Origin can be regarded as a sufficient criterion when it comes to marking the goods with the name of the country of production (EGY)</p>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(d) CTH, except from headings 91.01 through 91.03 or 91.05 through 91.09, or from subheadings ex9110.11(a) or 9110.12, or from subheadings ex 9110.90 (a) or ex9110.90 (c) (US)	Assembling of clocks from finished or partly finished movements or from finished or unfinished watches or clocks (such as by reassembly of clock cases or transfer of watch movements from watch cases to clock cases) is not considered to be a substantial transformation (US)
		(e) CTH, except from headings 91.01 through 91.03 or 91.05 through 91.10 (MEX)	
		(f) CTH, except from heading 91.08 or 91.09 (HK)	The essential character of time-telling of a clock is solely imparted by the movement. Therefore, a clock is deemed to originate in the country where its movement is produced. (HK)
91.05	Other clocks.	(a) CTH (JPN)	Basket 2
		(b) CTH, except from headings 91.01 through 91.04 or 91.06 or 91.07 (CAN)	
		(c) CTH, except from headings 91.01 through 91.04 or 91.06 through 91.09, or from subheading 9110.12 (EGY)	From our point of view, Origin can be regarded as a sufficient criterion when it comes to marking the goods with the name of the country of production (EGY)
		(d) CTH, except from headings 91.01 through 91.04 or 91.06 through 91.09, or from subheadings ex9110.90(a) or ex9110.90(c) (US)	Assembling of clocks from finished or partly finished movements or from finished or unfinished clocks (such as by reassembly of clock cases) is not considered to be a substantial transformation (US)
		(e) CTH, except from headings 91.01 through 91.04 or 91.06 through 91.10 (MEX)	
		(f) CTH, except from heading 91.08 or 91.09 (HK)	The essential character of time-telling of a clock is solely imparted by the movement. Therefore, a clock is deemed to originate in the country where its movement is produced. (HK)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(g) CTH, with special marking rule (CH)	For this tariff heading, Customs origin is not necessarily to be regarded as a sufficient criterion when it comes to marking the goods with the name of the country of production, for which purpose each Contracting Party may require criteria additional to those of casing up and testing. (CH)
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	(a) CTH (JPN)(CH)	Basket 2
		(b) CTH, except from headings 91.01 through 91.05 or 91.07 (CAN)	From our point of view, Origin can be regarded as a sufficient criterion when it comes to marking the goods with the name of the country of production (EGY)
		(c) CTH, except from headings 91.01 through 91.05 or 91.07 through 91.09, or from subheading 9110.12 (EGY)	Assembling such apparatus from finished or partly finished movements or from finished or unfinished watches or clocks (such as by removal of movements from clocks or watches) is not considered to be a substantial transformation (US)
		(d) CTH, except from headings 91.01 through 91.05 or 91.07 through 91.09, or from subheadings ex9110.11(a) or ex9110.12, or from subheadings ex9110.90(a) or ex9110.90(c) (US)	
		(e) CTH, except from headings 91.01 through 91.05 or 91.07 through 91.10 (MEX)	
		(f) CTH, except from heading 91.08 or 91.09 (HK)	The essential character of measurement of an apparatus in this heading is solely imparted by the movement/synchronous motor. Therefore, an apparatus in this heading is deemed to originate in the country where its movement/synchronous motor is produced. (HK)

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
91.07	Time switches with clock or watch movement or with synchronous motor.	(a) CTH (JPN) (CH)	<p>Basket 2</p> <p>From our point of view, Origin can be regarded as a sufficient criterion when it comes to marking the goods with the name of the country of production (EGY)</p> <p>Assembling such time switches from finished or partly finished movements or from finished or unfinished watches or clocks (such as by removal of movements from clocks or watches) is not considered to be a substantial transformation (US)</p> <p>The essential character of measurement of an apparatus in this heading is solely imparted by the movement/synchronous motor. Therefore, an apparatus in this heading is deemed to originate in the country where its movement/synchronous motor is produced. (HK)</p>
		(b) CTH, except from headings 91.01 through 91.06 (CAN)	
		(c) CTH, except from headings 91.01 through 91.06, 91.08 or 91.09, or from subheading 9110.12, (EGY)	
		(d) CTH, except from headings 91.01 through 91.06, 91.08 or 91.09, or from subheadings ex9110.11(a) or 9110.12, or from subheadings ex9110.90(a) or ex9110.90(c) (US)	
		(e) CTH, except from headings 91.01 through 91.06 or 91.08 through 91.10 (MEX)	
		(f) CTH, except from heading 91.08 or 91.09 (HK)	
91.08	Watch movements, complete and assembled.	(a) CTH (JPN) (EGY)	<p>Basket 2</p> <p>Modifying a finished clock movement to produce a watch movement is not considered a substantial transformation. Neither is finishing an incomplete assembled movement to produce a complete movement considered to be a substantial transformation. (US)</p>
		(b) CTH, except from heading 91.09 (CAN)	
		(c) CTH, except from heading 91.09 , or from subheadings ex9110.11(a) or 9110.12, or from subheadings ex 9110.90(a) or ex9110.90(c) (US)	
		(d) CTH, except from headings 91.01 through 91.07, 91.09 or 91.10 (MEX)	

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(e) CTH, except from heading 91.09 or 91.10 (HK) (f) CTH, with special marking rule (CH)	Simple assembling of unassembled or partly assembled movement (91.10) cannot be regarded as substantial transformation. (HK) For this tariff heading, Customs origin is not necessarily to be regarded as a sufficient criterion when it comes to marking the goods with the name of the country of production, for which purpose each Contracting Party may require additional criteria. (CH)
91.09	Clock movements, complete and assembled.	(a) CTH (JPN) (EGY)	Basket 2 Modifying a finished watch movement to produce a clock movement is not considered a substantial transformation. Neither is finishing an incomplete assembled movement to produce a complete movement considered to be a substantial transformation. (US)
		(b) CTH, except from heading 91.08 (CAN)	
		(c) CTH, except from heading 91.08 , or from subheadings ex9110.11(a) or 9110.12, or from subheadings ex 9110.90(a) or ex9110.90(c) (US)	
		(d) CTH, except from headings 91.01 through 91.08 or 91.10 (MEX)	
		(e) CTH, except from heading 91.08 or 91.10 (HK)	
		(f) CTH, with special marking rule (CH)	
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	(a) CTH (CAN) (JPN) (EGY)	Basket 2. JPN reserved its position on this heading regarding packaging of parts into kits.

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(b) CTH, except the following (HK)	Procuring sets of clock or watch parts of heading 91.14 does not confer origin because it involves only the grouping of diverse parts (CH)
		(c) CTH, except from heading 91.14 (CH)	
		(d) CTH, except from subheading 9114.90 (MEX)	
		(e) Proposals as specified for subheadings (US)	
	- Of watches :		
9110.11	--Complete movements, unassembled or partly assembled (movement sets)	<i>Proposals as specified for heading and split subheadings</i>	<i>Decisions as specified for heading and split subheadings</i>
ex9110.11 (a)	<u>Of watches : complete movements, unassembled or partly assembled (movement sets) incorporating fully assembled incomplete movements (US)</u>	CTH or from subheading 9110.19 (US)	Basket 2 Assembly of fully assembled, incomplete movements is considered to be substantial transformation. Packaging of that incomplete movement with the other parts necessary to make up a watch assembly kit (e.g., bagging) is not a substantial transformation. (US)
ex9110.11 (b)	<u>Of watches: complete movements; unassembled or partly assembled (movement sets), not incorporating fully assembled incomplete movements (US)</u>	CTH, except from chapter 85 or from heading 91.14 (US)	Basket 2 Packaging of watch parts into kits (e.g., bagging) is not considered to be substantial transformation. (US)
9110.12	Incomplete movements, assembled	CTH, as from subheading 9110.19 (US)	Basket 2 Assembly of fully assembled, incomplete movements is considered to be substantial transformation (US)
9110.19	-- Rough Movements	CTH, except from subheading 9114.90 (US)	Basket 2 Packaging of watch parts into kits (e.g., bagging) is not considered to be substantial transformation. (US)
9110.90	- Other	<i>Proposal as specified for heading and split subheadings</i>	<i>Decisions for heading and split subheadings</i>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
ex 9110.90(a)	<u>Other : complete movements, unassembled or partly assembled (movement sets), incorporating fully assembled incomplete movements.</u> (US)	CTH, or from subheading ex9110.90 (d), except from synchronous motors of heading 85.01 (US)	Basket 2 Assembly of fully assembled, incomplete movements is considered to be substantial transformation. Packaging of that incomplete movement or synchronous motors with the other parts necessary to make a clock assembly kit (e.g., bagging) is not considered to be substantial transformation. (US)
ex 9110.90 b)	<u>Other : complete movements, unassembled or partly assembled (movement sets), not incorporating fully assembled incomplete movements.</u> (US)	CTH, except from Chapter 85 or from heading 91.14. (US)	Basket 2 Packaging of clock parts into kits (e.g., bagging) is not considered to be substantial transformation. (US)
ex9110.90 (c)	<u>Other : incomplete movements, assembled</u> (US)	CTH or from subheading ex9110.90 (d), except from synchronous motors of heading 85.01. (US)	Basket 2 Assembly of fully assembled, incomplete movements is generally considered to be substantial transformation. However, assembly of movements for synchronous motor clocks from non-originating synchronous motors is not considered to be substantial transformation. (US)
ex9110.90 (d)	<u>Other : rough movements</u> (US)	CTH, except from subheading 9114.90. (US)	Basket 2 Packaging of clock parts into kits (e.g., bagging) is not considered to be substantial transformation. (US)
ex91.10	<u>Complete watch or clock movements, unassembled or partly assembled (movements sets.)</u> (HK)	Change to this split heading from any other heading except from 9114.90 unless there had been a substantial transformation	Basket 2 Simple packaging of a collection of movement set, incomplete watch or clock movements and rough watch or clock movements without certain essential components (9114.90) cannot be regarded to have effected substantial transformation (HK)
91.11	Watch cases and parts thereof.	<i>Proposals as specified for subheadings</i>	<i>Decisions as specified for subheadings</i>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
9111.10	-Cases of precious metal or of metal clad with precious metal	(a) CTSH (CAN) (CH) (JPN)	<p>Basket 2 Assembly of parts of subheading 9111.10 to finished cases of these subheadings is deemed to be a substantial transformation. (JPN)</p> <p>The polishing and assembly of parts of cases of subheading 9111.90 should be considered as a substantial transformation. (CH)</p> <p>Assembly of watch cases from parts is not considered to be substantial transformation. (US)</p>
		(b) CTH (US) (EGY)	
		(c) Change to subheadings 9111.10-9111.80 from any other subheading outside that group except from 9111.90 if only simple assembly has occurred (HK)	
		(d) CTH, except from subheading 9114.90 (MEX)	
9111.20	-Cases of base metal, whether or not gold- or silver-plated		Simple assembly of parts, incomplete or unfinished (9111.90) cannot be regarded to have effected substantial transformation (HK)
9111.80	-Other cases		
9111.90	-Parts	(a) CTSH. (CAN)	Basket 2.
		(b) CTH (HK) (JPN) (CH) (US) (EGY) (MEX)	
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	<i>Proposals as specified for subheadings.</i>	<i>Decisions as specified for subheadings.</i>
9112.10	-Cases of metal	(a) CTH (EGY)	Basket 2.
		(b) CTSH (JPN) (CH) (CAN)	
		(c) CTSH, except from subheading 9112.80, or from 9112.90 if only simple assembly has occurred (HK)	
			<p>The polishing and assembly of parts of clock cases and cases of a similar type of subheading 9112.90 should be considered as a substantial transformation. (CH)</p> <p>Assembly of parts of subheading 9112.90 to finished cases of these subheadings is deemed to be a substantial transformation. (JPN)</p> <p>Simple assembly of parts, incomplete or unfinished (9111.90) cannot be regarded to have effected substantial transformation (HK)</p>

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
		(d) CTSH, except from subheading 9112.80 (MEX) (e) CTH or A change to this subheading from subheading 9112.90, provided supplemental criteria are satisfied (US)	Simple assembly of clock and similar cases from parts may not constitute a substantial transformation; supplemental criteria are necessary to limit origin to those assembly processes which substantially transform the parts. (US)
9112.80	-Other cases	(a) CTH (EGY) (b) CTSH (JPN) (CH) (CAN)	Basket 2. The polishing and assembly of parts of clock cases and cases of a similar type of subheading 9112.90 should be considered as a substantial transformation. (CH) Assembly of parts of subheading 9112.90 to finished cases of these subheadings is deemed to be a substantial transformation. (JPN)
		(c) CTSH, except from subheading 9112.10, or from 9112.90 if only simple assembly has occurred (HK) (d) CTSH, except from subheading 9112.10 (MEX) (e) CTH or A change to this subheading from subheading 9112.90, provided supplemental criteria are satisfied. (US)	Simple assembly of parts, incomplete or unfinished (9111.90) cannot be regarded to have effected substantial transformation (HK) Simple assembly of clock and similar cases from parts may not constitute a substantial transformation; supplemental criteria are necessary to limit origin to those assembly processes which substantially transform the parts. (US)
9112.90	-Parts	(a) CTSH. (CAN) (b) CTH (JPN) (HK) (CH) (US) (MEX) (EGY)	Basket 2.

A	B	C	D
HS Code number	Description of goods	Origin Criteria	Remarks or justification of the previous columns
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.	(a) CTH or A Change to straps, bands and bracelets of this heading from parts classified in this heading, provided supplemental criteria are satisfied. (US)	Basket 2. Simple assembly of watch straps, bands or bracelets from parts may not constitute a substantial transformation; supplemental criteria are necessary to limit origin to those assembly processes which substantially transform the parts. (US)
		(b) CTSH (CAN)	
		(c) CTH (JPN) (HK) (CH) (EGY) (MEX)	
9113.10	-Of precious metal or of metal clad with precious metal	<i>Proposals as specified for heading</i>	<i>Decisions as specified for heading</i>
9113.20	-Of base metal, whether or not gold- or silver-plated	<i>Proposals as specified for heading</i>	<i>Decisions as specified for heading</i>
9113.90	-Other	<i>Proposals as specified for heading</i>	Examination to be deferred. The Technical Committee has decided to examine the rule for this sub-heading in the context of the rules for textile goods in Section XI.
91.14	Other clock or watch parts.	(a) CC (JPN)	Basket 2. CH expressed concern about disassembly. Obtaining clock or watch parts from constituent materials is considered to be sufficient for substantial transformation (HK)
		(b) CTH (HK) (US) (EGY) (CH) (MEX)	
		(c) CTSH (CAN)	
9114.10	-Springs, including hair-springs.	<i>Proposal as specified for heading</i>	<i>Decisions as specified for heading</i>
9114.20	-Jewels		
9114.30	-Dials		
9114.40	-Plates and bridges		
9114.90	-Other.		

CHAPTER 92

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 92	Musical instruments; parts and accessories of such articles	(a) Change to the headings of this Chapter from any other heading (CH) (JPN) (US) (MEX)	Basket 2 ¹ Assembly of parts of heading 92.09 to finished products of headings 92.01-92.08 is deemed to be a substantial transformation. (JPN)
		(b) A change to headings 92.01 through 92.08 from any other heading, including another heading within that group except from heading 92.09; or An alternative rule to permit a change to headings 92.01 through 92.08 from heading 92.09, provided that one or more supplementary requirement(s), as the case may be, are met. (CAN)	
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	Change to this heading from any other heading [except from 92.09 (CAN)]	Basket 1 Basket 2 for bracketed text
92.02	Other string musical instruments (for example, guitars, violins, harps).	Change to this heading from any other heading [except from 92.09 (CAN)]	Basket 1 Basket 2 for bracketed text
92.03	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	Change to this heading from any other heading [except from 92.09 (CAN)]	Basket 1 Basket 2 for bracketed text
92.04	Accordions and similar instruments; mouth organs.	Change to this heading from any other heading [except from 92.09 (CAN)]	Basket 1 Basket 2 for bracketed text

¹(EC) reserved its position on all headings of this Chapter.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).	Change to this heading from any other heading [except from 92.09 (CAN)]	Basket 1 Basket 2 for bracketed text
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	Change to this heading from any other heading [except from 92.09 (CAN)]	Basket 1 Basket 2 for bracketed text
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	Change to this heading from any other heading [except from 92.09 (CAN)]	Basket 1 Basket 2 for bracketed text
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	Change to this heading from any other heading [except from 92.09 (CAN)]	Basket 1 Basket 2 for bracketed text
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	(a) Change to this heading from any other heading (CAN) (CH) (US) (MEX) (b) Change to this heading from any other Chapter (JPN)	Basket 2 Rules for this heading are to be further studied regarding disassembly
9209.10 9209.20	- Metronomes, tuning forks and pitch pipes - Mechanisms for musical boxes	<i>Proposals as specified for heading.</i>	<i>Decision as specified for heading.</i>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
9209.30	- Musical instrument strings		
9209.91	- Other :		
9209.92	-- Parts and accessories for pianos		
9209.93	-- Parts and accessories for the musical instruments of heading No. 92.02		
9209.94	-- Parts and accessories for the musical instruments of heading No. 92.03		
9209.99	-- Parts and accessories for the musical instruments of heading No. 92.07		
	-- Other		

SECTION XIX OF THE HARMONIZED SYSTEM
(Chapter 93)

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Section Notes:

CHAPTER 93

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation considered to take place in a country in which	Remarks or justification of the previous columns
Chapter 93	Arms and ammunition; parts and accessories thereof	Change to the headings of this Chapter from any other heading except the following :	Basket 1¹
93.01	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.	Change to this heading from any other heading [except from heading 93.05 (CAN)]	Basket 1. Basket 2 for bracketed text.
93.02	Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	Change to this heading from any other heading [except from heading 93.05 (CAN)]	Basket 1. Basket 2 for bracketed text.
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	Change to this heading from any other heading [except from heading 93.05 (CAN)]	Basket 1. Basket 2 for bracketed text.
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.	Change to this heading from any other heading [except from heading 93.05 (CAN)]	Basket 1. Basket 2 for bracketed text.

¹EC and Canada reserved their positions on all headings of this Chapter.

A	B	C	D
HS Code number	Description of goods	Substantial transformation considered to take place in a country in which	Remarks or justification of the previous columns
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	(a) Change to this heading from any other heading (CAN) (CH) (US) (MEX)	Basket 2. Rules for this heading to be further studied regarding disassembly.
		(b) Change to this heading from any other Chapter (JPN)	
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	Change to this heading from any other heading. [Change within this heading from parts to articles. (KOR)]	Basket 1. Basket 2 for bracketed text.
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	Change to this heading from any other heading. [Change within this heading from parts to articles. (KOR)]	Basket 1. Basket 2 for bracketed text

SECTION XX OF THE HARMONIZED SYSTEM
(Chapters 94-96)

MISCELLANEOUS MANUFACTURED ARTICLES

Section Notes:

CHAPTER 94

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
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	Change to the headings of this Chapter from any other heading, except the following :	Basket 1¹
94.01	Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.	<i>Proposals as specified for subheadings</i>	<i>Decisions as specified for subheadings.</i>
9401.10 9401.20 9401.30 9401.40 9401.50	- Seats of a kind used for aircraft - Seats of a kind used for motor vehicles - Swivel seats with variable height adjustment - Seats other than garden seats or camping equipment, convertible into beds	(a) Change to subheadings 9401.10 through 9401.80 from any other heading; or an alternative rule to permit a change to subheadings 9401.10 through 9401.80 from subheading 9401.90, provided that one or more supplementary requirement(s), as the case may be, is/are met. (CAN)(US)	Basket 2

¹(EC) reserved its position on all headings of this Chapter.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
9401.61 9401.69 9401.71 9401.79 9401.80	<ul style="list-style-type: none"> - Seats of cane, osier, bamboo or similar materials - Other seats, with wooden frames : -- Upholstered -- Other - Other seats, with metal frames : -- Upholstered -- Other - Other seats 	<div style="border: 1px solid black; padding: 5px;"> Substantial transformation is considered to take place in the country in which </div> <div style="border: 1px solid black; padding: 5px;"> (b) Change to subheadings 9401.10 through 9401.80 from any subheading outside that group. (JPN)(HK)(MEX)(KEN) </div> <div style="border: 1px solid black; padding: 5px;"> (c) Change to subheadings 9401.10 through 9401.80 from any other heading (CH) (COL) </div> <div style="border: 1px solid black; padding: 5px;"> (d) Change to subheadings 9401.10 through 9401.80 from any other subheading, and as supplementary criterion based on value added. (SG) </div>	Change from other finished seats cannot be considered as substantial transformation because it results from a simple process. (JPN)
9401.90	<ul style="list-style-type: none"> - Parts 	<div style="border: 1px solid black; padding: 5px;"> Basket 2 Change from parts of subheading 9403.90 cannot be considered as substantial transformation because it results from a simple process. (JPN) </div> <div style="border: 1px solid black; padding: 5px;"> Rules of this heading is to be further studied regarding disassembly. </div>	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	(a) Change to this heading from any other heading, except from heading 94.01 or 94.03. (JPN)(EGY) (b) Change to heading 94.02 from any other heading; or Where goods and their parts are classified in the same subheading or the same heading, where that heading is not further subdivided into subheadings, an alternative rule to permit a change to the goods from their parts, provided that one or more supplementary requirement(s), as the case may be, is/are met. (CAN) (US) (c) Change to this heading from any other heading. (CH)(COL)(MEX)	Basket 2 Change to this heading from finished seats of 94.01 and other finished furniture of 94.03 cannot be considered as substantial transformation because it results from a simple process. (JPN) Rules to be developed for changes from parts of subheadings of this heading to the articles of the subheadings of this heading. (US)(CAN)
9402.10 ex9402.10 9402.90 ex9402.90	- Dentists', barbers' or similar chairs and parts thereof - <u>Parts of dentists', barbers' or similar chairs (US)</u> - Other - <u>Parts of other (US)</u>	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading.</i>
94.03	Other furniture and parts thereof.	<i>Proposals as specified for subheadings</i>	Basket 2 <i>Decisions as specified for subheadings.</i>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
9403.10 9403.20 9403.30	<ul style="list-style-type: none"> - Metal furniture of a kind used in offices - Other metal furniture - Wooden furniture of a kind used in offices 	(a) Change to subheadings 9403.10 through 9403.80 from any subheading outside that group. (JPN)	Basket 2 Change between different kinds of furniture cannot be considered as substantial transformation because it results from a simple process. (JPN)
9403.40 9403.50 9403.60 9403.70 9403.80	<ul style="list-style-type: none"> - Wooden furniture of a kind used in the kitchen - Wooden furniture of a kind used in the bedroom - Other wooden furniture - Furniture of plastics - Furniture of other materials, including cane, osier, bamboo or similar materials 	(b) Change to subheadings 9403.10 through 9403.80 from any other heading; or an alternative rule to permit a change to subheadings 9403.10 through 9403.80 from subheading 9403.90, provided that one or more supplementary requirement(s), as the case may be, is/are met. (CAN) (US)	
		(c) Change to this heading from any other heading (CH)(COL)	
		(d) Change to subheadings 9403.10 through 9403.80 from any other subheading, and a supplementary criterion based on value added. (SG)	
		(e) Change to subheadings 9403.10 through 9403.80 from any other subheading (MEX)	
9403.90	- Parts	(a) Change to this subheading from any other heading, except from subheading 9401.90. (JPN)	Basket 2 Change from parts of subheading 9401.90 cannot be considered as substantial transformation because it results from a simple process. (JPN)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with any springs or stuffed or internally fitted with any material of cellular rubber or plastics, whether or not covered.	(b) Change to this subheading from any other heading, (CAN) (CH) (COL) (MEX) (US)	
	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with any springs or stuffed or internally fitted with any material of cellular rubber or plastics, whether or not covered.	Change to this heading from any other heading.	Basket 1¹
9404.90	- Other		Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI.
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<i>Proposals as specified for subheading</i>	Basket 2. <i>Decisions as specified for subheadings below.</i>

¹(MEX) reserved its position on this heading.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
<p>9405.10</p> <p>9405.20</p> <p>9405.30</p> <p>9405.40</p> <p>9405.50</p> <p>9405.60</p>	<p>- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares</p> <p>- Electric table, desk, bedside or floor-standing lamps</p> <p>- Lighting sets of a kind used for Christmas trees</p> <p>- Other electric lamps and lighting fittings</p> <p>- Non-electrical lamps and lighting fittings</p> <p>- Illuminated signs, illuminated name-plates and the like</p>	<p>(a) Change to subheadings 9405.10 through 9405.60 from any other subheading. (JPN)(HK)</p> <p>(b) Change to subheadings 9405.10 through 9405.60 from any other subheading outside that group (MEX)</p> <p>(c) Change to subheadings 9405.10 through 9405.60 from any other heading; or an alternative rule to permit a change to subheadings 9405.10 through 9405.60 from subheadings 9405.91 through 9405.99, provided that one or more supplementary requirement(s), as the case may be, is/are met. (CAN)(US)(SEN)</p> <p>(d) Change to this heading from any other heading. (COL) (CH)</p>	<p>Basket 2</p> <p>Assembly of parts of 9405.91 through 9405.99 is deemed to be a substantial transformation. (JPN)</p>
<p>9405.91</p> <p>9405.92</p> <p>9405.99</p>	<p>- Parts :</p> <p>-- Of glass</p> <p>-- Of plastics</p> <p>-- Other</p>	<p>Change to subheadings 9405.91 through 9405.99 from any other heading.</p>	<p>Basket 1</p>
<p>94.06</p>	<p>Prefabricated buildings.</p>	<p>Change to this heading from any other heading.</p>	<p>Basket 1</p>

CHAPTER 95

Chapter Notes : Where goods and their parts are classified in the same subheading or the same heading, where that heading is not further subdivided into subheadings, an alternative rule will be developed to permit a change to the goods from their parts, provided that one or more supplementary requirement(s), as the case may be, is/are met. (CAN)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	(a) Change to the headings of this Chapter from any other heading. (CH)	Basket 2¹
		(b) Change to the headings of this Chapter from any other heading, except the following: (HK)(JPN)(US)	
		(c) Change to the subheadings of this Chapter from any other subheading (PHI)	
95.01	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	(a) Change to this heading from any other Chapter. (CAN) (MEX)	Basket 2
		(b) Change to this heading from any other heading. (CH) (JPN) (HK) (US)	

¹(EC) reserved its position on all headings of this Chapter.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
95.02	Dolls representing only human beings.	(a) Change to this subheading from any other heading, except subheadings 9503.41 through 9503.49 or except heading 61.11 or 62.09. (JPN)	Basket 2. Change between dolls representing human beings and toys representing animals or non-human creatures, or change to garments or accessories of dolls or toys from those for babies cannot be considered as substantial transformation because it results from a simple operation. (JPN)
		(b) Change to the subheadings of this heading from any other subheading. (CAN)(PHI) (c) Change to this heading from any other heading. (CH)(US) d) <i>Proposals as specified for subheadings</i>	<i>Proposals repeated at subheading level to facilitate comparison.</i>
9502.10	- Dolls, whether or not dressed	(a) Change to this subheading, except from parts of dolls (9502.99) (HK) (b) Change to this heading, or Change to this subheading from parts of subheading 9502.99 (US) (c) Change to this subheading, except from parts of stuffed dolls. (MEX) (d) Change to this subheading (CAN) (PHI) (e) Change to this heading (CH) (f) Change to this subheading from any other heading, except subheadings 9503.41 through 9503.49 or except heading 61.11 or 62.09. (JPN)	Basket 2. Manufacture of the body and features pertaining to the body is sufficient for substantial transformation (HK)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
9502.91	- Parts and accessories : -- Garments and accessories therefor, footwear and headgear	(a) Change to this subheading from any other heading, except subheadings 9503.41 through 9503.49 or except heading 61.11 or 62.09. (JPN) (b) CTSH (CAN) (PHI) (c) Change to this subheading from any other heading (CH)(HK)(MEX)(US)	Examination of subheading 9502.91 to be deferred. The Technical Committee has decided to examine the rule for the subheading 9502.91 in the context of the rules for textile goods in Section XI.
9502.99	-- Other	(a) Change to this subheading from any other heading, except subheadings 9503.41 through 9503.49 or except heading 61.11 or 62.09. (JPN) (b) CTSH (CAN) (PHI) (c) Change to this subheading from any other heading (CH)(HK)(MEX)(US)	Basket 2.
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	(a) Change to this heading from any other heading, except from heading 61.11, 62.09 or 95.02. (JPN) (b) Change to the subheadings of this heading from any other subheading with Chapter Note.(CAN) (c) Change to this heading from any other heading (CH) (US)	Basket 2 Change between dolls representing human beings and toys representing animals or non-human creatures, or change to garments or accessories of dolls or toys from those for babies cannot be considered as substantial transformation because it results from a simple operation. (JPN)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(d) Change to the subheadings of this heading from any other subheading. (PHI)(MEX) (e) <i>Proposals as specified for subheadings</i>	<i>Proposals repeated at subheading level to facilitate comparison.</i>
9503.10	- Electric trains, including tracks, signals and other accessories therefor	(a) Change to this subheading from any other subheading (HK)(PHI)(MEX) (b) CTSH with Chapter Note (CAN) (c) Change to this heading from any other heading, except from heading 61.11, 62.09 or 95.02. (JPN) (d) CTH (CH)(US)	Basket 2.
9503.20	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10	(a) Change to this subheading from any other subheading (HK) (PHI) (MEX) (b) CTSH with Chapter Note (CAN) (c) Change to this heading from any other heading, except from heading 61.11, 62.09 or 95.02. (JPN) (d) CTH (CH)(US)	Basket 2
9503.30	- Other construction sets and constructional toys	(a) Change to this subheading from any other subheading (HK)(PHI)(MEX) (b) CTSH with Chapter Note (CAN) (c) Change to this heading from any other heading, except from heading 61.11, 62.09 or 95.02. (JPN)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(d) CTH (CH)	
	- Toys representing animals or non-human creatures :		
9503.41	-- Stuffed	(a) Change to this subheading from any other subheading (HK) (PHI)	Basket 2
		(b) CTSH with Chapter Note (CAN)	
		(c) CTH or change to this subheading from parts and accessories of the same subheading (MEX)	
		(d) Change to this heading from any other heading, except from heading 61.11, 62.09 or 95.02. (JPN)	
		(e) CTH (CH)(US)	
9503.49	-- Other	(a) Change to this subheading from any other subheading (HK) (CAN)	Basket 2
		(b) CTSH with Chapter Note (CAN)	
		(c) CTH or change to this subheading from parts and accessories of the same subheading (MEX)	
		(d) Change to this heading from any other heading, except from heading 61.11, 62.09 or 95.02. (JPN)	
		(e) CTH (CH)(US)	
9503.50	- Toy musical instruments and apparatus	(a) Change to this subheading from any other subheading (HK) (PHI) (MEX)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) CTSH with Chapter Note (CAN) (c) Change to this heading from any other heading, except from heading 61.11, 62.09 or 95.02. (JPN) (d) CTH (CH)(US)	
9503.60	- Puzzles	(a) Change to this subheading from any other subheading (HK) (PHI) (MEX) (b) CTSH with Chapter Note (CAN) (c) CTH with exceptions. (JPN) (d) CTH (CH) (US)	Basket 2
9503.70	- Other toys, put up in sets or outfits	(a) Change to this subheading from any other [subheading (CAN) (US) (HK)] [heading (MEX) (CH)], [except when the change is the result of mere packaging to put up in sets or outfits]. (b) Change to this heading from any other heading, except from heading 61.11, 62.09 or 95.02. (JPN)	Basket 2¹
9503.80	- Other toys and models, incorporating a motor	(a) Change to this subheading from any other subheading (HK) (PHI) (b) CTSH with Chapter Note (CAN) (c) CTH with exceptions. (JPN) (d) CTH (CH)(MEX)	Basket 2

¹(SG) and (NOR) reserved their positions on this subheading.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
9503.90	- Other	<div data-bbox="384 1435 456 1928">(a) Change to this subheading from any other subheading (HK) (PHI)</div> <div data-bbox="456 1435 512 1928">(b) CTSH with Chapter Note (CAN)</div> <div data-bbox="512 1435 619 1928">(c) Change to this heading from any other heading, except from heading 61.11, 62.09 or 95.02. (JPN)</div> <div data-bbox="619 1435 667 1928">(d) CTH (CH)(US)(MEX)</div>	Basket 2
95.04	Articles for funfair, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley equipment.	<div data-bbox="384 943 815 1435">(a) A change to the subheadings of this heading from any other subheading. (PHI)(HK)(MEX)</div> <div data-bbox="815 943 938 1435">(b) Change to the subheadings of this heading from any other subheading with Chapter Note (CAN)</div> <div data-bbox="938 943 1010 1435">(c) Change to this heading from any other heading. (CH) (JPN) (US)</div>	Basket 2 Assembly from parts and accessories is considered sufficient for substantial transformation. (HK)
9504.10	- Video games of a kind used with a television receiver	<i>Proposals as specified for heading.</i>	<i>Decision as specified for heading.</i>
9504.20	- Articles and accessories for billiards		
9504.30	- Other games, coin- or disc-operated, other than bowling alley equipment		
9504.40	- Playing cards		
9504.90	- Other		
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	(a) Change to the subheadings of this heading from any other subheading. (MEX)(PHI)	Basket 2

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
		(b) Change to the subheadings of this heading from any other subheading with Chapter Note (CAN)	
		(c) Change to this heading from any other heading. (CH) (HK) (JPN) (US)	
9505.10 9505.90	- Articles for Christmas festivities - Other	<i>Proposals as specified for heading.</i>	<i>Decision as specified for heading.</i>
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	(a) Change to the subheadings of this heading from any other subheading with Chapter Note. (CAN)	Basket 2.
		(b) Change to the subheadings of this heading from any other subheading. (HK) (PHI) (MEX)	
		(c) Change to this subheading of this heading from any other heading. (CH) (US) (JPN)	
		(d) <i>Proposals as specified for subheadings</i>	<i>Proposals repeated at subheading level to facilitate comparison.</i>
9506.11	- Snow-skis and other snow-ski equipment : -- Skis	(a) Change to the subheadings of this heading from any other subheading with Chapter Note. (CAN)	Basket 2.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
9506.12	-- Ski-fastenings (ski-bindings)	(b) Change to the subheadings of this heading from any other subheading. (HK) (PHI) (MEX)	
9506.19	-- Other	(c) Change to this subheading of this heading from any other heading. (CH) (US) (JPN)	
9506.21	- Water-skis, surf-boards, sailboards and other water-sport equipment :		
9506.29	-- Sailboards		
9506.31	-- Other		
	- Golf clubs and other golf equipment :		
	-- Clubs, complete	<p>(a) Change to subheading 9506.31 from any other subheading, except from subheading 9506.39; or</p> <p>An alternative rule to permit a change to subheading 9606.31 from subheading 9506.39, provided that one or more supplementary requirement(s), as the case may be, is/are met. (CAN)</p> <p>(b) CTSH (HK) (PHI) (MEX)</p> <p>(c) CTSH, except from parts of subheading 9506.39. (US)</p> <p>(d) CTH. (CH) (JPN)</p>	Basket 2.
9506.32	-- Balls	(a) Change to the subheadings of this heading from any other subheading with Chapter Note. (CAN)	Basket 2.
9506.39	-- Other	(b) Change to the subheadings of this heading from any other subheading. (HK) (PHI) (MEX)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
9506.40	<ul style="list-style-type: none">- Articles and equipment for table-tennis- Tennis, badminton or similar rackets, whether or not strung :		
9506.51	-- Lawn-tennis rackets, whether or not strung	(c) Change to this subheading of this heading from any other heading. (CH) (US) (JPN)	
9506.59	-- Other		
	- Balls, other than golf balls and table-tennis balls :		
9506.61	-- Lawn-tennis balls		
9506.62	-- Inflatable		
9506.69	-- Other		
9506.70	- Ice skates and roller skates, including skating boots with skates attached		
	- Other :		
9506.91	-- Articles and equipment for general physical exercise, gymnastics or athletics		
9506.99	-- Other		

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.	Change to this heading from any other heading.	Basket 1
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	Change to this heading from any other heading.	Basket 1

CHAPTER 96

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 96	Miscellaneous manufactured articles	Change to the headings of this Chapter from any other heading, except the following:	Basket 1¹
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	(a) Change to this heading from any other heading; or Supplementary criteria are necessary. (b) Change to this heading from any other heading. (CAN) (CH) (MEX) (US)	Basket 2 Supplementary criteria might be necessary to decide whether the processing of materials to articles is deemed to be a substantial transformation or not. (JPN)
9601.10 9601.90	- Worked ivory and articles of ivory - Other	<i>Proposals as specified for heading</i>	<i>Decision as specified for heading.</i>

¹(EC) reserved its position on all headings of this Chapter.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 35.03) and articles of unhardened gelatin.	(a) Change to this heading from any other heading; or Supplementary criteria are necessary. (JPN) (b) Change to this heading from any other heading. (CAN)(CH)(MEX)(US)	Basket 2 Supplementary criteria might be necessary to decide whether the processing of materials to articles is deemed to be a substantial transformation or not. (JPN)
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	Change to this heading from any other heading.	Basket 1
96.04	Hand sieves and hand riddles.	Change to this heading from any other heading.	Basket 1
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	Change to this heading from any other heading, except when it results from only making a set.	Basket 1¹

¹(SG) reserved its position on this heading.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	Change to this heading from any other heading.	Basket 1
96.07	Slide fasteners and parts thereof.	<i>Proposals as specified for subheadings</i>	<i>Decisions as specified in subheadings below.</i>
9607.11 9607.19	- Slide fasteners : -- Fitted with chain scoops of base metal -- Other	(a) A change to subheadings 9607.11 through 9607.19 from any other heading; or An alternative rule to permit a change to subheadings 9607.11 through 9607.19 from 9607.20, provided that one or more supplementary requirement(s), as the case may be, is/are met. (CAN) (b) Change to this heading from any other heading. (JPN) (CH) (US) (c) CTSH (MEX)	Basket 2
9607.20	- Parts	(a) Change to this subheading from any other heading. (CAN)(CH)(JPN)(US) (b) CTSH (MEX)	Basket 2
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; pen-propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.	<i>Proposals as specified for subheadings</i>	<i>Decisions as specified in subheadings below.</i>

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
9608.10	- Ball point pens	<div>(a) Change to this subheading from any other subheading. (CAN)</div> <div>(b) CTSH, except from subheading 9608.60. (MEX)</div> <div>(c) CTH. (CH)(JPN)(US)</div>	Basket 2
9608.20	- Felt tipped and other porous-tipped pens and markers	<div>(a) Change to this subheading from any other subheading. (CAN)</div> <div>(b) CTSH, except from subheading 9608.60. (MEX)</div> <div>(c) CTH. (CH) (JPN) (US)</div>	Basket 2
9608.31	<div>- Fountain pens, stylograph pens and other pens :</div> <div>-- Indian ink drawing pens</div>	<div>(a) Change to this subheading from any other subheading. (CAN)</div> <div>(b) CTSH, except from subheading 9608.60 (MEX)</div> <div>(c) CTH. (CH) (JPN) (US)</div>	Basket 2
9608.39	-- Other	<div>(a) change to this subheading from any other subheading. (CAN)</div> <div>(b) CTSH, except from subheading 9608.60 (MEX)</div> <div>(c) Supplementary criteria are necessary. (CH)</div> <div>(d) CTH. (JPN) (US)</div>	Basket 2 The assembly of a fountain pen from more than fifteen parts, the setting and adjustment of the nib, as well as testing represent a substantial transformation. (CH)

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
9608.40	- Propelling or sliding pencils	(a) Change to this subheading from any other subheading. (CAN) (b) CTSH, except from subheading 9608.60 (MEX) (c) CTH. (CH) (JPN) (US)	Basket 2
9608.50	- Sets of articles from two or more of the foregoing subheadings	Change to this subheading from any other heading.	Basket 1¹
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	(a) Change to this subheading from any other subheading. (CAN) (MEX) (b) Change to this heading (CH) (JPN)	Basket 2
9608.91	- Other : -- Pen nibs and nib points	(a) Change to this subheading from any other subheading. (CAN)(MEX) (b) CTH. (CH) (JPN) (US)	Basket 2
9608.99	-- Other	(a) Change to this subheading from any other subheading. (CAN)(MEX) (b) CTH. (CH) (JPN) (US)	Basket 2
96.09	Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	<i>Proposals as specified for subheadings</i>	<i>Decisions as specified in subheadings below. (SEC.)</i>
9609.10	- Pencils and crayons, with leads encased in a rigid sheath	(a) Change to this subheading from any other subheading. (CAN) (MEX) (b) CTH. (CH) (JPN) (US)	Basket 2

¹(SG) and (CAN) reserved their positions on this heading.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
9609.20	- Pencil leads, black or coloured	(a) Change to this subheading from any other Chapter. (CAN)	Basket 2
9609.90	- Other	(b) CTH. (CH) (JPN) (US) (MEX)	Basket 2
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.	(a) Change to this subheading from any other Chapter. (CAN)	Basket 1
96.11	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	(b) CTH. (CH) (JPN) (US) (MEX)	Basket 1
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	Change to this heading from any other heading.	Basket 1
9612.10	- Ribbons	Proposals as specified for subheadings	<i>Decisions as specified below for subheadings.</i>
9612.20	- Ink-pads	(a) Supplementary criteria are necessary. (CH)	Basket 2
		(b) Change to this heading from any other heading. (CAN) (JPN) (MEX)	Recycled merchandise. (CH)
		Change to this heading from any other heading.	Examination to be deferred. The Technical Committee has decided to examine the rule for this heading in the context of the rules for textile goods in Section XI.
			Basket 1

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	<i>Proposals as specified for subheadings</i>	<i>Decisions as specified below for subheadings. (SEC.)</i>
9613.10 9613.20	- Pocket lighters, gas fuelled, non-refillable - Pocket lighters, gas fuelled, refillable	(a) A change to subheadings 9613.10 through 9613.20 from any subheading outside that group. (CAN)(MEX) (b) CTH. (JPN)(CH)(US)	Basket 2
9613.30	- Table lighters	(a) Change to this subheading from any other subheading. (CAN)(MEX) (b) CTH. (JPN)(CH)(US)	Basket 2
9613.80	- Other lighters	(a) Change to this subheading from any other subheading. (CAN)(MEX) (b) CTH. (JPN)(CH)(US)	Basket 2
9613.90	- Parts	Change to this subheading from any other heading.	Basket 1
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	<i>Proposals as specified for subheadings</i>	<i>Choice specified below for subheadings.</i>
9614.20	- Pipes and pipe bowls	(a) CTH. (JPN)(CH)(US) (CAN) (b) CTSH. (MEX)	Basket 2
ex1-9614.20	<u>Roughly shaped blocks of wood or root, for the manufacture of pipes (CAN)</u>	A change to subheading 9614.20 from any other heading. (CAN)	

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
ex2-9614.20	Pipes and pipe bowls (CAN)	<p>A change to subheading ex²-9614.20 from any other subheading, except from subheading 9614.90; or</p> <p>An alternative rule to permit a change to subheading ex²-9614.20 from subheading 9614.90, provided that one or more supplementary requirement(s), as the case may be, is/are met. (CAN)</p>	
9614.90	- Other	Change to this subheading from any other heading.	Basket 1*
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.	<i>Proposals as specified for subheadings</i>	<i>Choice specified below for subheadings.</i>
9615.11	<p>- Combs, hair-slides and the like :</p> <p>-- Of hard rubber or plastics</p>	<p>(a) A change to subheadings 9615.11 through 9615.19 from any other heading; or</p> <p>An alternative rule to permit a change to subheadings 9615.11 through 9615.19 from subheading 9615.90, provided that one or more supplementary requirement(s), as the case may be, is/are met. (CAN)</p> <p>(b) CTSH. (MEX)</p> <p>(c) CTH. (CH) (JPN) (US)</p>	Basket 2

*(SG) reserved its position on this subheading.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
9615.19	-- Other	<p>(a) A change to subheadings 9615.11 through 9615.19 from any other heading; or</p> <p>An alternative rule to permit a change to subheadings 9615.11 through 9615.19 from subheading 9615.90, provided that one or more supplementary requirement(s), as the case may be, is/are met. (CAN)</p> <p>(b) CTSH (MEX)</p> <p>(c) CTH. (CH) (JPN) (US)</p>	Basket 2
9615.90	- Other	Change to this subheading from any other heading.	
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	Change to this heading from any other heading.	
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.	Change to this heading from any other heading, [assembly of parts (KOR)(CAN)]	Basket 1. Basket 2 for bracketed issue
96.18	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	Change to this heading from any other heading.	Basket 1

*(SG) reserved its position on this subheading.

SECTION XXI OF THE HARMONIZED SYSTEM
(Chapter 97)

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Section Notes:

CHAPTER 97

Chapter Notes :

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
Chapter 97	Works of art, collectors' pieces and antiques	Change to the headings of this Chapter from any other heading except the following :	Basket 1*
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading n° 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	<i>Proposals as specified for subheadings</i>	<i>Decisions as specified for subheadings</i>
9701.10	- Paintings, drawings and pastels	Change to this subheading from any other subheading	Basket 1**
9701.90	- Other	Change to this subheading from any other subheading	Basket 1**
97.02	Original engravings, prints and lithographs.	Change to this heading from any other heading.	Basket 1
97.03	Original sculptures and statuary, in any material.	Change to this heading from any other heading.	Basket 1

*EC reserved its position on all headings of this Chapter.

**Canada and Philippines reserved their positions on this heading.

A	B	C	D
HS Code number	Description of goods	Substantial transformation is considered to take place in the country in which	Remarks or justification of the previous columns
97.04	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	Change to this heading from any other heading.	Basket 1 ^{***}
97.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	Change to this heading from any other heading.	Basket 1
97.06	Antiques of an age exceeding one hundred years.	Change to this heading from any other heading.	Basket 1 ^{****}

^{***}New Zealand and Philippines reserved their positions on this heading.

^{****}New Zealand, Philippines and Turkey reserved their positions on this heading.

APPENDIX 3 - Minimal Operations or Processes

Definitions of Minimal Operations or Processes⁵	
<u>Definitions</u>	<u>Notes⁶</u>
<p>1. Minimal operations or processes that do not by themselves or in combination with each other confer origin to a good are defined as follows:</p> <p>(a) operations or processes to ensure the preservation of goods in good condition for the purposes of transport and/or storage;</p> <p>(b) operations or processes to facilitate shipment or transportation;</p> <p>(c) operations or processes that concern the packaging or presentation of goods for sale.</p> <p>2. The minimal operations or processes defined above shall not be taken into account in determining whether a good has been wholly obtained in one country.*</p>	<p>In respect of definition 1, the essential criterion that must be met is that an operation or process is for the purposes prescribed in the definition; in these cases the purpose determines that it is a minimal operation or process.</p> <p>Examples of minimal operations or processes include, among others:</p> <ul style="list-style-type: none"> [- ventilation - spreading out - drying - chilling - removal of damaged parts - application of grease, anti-rust paint or protective coating - removal of dust - cleaning - washing - sifting or screening - sorting - classifying or grading - testing or calibration - breaking bulk - packing, unpacking or repacking - grouping of packages - affixing of marks, labels or distinguishing signs on goods or their packages - dilution with water or any other aqueous solution - ionizing - salting - husking - shelling (unshelling) - stoning - crushing] <p>A minimal operation or process or a combination of them shall not preclude conferring origin to a good if a substantial transformation occurred as a result of other operations or processes.</p>

*Definition 2 will be further examined in Phase II and/or Phase III of the Harmonization Work Programme.

⁵See paragraphs 14-15, G/RO/2, page 4.

⁶See paragraph 36, G/RO/5, page 9.