

ANNEX ORIG-1: INTRODUCTORY NOTES TO PRODUCT-SPECIFIC RULES OF ORIGIN

Note 1

General Principles

1. This Annex sets out the general rules for the applicable requirements of Annex ORIG-2 [Product-specific rules of origin] as provided for in point (c) of Article ORIG 3(1) [General requirements] of this Agreement.
2. For the purposes of this Annex and Annex ORIG-2 [Product-specific rules of origin], the requirements for a product to be originating in accordance with point (c) of Article ORIG.3(1) [General Requirements] of this Agreement are a change in tariff classification, a production process, a maximum value or weight of non-originating materials, or any other requirement specified in this Annex and Annex ORIG-2 [Product-specific rules of origin].
3. Reference to weight in a product-specific rule of origin means the net weight, which is the weight of a material or a product, not including the weight of any packaging.
4. This Annex and Annex ORIG-2 [Product-specific rules of origin] are based on the Harmonised System, as amended on 1 January 2017.

Note 2

The Structure of the List of Product-specific Rules of Origin

1. Notes on sections or chapters, where applicable, are read in conjunction with the product-specific rules of origin for the relevant section, chapter, heading or subheading.
2. Each product-specific rule of origin set out in Column 2 of Annex ORIG-2 [Product-specific rules of origin] applies to the corresponding product indicated in Column 1 of Annex ORIG-2 [Product-specific rules of origin].
3. If a product is subject to alternative product-specific rules of origin, the product shall be originating in a Party if it satisfies one of the alternatives.
4. If a product is subject to a product-specific rule of origin that includes multiple requirements, the product shall be originating in a Party only if it satisfies all of the requirements.
5. For the purposes of this Annex and Annex ORIG-2 [Product-specific rules of origin], the following definitions apply:
 - (a) 'section' means a section of the Harmonised System;
 - (b) 'Chapter' means the first two-digits in the tariff classification number under the Harmonised System;
 - (c) 'heading' means the first four-digits in the tariff classification number under the Harmonised System; and
 - (d) 'subheading' means the first six-digits in the tariff classification number under the Harmonised System.

2. For the purposes of the product-specific rules of origin, the following abbreviations apply:

‘CC’ means production from non-originating materials of any Chapter, except that of the product; this means that any non-originating material used in the production of the product must be classified in a Chapter (2-digit level of the Harmonised System) other than that of the product (i.e. a change in Chapter);

‘CTH’ means production from non-originating materials of any heading, except that of the product; this means that any non-originating material used in the production of the product must be classified in a heading (4-digit level of the Harmonised System) other than that of the product (i.e. a change in heading);

‘CTSH’ means production from non-originating materials of any subheading, except that of the product; this means that any non-originating material used in the production of the product must be classified in a subheading (6-digit level of the Harmonised System) other than that of the product (i.e. a change in sub-heading).

Note 3

Application of the Product-specific Rules of Origin

1. Article ORIG.3(2) [General requirements] of this Agreement, concerning products having acquired originating status which are used in the production of other products, applies whether or not this status has been acquired inside the same factory in a Party where these products are used.

2. If a product-specific rule of origin specifically excludes certain non-originating material or provides that the value or weight of a specified non-originating material shall not exceed a specific threshold, these conditions do not apply to non-originating materials classified elsewhere in the Harmonised System.

3. Example 1: when the rule for bulldozers (HS sub-heading 8429.11) requires: “CTH except from non-originating materials of heading 84.31 parts suitable solely for machinery of heading 84.25 to 84.30”, the use of non-originating materials classified elsewhere than 84.29 and 84.31- such as screws (HS heading 73.18), insulated wires and electric conductors (HS heading 85.44) and various electronics (HS Chapter 85) - is not limited.

Example 2: When the rule for heading 35.05 (dextrins and other modified starches; glues based on starches etc) requires ‘CTH except from non-originating heading 11.08’ then the use of non-originating materials classified elsewhere than 11.08 (starches, inulin), such as materials of Chapter 10 (cereals), is not limited.

4. If a product-specific rule of origin provides that a product shall be produced from a particular material, this does not prevent the use of other materials which are unable to satisfy that rule because of their inherent nature.

Note 4

Calculation of a maximum value of non-originating materials

For the purposes of the product-specific rules of origin, the following definitions apply:

- (a) "customs value" means the value as determined in accordance with the Agreement on Implementation of Article VII of GATT 1994;
- (b) "EXW" or "ex-works price" means:
- (i) the price of the product paid or payable to the producer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs incurred in the production of the product, minus any internal taxes which are, or may be, repaid when the product obtained is exported; or
 - (ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of the product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party:
 - (A) including selling, general and administrative expenses, as well as profit, that can reasonably be allocated to the product; and
 - (B) excluding the cost of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported.
 - (iii) For the purposes of point (i), where the last production has been contracted to a producer, the term 'producer' in point (i) refers to the person who has employed the subcontractor.
- (c) "MaxNOM" means the maximum value of non-originating materials expressed as a percentage and shall be calculated according to the following formula:

$$\text{MaxNOM (\%)} = \frac{\text{VNM}}{\text{EXW}} \times 100$$

- (d) "VNM" means the value of the non-originating materials used in the production of the product, which is its customs value at the time of importation, including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located; where the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the Union or in the United Kingdom is used; the value of the non-originating materials used in the production of the product may be calculated on the basis of the weighted average value formula or other inventory valuation method under accounting principles which are generally accepted in the Party.

Note 5

Definitions of processes referred to in Sections V to VII in Annex ORIG-2 [Product-specific rules of origin]

For the purposes of product-specific rules of origin, the following definitions apply:

- (a) 'biotechnological processing' means:
- (i) biological or biotechnological culturing (including cell culture), hybridisation or genetic modification of micro-organisms (bacteria, viruses (including phages) etc.) or human, animal or plant cells; and
 - (ii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids), or fermentation;
- (b) 'change in particle size' means the deliberate and controlled modification in particle size of a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;
- (c) 'chemical reaction' means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following, which are not considered to be chemical reactions for the purpose of this definition:
- (i) dissolving in water or other solvents;
 - (ii) the elimination of solvents including solvent water; or
 - (iii) the addition or elimination of water of crystallisation;
- (d) 'distillation' means:
- (i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; and
 - (ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;
- (e) 'isomer separation' means the isolation or separation of isomers from a mixture of isomers;
- (f) 'mixing and blending' means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials;
- (g) 'production of standard materials' (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the producer; and

- (h) 'purification' means a process which results in the elimination of at least 80 % of the content of existing impurities or the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
- (i) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
 - (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
 - (iii) elements and components for use in micro-electronics;
 - (iv) specialised optical uses;
 - (v) biotechnical use, for example, in cell culturing, in genetic technology or as a catalyst;
 - (vi) carriers used in a separation process; or
 - (vii) nuclear grade uses.

Note 6

Definitions of terms used in Section XI of Annex ORIG-2 [Product-specific rules of origin]

For the purposes of the product-specific rules of origin, the following definitions apply:

- (a) 'man-made staple fibres' means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;
- (b) 'natural fibres' means fibres other than synthetic or artificial fibres, the use of which is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun; 'natural fibres' includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05;
- (c) 'printing' means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques; and
- (d) 'printing (as standalone operation)' means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling, shearing, singeing, process of air-tumbler, process of stenter, milling, steam and shrinking, and wet decatizing), provided that the value of all the non-originating materials used does not exceed 50 % of the EXW of the product.

Note 7

Tolerances applicable to products containing two or more basic textile materials

1. For the purposes of this Note, basic textile materials are the following:

- (a) silk;
- (b) wool;
- (c) coarse animal hair;
- (d) fine animal hair;
- (e) horsehair;
- (f) cotton;
- (g) paper-making materials and paper;
- (h) flax;
- (i) true hemp;
- (j) jute and other textile bast fibres;
- (k) sisal and other textile fibres of the genus Agave;
- (l) coconut, abaca, ramie and other vegetable textile fibres;
- (m) synthetic man-made filaments;
- (n) artificial man-made filaments;
- (o) current-conducting filaments; uth
- (p) synthetic man-made staple fibres of polypropylene;
- (q) synthetic man-made staple fibres of polyester;
- (r) synthetic man-made staple fibres of polyamide;
- (s) synthetic man-made staple fibres of polyacrylonitrile;
- (t) synthetic man-made staple fibres of polyimide;
- (u) synthetic man-made staple fibres of polytetrafluoroethylene;
- (v) synthetic man-made staple fibres of poly (phenylene sulphide);
- (w) synthetic man-made staple fibres of poly (vinyl chloride);
- (x) other synthetic man-made staple fibres;
- (y) artificial man-made staple fibres of viscose;
- (z) other artificial man-made staple fibres;

- (aa) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- (bb) yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped;
- (cc) products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
- (dd) other products of heading 56.05;
- (ee) glass fibres; and
- (ff) metal fibres.

2. Where reference to this Note is made in Annex ORIG-2 [Product-specific rules of origin], the requirements set out in its Column 2 shall not apply, as a tolerance, to non-originating basic textile materials which are used in the production of a product, provided that:

- (a) the product contains two or more basic textile materials; and
- (b) the weight of the non-originating basic textile materials, taken together, does not exceed 10 % of the total weight of all the basic textile materials used.

Example: For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07, synthetic yarn of staple fibres of heading 55.09 and materials other than basic textile materials, non-originating woollen yarn which does not satisfy the requirement set out in Annex ORIG-2 [Product-specific rules of origin], or non-originating synthetic yarn which does not satisfy the requirement set out in Annex ORIG-2 [Product-specific rules of origin], or a combination of both, may be used, provided that their total weight does not exceed 10 % of the weight of all the basic textile materials.

3. Notwithstanding Note 7.2 (b), for products containing 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', the maximum tolerance is 20 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

4. Notwithstanding Note 7.2 (b), for products containing 'strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film, the maximum tolerance is 30 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

Note 8

Other tolerances applicable to certain textile products

1. Where reference to this Note is made in Annex ORIG-2 [Product-specific rules of Origin], non-originating textile materials (with the exception of linings and interlinings) which do not satisfy the requirements set out in its Column 2 for a made-up textile product may be used, provided that they

are classified in a heading other than that of the product and that their value does not exceed 8 % of the EXW of the product.

2 Non-originating materials which are not classified in Chapters 50 to 63 may be used without restriction in the production of textile products classified in Chapters 50 to 63, whether or not they contain textiles.

Example: If a requirement set out in Annex ORIG-2 [Product-specific rules of origin] provides that yarn shall be used, for a certain textile item (such as trousers), this does not prevent the use of non-originating metal items (such as buttons), because metal items are not classified in Chapters 50 to 63. For the same reasons, it does not prevent the use of non-originating slide fasteners, even though slide-fasteners normally contain textiles.

3 Where a requirement set out in Annex ORIG-2 [Product-specific rules of origin] consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified in Chapters 50 to 63 shall be taken into account in the calculation of the value of the non-originating materials.

Note 9

Agricultural Products

Agricultural products classified under Section II of the Harmonised System and heading 24.01, which are grown or harvested in the territory of a Party, shall be treated as originating in the territory of that Party, even if grown from seeds, bulbs, rootstock, cuttings, slips, grafts, shoots, buds, or other live parts of plants imported from a third country.

ANNEX ORIG-2: PRODUCT SPECIFIC RULES OF ORIGIN

| Column 1 | Column 2 |
|---|---|
| Harmonised System classification (2017) including specific description | Product-specific rule of origin |
| SECTION I | LIVE ANIMALS; ANIMAL PRODUCTS |
| Chapter 1 | Live animals |
| 01.01-01.06 | All animals of Chapter 1 are wholly obtained. |
| Chapter 2 | Meat and edible meat offal |
| 02.01-02.10 | Production in which all the materials of Chapters 1 and 2 used are wholly obtained. |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates |
| 03.01-03.08 | Production in which all the materials of Chapter 3 used are wholly obtained. |
| Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included |
| 04.01-04.10 | Production in which: <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20 % of the weight of the product. |
| Chapter 5 | Products of animal origin, not elsewhere specified or included |
| 05.01-05.11 | Production from non-originating materials of any heading. |
| SECTION II | VEGETABLE PRODUCTS |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage |
| 06.01-06.04 | Production in which all the materials of Chapter 6 used are wholly obtained. |
| Chapter 7 | Edible vegetables and certain roots and tubers |
| 07.01-07.14 | Production in which all the materials of Chapter 7 used are wholly obtained. |
| Chapter 8 | Edible fruit and nuts; peel of citrus fruit or melons |

| | |
|--------------------|--|
| 08.01-08.14 | Production in which: - all the materials of Chapter 8 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20 % of the weight of the product. |
| Chapter 9 | Coffee, tea, maté and spices |
| 09.01-09.10 | Production from non-originating materials of any heading. |
| Chapter 10 | Cereals |
| 10.01-10.08 | Production in which all the materials of Chapter 10 used are wholly obtained. |
| Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten |
| 11.01-11.09 | Production in which all materials of Chapters 10 and 11, headings 07.01, 07.14, 23.02 to 23.03 or subheading 0710.10 used are wholly obtained. |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder |
| 12.01-12.14 | CTH |
| Chapter 13 | Lac; gums, resins and other vegetable saps and extracts |
| 13.01-13.02 | Production from non-originating materials of any heading in which the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20 % of the weight of the product. |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included |
| 14.01-14.04 | Production from non-originating materials of any heading. |
| SECTION III | ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES |
| Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes |
| 15.01-15.04 | CTH |
| 15.05-15.06 | Production from non-originating materials of any heading. |
| 15.07-15.08 | CTSH |
| 15.09-15.10 | Production in which all the vegetable materials used are wholly obtained. |
| 15.11-15.15 | CTSH |

| | |
|---------------------------|--|
| 15.16-15.17 | CTH |
| 15.18-15.19 | CTSH |
| 15.20 | Production from non-originating materials of any heading. |
| 15.21-15.22 | CTSH |
| SECTION IV | PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates |
| 1601.00-1604.18 | Production in which all the materials of Chapters 1, 2, 3 and 16 used are wholly obtained ⁸⁸ . |
| 1604.19 | CC |
| 1604.20 | |
| - Preparations of surimi: | CC |
| - Others: | Production in which all the materials of Chapters 3 and 16 used are wholly obtained ⁸⁹ . |
| 1604.31-1605.69 | Production in which all the materials of Chapters 3 and 16 used are wholly obtained. |
| Chapter 17 | Sugars and sugar confectionery |
| 17.01 | CTH |
| 17.02 | CTH, provided that the total weight of non-originating materials of headings 11.01 to 11.08, 17.01 and 17.03 used does not exceed 20 % of the weight of the product. |
| 17.03 | CTH |
| 17.04 | |

88 Prepared or preserved tunas, skipjack and bonito (*Sarda* spp.), whole or in pieces (excl. minced) classified in subheading 1604.14 may qualify as originating under alternative product-specific rules of origin within annual quotas as specified in Annex ORIG-2A [Origin quotas and alternatives to the product-specific rules of origin in Annex ORIG-2].

89 Prepared or preserved tunas, skipjack or other fish of genus *Euthynnus* (excl. whole or in pieces) classified in subheading 1604.20 may qualify as originating under alternative product-specific rules of origin within annual quotas as specified in Annex ORIG-2A [Origin quotas and alternatives to the product-specific rules of origin in Annex ORIG-2].

| | |
|--------------------|---|
| - White chocolate: | <p>CTH, provided that:</p> <p>(a) all the materials of Chapter 4 used are wholly obtained; and</p> <p>(b) (i) the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product; or</p> <p>(ii) the value of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the ex-works price of the product.</p> |
| - Others: | <p>CTH, provided that:</p> <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product. |
| Chapter 18 | Cocoa and cocoa preparations |
| 18.01-18.05 | CTH |
| 1806.10 | <p>CTH, provided that:</p> <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product. |
| 1806.20-1806.90 | <p>CTH, provided that:</p> <p>(a) all the materials of Chapter 4 used are wholly obtained; and</p> <p>(b) (i) the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product; or</p> <p>(ii) the value of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the ex-works price of the product.</p> |
| Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products |
| 19.01-19.05 | <p>CTH, provided that:</p> <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained; - the total weight of non-originating materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the product; - the total weight of non-originating materials of headings 10.06 and 11.08 used does not exceed 20 % of the weight of the product; and |

| | |
|-------------------------------|---|
| | - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product. |
| Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants |
| 20.01 | CTH |
| 20.02-20.03 | Production in which all the materials of Chapter 7 used are wholly obtained. |
| 20.04-20.09 | CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product. |
| Chapter 21 | Miscellaneous edible preparations |
| 21.01-21.02 | CTH, provided that: <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product. |
| 2103.10 2103.20 2103.90 | CTH; however, non-originating mustard flour or meal or prepared mustard may be used. |
| 2103.30 | Production from non-originating materials of any heading. |
| 21.04-21.06 | CTH, provided that: <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product. |
| Chapter 22 | Beverages, spirits and vinegar |
| 22.01-22.06 | CTH except from non-originating materials of headings 22.07 and 22.08, provided that: <ul style="list-style-type: none"> - all the materials of subheadings 0806.10, 2009.61, 2009.69 used are wholly obtained; - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product. |

| | |
|-------------------|--|
| 22.07 | CTH except from non-originating materials of heading 22.08, provided that all the materials of Chapter 10, subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained. |
| 22.08-22.09 | CTH except from non-originating materials of headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained. |
| Chapter 23 | Residues and waste from the food industries; prepared animal fodder |
| 23.01 | CTH |
| 2302.10-2303.10 | CTH, provided that the total weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product. |
| 2303.20-2308.00 | CTH |
| 23.09 | CTH, provided that: <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained; - the total weight of non-originating materials of headings 10.01 to 10.04, 10.07 to 10.08, Chapter 11, and headings 23.02 and 23.03 used does not exceed 20 % of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product. |
| Chapter 24 | Tobacco and manufactured tobacco substitutes |
| 24.01 | Production in which all materials of heading 24.01 are wholly obtained. |
| 2402.10 | Production from non-originating materials of any heading, provided that the total weight of non-originating materials of heading 24.01 used does not exceed 30 % of the weight of materials of Chapter 24 used. |
| 2402.20 | Production from non-originating materials of any heading, except that of the product and of smoking tobacco of subheading 2403.19, and in which at least 10 % by weight of all materials of heading 24.01 used is wholly obtained. |
| 2402.90 | Production from non-originating materials of any heading, provided that the total weight of non-originating materials of heading 24.01 used does not exceed 30 % of the weight of materials of Chapter 24 used. |
| 24.03 | CTH, in which at least 10 % by weight of all materials of heading 24.01 used are wholly obtained. |
| SECTION V | MINERAL PRODUCTS Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex ORIG-1 |

| | |
|-------------------|---|
| Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement |
| 25.01-25.30 | CTH; or MaxNOM 70 % (EXW). |
| Chapter 26 | Ores, slag and ash |
| 26.01-26.21 | CTH |
| Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes |
| 27.01-27.09 | Production from non-originating materials of any heading. |
| 27.10 | CTH except from non-originating biodiesel of subheading 3824.99 or 3826.00; or Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment. |
| 27.11-27.15 | Production from non-originating materials of any heading. |
| SECTION VI | PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex ORIG-1 |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes |
| 28.01-28.53 | CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW). |
| Chapter 29 | Organic chemicals |
| 2901.10-2905.42 | CTSH; |

| | |
|-------------------|--|
| | <p>A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| 2905.43-2905.44 | CTH except from non-originating materials of heading 17.02 and subheading 3824.60. |
| 2905.45 | <p>CTSH, however, non-originating materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| 2905.49-2942 | <p>CTSH;</p> <p>A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| Chapter 30 | Pharmaceutical products |
| 30.01-30.06 | <p>CTSH;</p> <p>A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| Chapter 31 | Fertilisers |
| 31.01-31.04 | <p>CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product;</p> <p>or</p> <p>MaxNOM 40 % (EXW).</p> |

| | |
|---|---|
| 31.05 | |
| -Sodium nitrate -Calcium cyanamide -Potassium sulphate -Magnesium potassium sulphate | CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 40 % (EXW). |
| -Others | CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product, and in which the value of all non-originating materials used does not exceed 50% of the EXW of the product; or MaxNOM 40 % (EXW). |
| Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks |
| 32.01-32.15 | CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW). |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations |
| 33.01 | CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW). |
| 3302.10 | CTH, however, non-originating materials of subheading 3302.10 may be used, provided that their total value does not exceed 20 % of the EXW of the product. |
| 3302.90 | CTSH; |

| | |
|-------------------|--|
| | <p>A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| 33.03 | Production from non-originating materials of any heading. |
| 33.04 -33.07 | <p>CTSH;</p> <p>A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster |
| 34.01-34.07 | <p>CTSH;</p> <p>A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes |
| 35.01-35.04 | CTH except from non-originating materials of Chapter 4. |
| 35.05 | CTH except from non-originating materials of heading 11.08. |
| 35.06-35.07 | <p>CTSH;</p> <p>A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |

| | |
|-------------------|---|
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations |
| 36.01-36.06 | CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW). |
| Chapter 37 | Photographic or cinematographic goods |
| 37.01-37.07 | CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW). |
| Chapter 38 | Miscellaneous chemical products |
| 38.01-38.08 | CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW). |
| 3809.10 | CTH except from non-originating materials of headings 11.08 and 35.05. |
| 3809.91-3822.00 | CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW). |
| 38.23 | Production from non-originating material of any heading. |
| 3824.10-3824.50 | CTSH; |

| | |
|--------------------|--|
| | <p>A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| 3824.60 | CTH except from non-originating materials of subheadings 2905.43 and 2905.44. |
| 3824.71-3825.90 | <p>CTSH;</p> <p>A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| 38.26 | Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment. |
| SECTION VII | <p>PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF</p> <p>Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex ORIG-1</p> |
| Chapter 39 | Plastics and articles thereof |
| 39.01-39.15 | <p>CTSH;</p> <p>A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| 39.16-39.19 | <p>CTH;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| 39.20 | <p>CTSH;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |

| | |
|---------------------|---|
| 39.21-39.22 | CTH; or MaxNOM 50 % (EXW). |
| 3923.10-3923.50 | CTSH; or MaxNOM 50 % (EXW). |
| 3923.90-3925.90 | CTH; or MaxNOM 50 % (EXW). |
| 39.26 | CTSH; or MaxNOM 50 % (EXW). |
| Chapter 40 | Rubber and articles thereof |
| 40.01 - 40.11 | CTH; or MaxNOM 50 % (EXW). |
| 4012.11-4012.19 | CTSH; or Retreading of used tyres. |
| 4012.20-4017.00 | CTH; or MaxNOM 50 % (EXW). |
| SECTION VIII | RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLE OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) |
| Chapter 41 | Raw hides and skins (other than furskins) and leather |
| 41.01-4104.19 | CTH |

| | |
|-------------------|--|
| 4104.41-4104.49 | CTSH except from non-originating materials of subheadings 4104.41 to 4104.49. |
| 4105.10 | CTH |
| 4105.30 | CTSH |
| 4106.21 | CTH |
| 4106.22 | CTSH |
| 4106.31 | CTH |
| 4106.32-4106.40 | CTSH |
| 4106.91 | CTH |
| 4106.92 | CTSH |
| 41.07-41.13 | CTH except from non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92 may be used provided that they undergo a retanning operation. |
| 4114.10 | CTH |
| 4114.20 | CTH except from non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and 4107. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and heading 41.07 may be used provided that they undergo a retanning operation. |
| 41.15 | CTH |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) |
| 42.01-42.06 | CTH; or MaxNOM 50 % (EXW). |
| Chapter 43 | Furskins and artificial fur; manufactures thereof |
| 4301.10-4302.20 | CTH; or MaxNOM 50 % (EXW). |
| 4302.30 | CTSH |

| | |
|-------------------|---|
| 43.03-43.04 | CTH; or MaxNOM 50 % (EXW). |
| SECTION IX | WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OTHER PLATING MATERIALS; BASKETWARE AND WICKERWORK |
| Chapter 44 | Wood and articles of wood; wood charcoal |
| 44.01-44.21 | CTH; or MaxNOM 50 % (EXW). |
| Chapter 45 | Cork and articles of cork |
| 45.01-45.04 | CTH; or MaxNOM 50 % (EXW). |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork |
| 46.01-46.02 | CTH; or MaxNOM 50 % (EXW). |
| SECTION X | PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPAER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard |
| 47.01-47.07 | CTH; or MaxNOM 50 % (EXW). |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard |
| 48.01-48.23 | CTH; |

| | |
|---------------------|---|
| | or MaxNOM 50 % (EXW). |
| Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans |
| 49.01-49.11 | CTH; or MaxNOM 50 % (EXW). |
| SECTION XI | TEXTILES AND TEXTILE ARTICLES Section note: For definitions of terms used for tolerances applicable to certain products made of textile materials, see Notes 6,7 and 8 of Annex ORIG-1 |
| Chapter 50 | Silk |
| 50.01-50.02 | CTH |
| 50.03 | |
| - Carded or combed: | Carding or combing of silk waste. |
| - Others: | CTH |
| 50.04-50.05 | Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation. |
| 50.06 | |

| | |
|--|--|
| - Silk yarn and yarn spun from silk waste: | Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation. |
| - Silk-worm gut: | CTH |
| 50.07 | Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation). |
| Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric |
| 51.01-51.05 | CTH |
| 51.06-51.10 | Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation. |
| 51.11-51.13 | Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; |

| | |
|-------------------|---|
| | Weaving combined with printing; or Printing (as standalone operation). |
| Chapter 52 | Cotton |
| 52.01-52.03 | CTH |
| 52.04-52.07 | Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation. |
| 52.08-52.12 | Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation). |
| Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn |
| 53.01-53.05 | CTH |
| 53.06-53.08 | Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation. |
| 53.09-53.11 | Spinning of natural or man-made staple fibres combined with weaving; |

| | |
|-------------------|--|
| | <p>Extrusion of man-made filament yarn combined with weaving;</p> <p>Weaving combined with dyeing or with coating or with laminating;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation).</p> |
| Chapter 54 | Man-made filaments; strip and the like of man-made textile materials |
| 54.01-54.06 | <p>Spinning of natural fibres;</p> <p>Extrusion of man-made fibres combined with spinning;</p> <p>or</p> <p>Twisting combined with any mechanical operation.</p> |
| 54.07-54.08 | <p>Spinning of natural or man-made staple fibres combined with weaving;</p> <p>Extrusion of man-made filament yarn combined with weaving;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with dyeing or with coating or with laminating;</p> <p>Twisting or any mechanical operation combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation).</p> |
| Chapter 55 | Man-made staple fibres |
| 55.01-55.07 | Extrusion of man-made fibres. |
| 55.08-55.11 | <p>Spinning of natural fibres;</p> <p>Extrusion of man-made fibres combined with spinning;</p> <p>or</p> <p>Twisting combined with any mechanical operation.</p> |

| | |
|--------------------|--|
| 55.12-55.16 | <p>Spinning of natural or man-made staple fibres combined with weaving;</p> <p>Extrusion of man-made filament yarn combined with weaving;</p> <p>Twisting or any mechanical operation combined with weaving;</p> <p>Weaving combined with dyeing or with coating or with laminating;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation).</p> |
| Chapter 56 | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof |
| 56.01 | <p>Spinning of natural fibres;</p> <p>Extrusion of man-made fibres combined with spinning;</p> <p>Flocking combined with dyeing or with printing;</p> <p>or</p> <p>Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.</p> |
| 56.02 | |
| - Needleloom Felt: | <p>Extrusion of man-made fibres combined with fabric formation; however:</p> <ul style="list-style-type: none"> - non-originating polypropylene filament of heading 54.02; - non-originating polypropylene fibres of heading 55.03 or 55.06; or - non-originating polypropylene filament tow of heading 55.01; <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the EXW of the product;</p> <p>or</p> <p>Non-woven fabric formation alone in the case of felt made from natural fibres.</p> |

| | |
|-----------------|--|
| - Others: | Extrusion of man-made fibres combined with fabric formation; or Non-woven fabric formation alone in the case of other felt made from natural fibres. |
| 5603.11-5603.14 | Production from - directionally or randomly oriented filaments; or - substances or polymers of natural or man-made origin; followed in both cases by bonding into a nonwoven. |
| 5603.91-5603.94 | Production from - directionally or randomly oriented staple fibres; or - chopped yarns, of natural or man-made origin; followed in both cases by bonding into a nonwoven. |
| 5604.10 | Production from rubber thread or cord, not textile covered. |
| 5604.90 | Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation. |
| 56.05 | Spinning of natural or man-made staple fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation. |
| 56.06 | Extrusion of man-made fibres combined with spinning; Twisting combined with gimping; Spinning of natural or man-made staple fibres; or |

| | |
|-------------------|---|
| | Flocking combined with dyeing. |
| 56.07-56.09 | Spinning of natural fibres; or Extrusion of man-made fibres combined with spinning. |
| Chapter 57 | Carpets and other textile floor coverings Chapter note: For products of this Chapter non-originating jute fabric may be used as a backing. |
| 57.01-57.05 | Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Production from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn; Tufting combined with dyeing or with printing; Tufting or weaving of man-made filament yarn combined with coating or with laminating; Flocking combined with dyeing or with printing; or Extrusion of man-made fibres combined with nonwoven techniques including needle punching. |
| Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery |
| 58.01-58.04 | Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; |

| | |
|-------------|--|
| | <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation).</p> |
| 58.05 | CTH |
| 58.06-58.09 | <p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation).</p> |
| 58.10 | Embroidering in which the value of non-originating materials of any heading, except that of the product, used does not exceed 50 % of the EXW of the product. |
| 58.11 | <p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> |

| | |
|---|---|
| | Printing (as standalone operation). |
| Chapter 59 | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use |
| 59.01 | Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; or Flocking combined with dyeing or with printing. |
| 59.02 | |
| - Containing not more than 90 % by weight of textile materials: | Weaving. |
| - Others: | Extrusion of man-made fibres combined with weaving. |
| 59.03 | Weaving, knitting or crocheting combined with impregnating or with coating or with covering or with laminating or with metalising; Weaving combined with printing; or Printing (as standalone operation). |
| 59.04 | Calendaring combined with dyeing, coating, laminating or metalizing. Non-originating jute fabric may be used as a backing; or Weaving combined with dyeing or with coating or with laminating or with metalising. Non-originating jute fabric may be used as a backing. |
| 59.05 | |
| - Impregnated, coated, covered or laminated with rubber, plastics or other materials: | Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalising. |

| | |
|--|--|
| - Others: | <p>Spinning of natural or man-made staple fibres combined with weaving;</p> <p>Extrusion of man-made filament yarn combined with weaving;</p> <p>Weaving, knitting or nonwoven fabric formation combined with dyeing or with coating or with laminating;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation).</p> |
| 59.06 | |
| - Knitted or crocheted fabrics: | <p>Spinning of natural or man-made staple fibres combined with knitting or with crocheting;</p> <p>Extrusion of man-made filament yarn combined with knitting or with crocheting;</p> <p>Knitting or crocheting combined with rubberising; or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.</p> |
| - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials: | Extrusion of man-made fibres combined with weaving. |
| - Others: | <p>Weaving, knitting or nonwoven process combined with dyeing or with coating or with rubberising;</p> <p>Yarn dyeing combined with weaving, knitting or nonwoven process;</p> <p>or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.</p> |

| | |
|--|--|
| 59.07 | <p>Weaving, knitting or nonwoven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering;</p> <p>Flocking combined with dyeing or with printing;</p> <p>or</p> <p>Printing (as standalone operation).</p> |
| 59.08 | |
| - Incandescent gas mantles, impregnated: | Production from tubular knitted or crocheted gas-mantle fabric. |
| - Others: | CTH |
| 59.09-59.11 | <p>Spinning of natural or of man-made staple fibres combined with weaving;</p> <p>Extrusion of man-made fibres combined with weaving;</p> <p>Weaving combined with dyeing or with coating or with laminating;</p> <p>or</p> <p>Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.</p> |
| Chapter 60 | Knitted or crocheted fabrics |
| 60.01-60.06 | <p>Spinning of natural or man-made staple fibres combined with knitting or with crocheting;</p> <p>Extrusion of man-made filament yarn combined with knitting or with crocheting;</p> <p>Knitting or crocheting combined with dyeing or with flocking or with coating or with laminating or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with knitting or with crocheting; or</p> |

| | |
|---|---|
| | Twisting or texturing combined with knitting or with crocheting provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 50 % of the EXW of the product. |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted |
| 61.01-61.17 | |
| - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form: | Knitting or crocheting combined with making-up including cutting of fabric. |
| - Others: | <p>Spinning of natural or man-made staple fibres combined with knitting or with crocheting;</p> <p>Extrusion of man-made filament yarn combined with knitting or with crocheting; or</p> <p>Knitting and making-up in one operation.</p> |
| Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted |
| 62.01 | <p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation).</p> |
| 62.02 | |
| - Embroidered: | <p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.</p> |

| | |
|----------------|--|
| - Others: | Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.03 | Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.04 | |
| - Embroidered: | Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product. |
| - Others: | Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.05 | Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.06 | |
| - Embroidered: | Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product. |
| - Others: | Weaving combined with making-up including cutting of fabric; |

| | |
|---|--|
| | <p>or</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation).</p> |
| 62.07-62.08 | <p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation).</p> |
| 62.09 | |
| - Embroidered: | <p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.</p> |
| - Others: | <p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation).</p> |
| 62.10 | |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester: | <p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product.</p> |
| - Others: | <p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation).</p> |

| | |
|--|--|
| 62.11 | |
| - Women's, or girls' garments, embroidered: | Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product. |
| - Others: | Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.12 | |
| - Knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form: | Knitting combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation). |
| - Others: | Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation). |
| 62.13-62.14 | |
| - Embroidered: | Weaving combined with making-up including cutting of fabric; |

| | |
|---|--|
| | <p>Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product;</p> <p>or</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation).</p> |
| - Others: | <p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation).</p> |
| 62.15 | <p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation).</p> |
| 62.16 | |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester: | <p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product.</p> |
| - Others: | <p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation).</p> |
| 62.17 | |
| - Embroidered: | <p>Weaving combined with making-up including cutting of fabric;</p> <p>Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product;</p> |

| | |
|---|---|
| | <p>or</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation).</p> |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester: | <p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product.</p> |
| - Interlinings for collars and cuffs, cut out: | <p>CTH, provided that the value of all the non-originating materials used does not exceed 40 % of the EXW of the product.</p> |
| - Others: | <p>Weaving combined with making-up including cutting of fabric.</p> |
| Chapter 63 | Other made up textile articles; sets; worn clothing and worn textile articles; rags |
| 63.01-63.04 | |
| - Of felt, of nonwovens: | <p>Nonwoven fabric formation combined with making-up including cutting of fabric.</p> |
| - Others: | |
| -- Embroidered: | <p>Weaving or knitting or crocheting combined with making-up including cutting of fabric;</p> <p>or</p> <p>Production from unembroidered fabric (other than knitted or crocheted), provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.</p> |
| -- Others: | <p>Weaving, knitting or crocheting combined with making-up including cutting of fabric.</p> |

| | |
|--------------------|---|
| 63.05 | Extrusion of man-made fibres or spinning of natural or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric. |
| 63.06 | |
| - Of nonwovens: | Nonwoven fabric formation combined with making-up including cutting of fabric. |
| - Others: | Weaving combined with making-up including cutting of fabric. |
| 63.07 | MaxNOM 40 % (EXW). |
| 63.08 | Each item in the set must satisfy the rule which would apply to it if it were not included in the set; however, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW of the set. |
| 63.09-63.10 | CTH |
| SECTION XII | FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLE OF HUMAN HAIR |
| Chapter 64 | Footwear, gaiters and the like; parts of such articles |
| 64.01-64.05 | Production from non-originating materials of any heading, except from non-originating assemblies of uppers affixed to inner soles or to other sole components of heading 64.06. |
| 64.06 | CTH |
| Chapter 65 | Headgear and parts thereof |
| 65.01-65.07 | CTH |
| Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof |

| | |
|---------------------|--|
| 66.01-66.03 | CTH; or MaxNOM 50 % (EXW). |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair |
| 67.01-67.04 | CTH |
| SECTION XIII | ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE |
| Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials |
| 68.01-68.15 | CTH; or MaxNOM 70 % (EXW). |
| Chapter 69 | Ceramic products |
| 69.01-69.14 | CTH |
| Chapter 70 | Glass and glassware |
| 70.01-70.09 | CTH; or MaxNOM 50 % (EXW). |
| 70.10 | CTH |
| 70.11 | CTH; or MaxNOM 50 % (EXW). |
| 70.13 | CTH except from non-originating materials of heading 70.10. |
| 70.14-70.20 | CTH; or MaxNOM 50 % (EXW). |

| | |
|--|---|
| SECTION XIV | NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN |
| Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin |
| 71.01-71.05 | Production from non-originating materials of any heading. |
| 71.06 | |
| - Unwrought: | CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification. |
| - Semi-manufactured or in powder form: | Production from non-originating unwrought precious metals. |
| 71.07 | Production from non-originating materials of any heading. |
| 71.08 | |
| - Unwrought: | CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification. |
| - Semi-manufactured or in powder form: | Production from non-originating unwrought precious metals. |
| 71.09 | Production from non-originating materials of any heading. |
| 71.10 | |
| - Unwrought: | CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; |

| | |
|--|---|
| | or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification. |
| - Semi-manufactured or in powder form: | Production from non-originating unwrought precious metals. |
| 71.11 | Production from non-originating materials of any heading. |
| 71.12-71.18 | CTH |
| SECTION XV | BASE METALS AND ARTICLES OF BASE METAL |
| Chapter 72 | Iron and Steel |
| 72.01-72.06 | CTH |
| 72.07 | CTH except from non-originating materials of heading 72.06. |
| 72.08-72.17 | CTH except from non-originating materials of headings 72.08 to 72.17. |
| 72.18 | CTH |
| 72.19-72.23 | CTH except from non-originating materials of headings 72.19 to 72.23. |
| 72.24 | CTH |
| 72.25-72.29 | CTH except from non-originating materials of headings 72.25 to 72.29. |
| Chapter 73 | Articles of iron or steel |
| 7301.10 | CC except from non-originating materials of headings 72.08 to 72.17. |
| 7301.20 | CTH |
| 73.02 | CC except from non-originating materials of headings 72.08 to 72.17. |

| | |
|---|---|
| 73.03 | CTH |
| 73.04-73.06 | CC except from non-originating materials of headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29. |
| 73.07 | |
| - Tube or pipe fittings of stainless steel: | CTH except from non-originating forged blanks; however, non-originating forged blanks may be used provided that their value does not exceed 50 % of the EXW of the product. |
| - Others: | CTH |
| 73.08 | CTH except from non-originating materials of subheading 7301.20. |
| 7309.00-7315.19 | CTH |
| 7315.20 | CTH; or MaxNOM 50 % (EXW). |
| 7315.81-7326.90 | CTH |
| Chapter 74 | Copper and articles thereof |
| 74.01-74.02 | CTH |
| 74.03 | Production from non-originating materials of any heading. |
| 74.04-74.07 | CTH |
| 74.08 | CTH and MaxNOM 50 % (EXW). |
| 74.09-74.19 | CTH |
| Chapter 75 | Nickel and articles thereof |
| 75.01 | CTH |
| 75.02 | Production from non-originating materials of any heading. |
| 75.03-75.08 | CTH |
| Chapter 76 | Aluminium and articles thereof |
| 76.01 | CTH and MaxNOM 50 % (EXW). or |

| | |
|-------------------|---|
| | Thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium. |
| 76.02 | CTH |
| 76.03-76.16 | CTH and MaxNOM 50 % (EXW). ⁹⁰ |
| Chapter 78 | Lead and articles thereof |
| 7801.10 | Production from non-originating materials of any heading. |
| 7801.91-7806.00 | CTH |
| Chapter 79 | Zinc and articles thereof |
| 79.01-79.07 | CTH |
| Chapter 80 | Tin and articles thereof |
| 80.01-80.07 | CTH |
| Chapter 81 | Other base metals; cermets; articles thereof |
| 81.01-81.13 | Production from non-originating materials of any heading. |
| Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal |
| 8201.10-8205.70 | CTH; or MaxNOM 50 % (EXW). |
| 8205.90 | CTH, however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW of the set. |
| 82.06 | CTH except from non-originating materials of headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW of the set. |
| 82.07-82.15 | CTH; Or MaxNOM 50 % (EXW). |

⁹⁰ Certain aluminium products may qualify as originating under alternative product-specific rules of origin with annual quotas as specified in Annex ORIG-2A [Origin quotas and alternatives to the product-specific rules of origin in Annex ORIG-2].

| | |
|--------------------|---|
| Chapter 83 | Miscellaneous articles of base metal |
| 83.01-83.11 | CTH; or MaxNOM 50 % (EXW). |
| SECTION XVI | MACHINERY AND MECHANICAL APPLIANCE; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES |
| Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof |
| 84.01-84.06 | CTH; or MaxNOM 50 % (EXW). |
| 84.07-84.08 | MaxNOM 50 % (EXW). |
| 84.09-84.12 | CTH; or MaxNOM 50 % (EXW). |
| 8413.11-8415.10 | CTSH; or MaxNOM 50 % (EXW). |
| 8415.20 | CTH; or MaxNOM 50 % (EXW). |
| 8415.81-8415.90 | CTSH; or MaxNOM 50 % (EXW). |
| 84.16-84.20 | CTH; or MaxNOM 50 % (EXW). |

| | |
|-------------|---|
| 84.21 | CTSH; or MaxNOM 50 % (EXW). |
| 84.22-84.24 | CTH; or MaxNOM 50 % (EXW). |
| 84.25-84.30 | CTH except from non-originating materials of heading 84.31; or MaxNOM 50 % (EXW). |
| 84.31-84.43 | CTH; or MaxNOM 50 % (EXW). |
| 84.44-84.47 | CTH except from non-originating materials of heading 84.48; or MaxNOM 50 % (EXW). |
| 84.48-84.55 | CTH; or MaxNOM 50 % (EXW). |
| 84.56-84.65 | CTH except from non-originating materials of heading 84.66; or MaxNOM 50 % (EXW). |
| 84.66-84.68 | CTH; or MaxNOM 50 % (EXW). |
| 84.70-84.72 | CTH except from non-originating materials of heading 84.73; or |

| | |
|-----------------|---|
| | MaxNOM 50 % (EXW). |
| 84.73-84.78 | CTH; or MaxNOM 50 % (EXW). |
| 8479.10-8479.40 | CTSH; or MaxNOM 50 % (EXW). |
| 8479.50 | CTH; or MaxNOM 50 % (EXW). |
| 8479.60-8479.82 | CTSH; or MaxNOM 50 % (EXW). |
| 8479.89 | CTH; or MaxNOM 50 % (EXW). |
| 8479.90 | CTSH; or MaxNOM 50 % (EXW). |
| 84.80 | CTH; or MaxNOM 50 % (EXW). |
| 84.81 | CTSH; or MaxNOM 50 % (EXW). |
| 84.82-84.87 | CTH; |

| | |
|---|--|
| | or MaxNOM 50 % (EXW). |
| Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles |
| 85.01-85.02 | CTH except from non-originating materials of heading 85.03; or MaxNOM 50 % (EXW). |
| 85.03-85.06 | CTH; or MaxNOM 50 % (EXW). |
| 85.07 | |
| - Accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves, often referred to as “battery packs”, of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04 | CTH except from non-originating active cathode materials; or MaxNOM 30 % (EXW) ⁹¹ . |
| - Battery cells, battery modules and parts thereof, intended to be incorporated into | CTH except from non-originating active cathode materials; or |

⁹¹ For the period from the entry into force of this Agreement until 31 December 2026 alternative product-specific rules of origin apply, as specified in Annex ORIG-2B [Transitional Product-Specific Rules for Electric Accumulators and Electrified Vehicles].

| | |
|--|---|
| an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04 | MaxNOM 35 % (EXW) ⁹² |
| - others | CTH; or MaxNOM 50 % (EXW). |
| 85.08-85.18 | CTH; or MaxNOM 50 % (EXW). |
| 85.19-85.21 | CTH except from non-originating materials of heading 85.22; or MaxNOM 50 % (EXW). |
| 85.22-85.23 | CTH; or MaxNOM 50 % (EXW). |
| 85.25-85.27 | CTH except from non-originating materials of heading 85.29; or MaxNOM 50 % (EXW). |
| 85.28-85.34 | CTH; or MaxNOM 50 % (EXW). |

⁹² For the period from the entry into force of this Agreement until 31 December 2026 alternative product-specific rules of origin apply, as specified in Annex ORIG-2B [Transitional Product-Specific Rules for Electric Accumulators and Electrified Vehicles].

| | |
|---------------------|---|
| 85.35-85.37 | CTH except from non-originating materials of heading 85.38; or MaxNOM 50 % (EXW). |
| 8538.10-8541.90 | CTH; or MaxNOM 50 % (EXW). |
| 8542.31-8542.39 | CTH; Non-originating materials undergo a diffusion; or MaxNOM 50 % (EXW). |
| 8542.90-8543.90 | CTH; or MaxNOM 50 % (EXW). |
| 85.44-85.48 | MaxNOM 50 % (EXW). |
| SECTION XVII | VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT |
| Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds |
| 86.01-86.09 | CTH except from non-originating materials of heading 86.07; or MaxNOM 50 % (EXW). |
| Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof |
| 87.01 | MaxNOM 45 % (EXW). |
| 87.02-87.04 | |

| | |
|---|--|
| <p>- vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ('plug-in hybrid');</p> <p>- vehicles with only electric motor for propulsion</p> | <p>MaxNOM 45 % (EXW) and battery packs of heading 85.07 of a kind used as the primary source of electrical power for propulsion of the vehicle must be originating⁹³.</p> |
| - others | MaxNOM 45 % (EXW) ⁹⁴ . |
| 87.05-87.07 | MaxNOM 45 % (EXW). |
| 87.08-87.11 | <p>CTH;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| 87.12 | MaxNOM 45 % (EXW). |
| 87.13-87.16 | <p>CTH;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |
| Chapter 88 | Aircraft, spacecraft, and parts thereof |
| 88.01-88.05 | <p>CTH;</p> <p>or</p> <p>MaxNOM 50 % (EXW).</p> |

⁹³ For the period from the entry into force of this Agreement until 31 December 2026 alternative product-specific rules of origin apply, as specified in Annex ORIG-2B [Transitional Product-Specific Rules for Electric Accumulators and Electrified Vehicles].

⁹⁴ For hybrid vehicles with both internal combustion engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power, alternative product-specific rules of origin apply for the period from the entry into force of this Agreement until 31 December 2026, as specified in Annex ORIG-2B [Transitional Product-Specific Rules for Electric Accumulators and Electrified Vehicles].

| | |
|----------------------|--|
| Chapter 89 | Ships, boats and floating structures |
| 89.01-89.08 | CC; or MaxNOM 40 % (EXW). |
| SECTION XVIII | OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF |
| Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof |
| 9001.10-9001.40 | CTH; or MaxNOM 50 % (EXW). |
| 9001.50 | CTH; Surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; Coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer; or MaxNOM 50 % (EXW). |
| 9001.90-9033.00 | CTH; or MaxNOM 50 % (EXW). |
| Chapter 91 | Clocks and watches and parts thereof |
| 91.01-91.14 | CTH; or MaxNOM 50 % (EXW). |
| Chapter 92 | Musical instruments; parts and accessories of such articles |
| 92.01-92.09 | MaxNOM 50 % (EXW). |
| SECTION XIX | ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF |

| | |
|-------------------|--|
| Chapter 93 | Arms and ammunition; parts and accessories thereof |
| 93.01-93.07 | MaxNOM 50 % (EXW). |
| SECTION XX | MISCELLANEOUS MANUFACTURED ARTICLES |
| Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings |
| 94.01-94.06 | CTH; or MaxNOM 50 % (EXW). |
| Chapter 95 | Toys, games and sports requisites; parts and accessories thereof |
| 95.03-95.08 | CTH; or MaxNOM 50 % (EXW). |
| Chapter 96 | Miscellaneous manufactured articles |
| 96.01-96.04 | CTH; or MaxNOM 50 % (EXW). |
| 96.05 | Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW of the set. |
| 96.06-9608.40 | CTH; or MaxNOM 50 % (EXW). |
| 9608.50 | Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW of the set. |
| 9608.60-96.20 | CTH; or MaxNOM 50 % (EXW). |

| | |
|--------------------|--|
| SECTION XXI | WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES |
| Chapter 97 | Works of Art, Collectors' Pieces and Antiques |
| 97.01-97.06 | CTH |

**ANNEX ORIG-2A: ORIGIN QUOTAS AND ALTERNATIVES TO THE PRODUCT-SPECIFIC RULES OF ORIGIN
IN ANNEX ORIG-2 [PRODUCT-SPECIFIC RULES OF ORIGIN]**

Common provisions

1. For the products listed in the tables below, the corresponding rules of origin are alternatives to those set out in Annex ORIG-2 [Product-specific rules of origin], within the limits of the applicable annual quota.
2. A statement on origin made out pursuant to this Annex shall contain the following statement: "Origin quotas - Product originating in accordance with Annex ORIG-2A".
3. In the Union, any quantities referred to in this Annex shall be managed by the European Commission, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable legislation of the Union.
4. In the United Kingdom, any quantities referred to in this Annex shall be managed by its customs authority, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable legislation in the United Kingdom.
5. The importing Party shall manage the origin quotas on a first-come first-served basis and shall calculate the quantity of products entered under these origin quotas on the basis of that Party's imports.

Section 1 - Annual quota allocation for canned tuna

| Harmonised system classification (2017) | Product description | Alternative product-specific rule | Annual quota for exports from the Union to the United Kingdom (net weight) | Annual quota for exports from the United Kingdom to the Union (net weight) |
|--|---|--|---|---|
| 1604.14 | Prepared or preserved tunas, skipjack and bonito (<i>Sarda spp.</i>), whole or in pieces (excl. minced) | CC | 3 000 tonnes | 3 000 tonnes |
| 1604.20 | Other prepared or preserved fish | | | |
| | Of tuna, skipjack or other fish of the genus <i>Euthynnus</i> (excl. whole or in pieces) | CC | 4 000 tonnes | 4 000 tonnes |
| | Of other fish | - | - | - |

Section 2 – Annual quota allocation for aluminium products⁹⁵

Table 1 – Quotas applicable from 1 January 2021 until 31 December 2023

| Harmonised system classification (2017) | Product description | Alternative product-specific rule | Annual quota for exports from the Union to the United Kingdom (net weight) | Annual quota for exports from the United Kingdom to the Union (net weight) |
|---|--|--|---|---|
| 76.03, 76.04, 76.06, 76.08-76.16 | Aluminium products and articles of aluminium (excluding aluminium wire and aluminium foil) | CTH | 95 000 tonnes | 95 000 tonnes |
| 76.05 | Aluminium wire | CTH except from non-originating materials of heading 76.04 | | |
| 76.07 | Aluminium foil | CTH except from non-originating materials of heading 76.06 | | |

Table 2 – Quotas applicable from 1 January 2024 until 31 December 2026

| Harmonised system classification (2017) | Product description | Alternative product-specific rule | Annual quota for exports from the Union to the United Kingdom (net weight) | Annual quota for exports from the United Kingdom to the Union (net weight) |
|---|--|--|---|---|
| 76.03, 76.04, 76.06, 76.08-76.16 | Aluminium products and articles of aluminium (excluding aluminium wire and aluminium foil) | CTH | 72 000 tonnes | 72 000 tonnes |
| 76.05 | Aluminium wire | CTH except from non-originating materials of heading 76.04 | | |
| 76.07 | Aluminium foil | CTH except from non-originating materials of heading 76.06 | | |

⁹⁵ The quantities listed in each table in Section 2 are the entire quota quantities available (for exports from the Union to the United Kingdom, and for exports from the United Kingdom to the Union, respectively) for all the products listed in that table.

Table 3 - Quotas applicable from 1 January 2027 onwards

| Harmonised system classification (2017) | Product description | Alternative product-specific rule | Annual quota for exports from the Union to the United Kingdom (net weight) | Annual quota for exports from the United Kingdom to the Union (net weight) |
|--|---|--|---|---|
| 76.04 | Aluminium bars, rods and profiles | CTH | 57 500 tonnes | 57 500 tonnes |
| 76.06 | Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm | CTH | | |
| 76.07 | Aluminium foil | CTH except from non-originating materials of heading 76.06 | | |

Review of quotas for aluminium products in Table 3 in Section 2

1. Not earlier than 5 years from the entry into force of this Agreement and not earlier than 5 years from the completion of any review referred to in this paragraph, the Trade Partnership Committee, at the request of either Party and assisted by the Trade Specialised Committee on Customs Cooperation and Rules of Origin, shall review the quotas for aluminium contained in Table 3 in Section 2.
2. The review referred to in paragraph 1 shall be made on the basis of available information about the market conditions in both Parties and information about their imports and exports of relevant products.
3. On the basis of the result of a review carried out pursuant to paragraph 1, the Partnership Council may adopt a decision to increase or maintain the quantity, to change the scope, or to apportion or change any apportionment between products, of the quotas for aluminium contained in Table 3 in Section 2.

ANNEX ORIG-2B: TRANSITIONAL PRODUCT-SPECIFIC RULES FOR ELECTRIC ACCUMULATORS AND ELECTRIFIED VEHICLES

Section 1 - Interim product specific rules applicable from the entry into force of this Agreement until 31 December 2023.

1. For the products listed in column 1 below, the product-specific rule listed in column 2 shall apply for the period from the entry into force of this Agreement until 31 December 2023.

| Column 1 Harmonised classification including description | Column 2 Product-specific rule of origin applicable from the entry into force of this Agreement until 31 December 2023 |
|--|---|
| 85.07 | |
| - Accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves, often referred to as “battery packs”, of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04 | CTSH; Assembly of battery packs from non-originating battery cells or battery modules; or MaxNOM 70 % (EXW) |
| - Battery cells, battery modules, and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04 | CTH; or MaxNOM 70 % (EXW) |
| 87.02-87.04 | |
| - vehicles with both internal combustion engine and electric motor as motors for propulsion other than those capable | MaxNOM 60 % (EXW) |

| | |
|--|--|
| <p>of being charged by plugging to external source of electric power ('hybrid');</p> <p>- vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ('plug-in hybrid');</p> <p>- vehicles with only electric motor for propulsion</p> | |
|--|--|

Section 2 - Interim product specific rules applicable from 1 January 2024 until 31 December 2026.

1. For the products listed in column 1 below, the product specific rule listed in column 2 shall apply for the period from 1 January 2024 until 31 December 2026.

| Column 1 | Column 2 |
|--|---|
| Harmonised classification including description | System (2017) specific |
| Product-specific rule of origin applicable from 1 January 2024 until 31 December 2026 | |
| 85.07 | |
| - Accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves, often referred to as "battery packs", of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04 | <p>CTH except from non-originating active cathode materials;</p> <p>or</p> <p>MaxNOM 40 % (EXW)</p> |

| | |
|--|---|
| <ul style="list-style-type: none"> - Battery cells, battery modules, and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04 | <p>CTH except from non-originating active cathode materials;</p> <p>or</p> <p>MaxNOM 50 % (EXW)</p> |
| <p>87.02-87.04</p> | |
| <ul style="list-style-type: none"> - vehicles with both internal combustion engine and electric motor as motors for propulsion other than those capable of being charged by plugging to external source of electric power ('hybrid'); - vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ('plug-in hybrid'); - vehicles with only electric motor for propulsion | <p>MaxNOM 55 % (EXW)</p> |

Section 3 – Review of Product-Specific rules for Heading 8507

1. Not earlier than 4 years from the entry into force of this Agreement, the Trade Partnership Committee shall, on request of either Party and assisted by the Trade Specialised Committee on Customs Cooperation and Rules of Origin, review the product-specific rules for heading 8507 applicable as from 1 January 2027, contained in Annex ORIG-2 [[Product-Specific Rules of Origin](#)].

2. The review referred to in paragraph 1, shall be made on the basis of available information about the markets within the Parties, such as the availability of sufficient and suitable originating materials, the balance between supply and demand and other relevant information.

3. On the basis of the results of the review carried out pursuant to paragraph 1, the Partnership Council may adopt a decision to amend the product-specific rules for heading 8507 applicable as from 1 January 2027, contained in Annex ORIG-2 [Product-Specific Rules of Origin].

ANNEX ORIG-3: SUPPLIER'S DECLARATION

1. A supplier's declaration shall have the content set out in this Annex.
2. Except in the cases referred to in point 3, a supplier's declaration shall be made out by the supplier for each consignment of products in the form provided for in Appendix 1 and annexed to the invoice, or to any other document describing the products concerned in sufficient detail to enable them to be identified.
3. Where a supplier regularly supplies a particular customer with products for which the production carried out in a Party is expected to remain constant for a period of time, that supplier may provide a single supplier's declaration to cover subsequent consignments of those products (the 'long-term supplier's declaration'). A long-term supplier's declaration is normally valid for a period of up to two years from the date of making out the declaration. The customs authorities of the Party where the declaration is made out may lay down the conditions under which longer periods may be used. The long-term supplier's declaration shall be made out by the supplier in the form provided for in Appendix 2 and shall describe the products concerned in sufficient detail to enable them to be identified. The supplier shall inform the customer immediately if the long-term supplier's declaration ceases to apply to the products supplied.
4. The supplier making out a declaration shall be prepared to submit at any time, at the request of the customs authorities of the Party where the declaration is made out, all appropriate documents proving that the information given on that declaration is correct.

Appendix 1

SUPPLIER'S DECLARATION

The supplier's declaration, the text of which is provided below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

SUPPLIER'S DECLARATION

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

1. The following materials which do not originate in [indicate the name of the relevant Party] have been used in [indicate the name of the relevant Party] to produce these products:

| Description of the products supplied ⁽¹⁾ | Description of non-originating materials used | HS heading of non-originating materials used ⁽²⁾ | Value of non-originating materials used ⁽²⁾⁽³⁾ |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| Total value | | | |

2. All the other materials used in [indicate the name of the relevant Party] to produce those products originate in [indicate the name of the relevant Party]

I undertake to make available any further supporting documents required.
 (Place and Date)
(Name and position of the undersigned, name and
 address of company)
 (Signature)(6)

Appendix 2

LONG-TERM SUPPLIER'S DECLARATION

The long-term supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

LONG-TERM SUPPLIER'S DECLARATION

I, the undersigned, the supplier of the products covered by the annexed document, which are regularly supplied to⁽⁴⁾, declare that:

1. The following materials which do not originate in [indicate the name of the relevant Party] have been used in [indicate the name of the relevant Party] to produce these products:

| Description of the products supplied ⁽¹⁾ | Description of non-originating materials used | HS heading of non-originating materials used ⁽²⁾ | Value of non-originating materials used ⁽²⁾⁽³⁾ |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| Total value | | | |

2. All the other materials used in [indicate the name of the relevant Party] to produce those products originate in a Party [indicate the name of the relevant Party];

This declaration is valid for all subsequent consignments of these products dispatched

from to
..... (5)

I undertake to inform (4)
immediately if this declaration ceases to be valid.

..... (Place and Date)
.....(Name and position of the undersigned, name and
address of company)
..... (Signature) (6)

Footnotes

(1) Where the invoice or other document to which the declaration is annexed relates to different kinds of products, or to products which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.

(2) The information requested does not have to be given unless it is necessary.

Examples:

One of the rules for garments of Chapter 62 provides “Weaving combined with making-up including cutting of fabric”. If a manufacturer of such garments in a Party uses fabric imported from the other Party which has been obtained there by weaving non-originating yarn, it is sufficient for the supplier in the latter Party to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the HS heading and the value of such yarn.

A producer of wire of iron of HS heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where that wire is to be used in the production of a machine for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

(3) ‘Value of non-originating materials used’ means the value of the non-originating materials used in the production of the product, which is its customs value at the time of importation, including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located; where the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the Union or in the United Kingdom is used.

(4) Name and address of the customer

(5) Insert dates

(6) This field may contain an electronic signature, a scanned image or other visual representation of the signer’s handwritten signature instead of original signatures, where appropriate.

ANNEX ORIG-4: TEXT OF THE STATEMENT ON ORIGIN

The statement on origin referred to in Article ORIG.19 [Statement on origin] of this Agreement shall be made out using the text set out below in one of the following language versions and in accordance with the laws and regulations of the exporting Party. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be made out in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Bulgarian version
Croatian version
Czech version
Danish version
Dutch version
English version
Estonian version
Finnish version
French version
German version
Greek version
Hungarian version
Italian version
Latvian version
Lithuanian version
Maltese version
Polish version
Portuguese version
Romanian version
Slovak version
Slovenian version
Spanish version
Swedish version

(Period: from _____ to _____ ⁽¹⁾)

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

..... ⁽⁴⁾

(Place and date)

.....

(Name of the exporter)

¹ If the statement on origin is completed for multiple shipments of identical originating products within the meaning of point (b) of Article ORIG.19(4) [Statement on Origin] of this Agreement, indicate the period for which the statement on origin is to apply. That period shall not exceed 12 months. All

importations of the product must occur within the period indicated. If a period is not applicable, the field may be left blank.

² Indicate the reference number by which the exporter is identified. For the Union exporter, this will be the number assigned in accordance with the laws and regulations of the Union. For the United Kingdom exporter, this will be the number assigned in accordance with the laws and regulations applicable within the United Kingdom. Where the exporter has not been assigned a number, this field may be left blank.

³ Indicate the origin of the product: the United Kingdom or the Union.

⁴ Place and date may be omitted if the information is contained on the document itself.

ANNEX ORIG-5: JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra that fall within Chapters 25 to 97 of the Harmonised System shall be accepted by the United Kingdom as originating in the Union within the meaning of this Agreement.
2. Paragraph 1 only applies if, by virtue of the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra, the Principality of Andorra applies to products originating in the United Kingdom the same preferential tariff treatment as the Union applies to such products.
3. Part Two, Heading One [Trade], Title I, Chapter two of this Agreement applies mutatis mutandis for the purpose of defining the originating status of products referred to in paragraph 1 of this Joint Declaration.

ANNEX ORIG-6: JOINT DECLARATION CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by the United Kingdom as originating in the Union within the meaning of this Agreement.
2. Paragraph 1 only applies if, by virtue of the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, done at Brussels on 16 December 1991, the Republic of San Marino applies to products originating in the United Kingdom the same preferential tariff treatment as the Union applies to such products.
3. Part Two, Heading One [Trade], Title I, Chapter two of this Agreement applies mutatis mutandis for the purposes of defining the originating status of products referred to in paragraph 1 of this Joint Declaration.