

Section B

Specific Rules of Origin Applicable between the Republic of Singapore and the Republic of Panama

PRODUCT DESCRIPTION	AGREED RULES
Chapter 1 Live Animals	
01.01 Live horses, asses, mules and hinnies. 0101.10 - Pure-bred breeding animals 0101.90 - Other	01.01 - 01.06 A change to heading 01.01 through 01.06 from any other chapter.
01.02 Live bovine animals. 0102.10 - Pure-bred breeding animals 0102.90 -- Other	
01.03 Live swine. 0103.10 Pure-bred breeding animals - Other: 0103.91 -- Weighing less than 50 kg 0103.92 -- Weighing 50 kg or more	
01.04 Live sheep and goats. 0104.10 - Sheep 0104.20 - Goats	
01.05 Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls. - Weighing not more than 185 g: 0105.11 -- Fowls of the species <i>Gallus domesticus</i> 0105.12 -- Turkeys 0105.19 -- Other - Other: 0105.92 -- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g 0105.93 -- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000 g 105.99 -- Other	
01.06 Other live animals. - Mammals 0106.11 -- Primates 0106.12 -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia) - Other 0106.19 - Reptiles 0106.20 - Birds 0106.31 -- Birds of prey 0106.32 -- Psittachiformes (including parrots, parakeets, macaws and cockatoos) 0106.39 -- Other 0106.90 - Other	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 2 Meat and Edible Meat Offal	
02.01 Meat of bovine animals, fresh or chilled. 0201.10 - Carcasses and half-carcasses 0201.20 - Other cuts with bone in 0201.30 - Boneless	02.01 - 02.10 A change to heading 02.01 through 02.10 from any other chapter, except from heading 01.02, 01.03, or 01.05
02.02 Meat of bovine animals, frozen. 0202.10 - Carcasses and half-carcasses 0202.20 - Other cuts with bone in 0202.30 - Boneless	
02.03 Meat of swine, fresh, chilled or frozen. - Fresh or chilled: 0203.11 -- Carcasses and half-carcasses 0203.12 -- Hams, shoulders and cuts thereof, with bone in 0203.19 -- Other - Frozen: 0203.21 -- Carcasses and half-carcasses 0203.22 -- Hams, shoulders and cuts thereof, with bone in 0203.29 -- Other	
02.04 Meat of sheep or goats, fresh, chilled or frozen. 0204.10 - Carcasses and half-carcasses of lamb, fresh or chilled - Other meat of sheep, fresh or chilled: 0204.21 -- Carcasses and half-carcasses 0204.22 -- Other cuts with bone in 0204.23 -- Boneless 0204.30 - Carcasses and half-carcasses of lamb, frozen - Other meat of sheep, frozen: 0204.41 -- Carcasses and half-carcasses 0204.42 -- Other cuts with bone in 0204.43 -- Boneless 0204.50 -- Meat of goats	
02.05 Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	
02.06 Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. 0206.10 - Of bovine animals, fresh or chilled - Of bovine animals, frozen: 0206.21 -- Tongues 0206.22 -- Livers 0206.29 -- Other 0206.30 - Of swine, fresh or chilled - Of swine, frozen: 0206.41 -- Livers 0206.49 -- Other 0206.80 - Other, fresh or chilled 0206.90 - Other, frozen	
02.07 Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen. - Of fowls of the species <i>Gallus domesticus</i> : 0207.11 -- Not cut in pieces, fresh or chilled 0207.12 -- Not cut in pieces, frozen	

PRODUCT DESCRIPTION	AGREED RULES
0207.13 -- Cuts and offal, fresh or chilled 0207.14 -- Cuts and offal, frozen - Of turkeys: 0207.24 -- Not cut in pieces, fresh or chilled 0207.25 -- Not cut in pieces, frozen 0207.26 -- Cuts and offal, fresh or chilled 0207.27 -- Cuts and offal, frozen - Of ducks, geese or guinea fowls : 0207.32 -- Not cut in pieces, fresh or chilled 0207.33 -- Not cut in pieces, frozen 0207.34 -- Fatty livers, fresh or chilled 0207.35 -- Other, fresh or chilled 207.36 -- Other, frozen	
02.08 Other meat and edible meat offal, fresh, chilled or frozen. 0208.10 - Of rabbits or hares 0208.20 - Frogs' legs 0208.30 - Of primates 0208.40 - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) 0208.50 - Of reptiles (including snakes and turtles) 208.90 - Other	
02.09 Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine or smoked.	
02.10 Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. - Meat of swine: 0210.11 -- Hams, shoulders and cuts thereof, with bone in 0210.12 -- Bellies (streaky) and cuts thereof 0210.19 -- Other 0210.20 - Meat of bovine animals 0210.91 -- Of primates 0210.92 - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) 0210.93 -- Of reptiles (including snakes and turtles) 0210.99 -- Other	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 3 Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates	
03.01 Live fish. 0301.10 - Ornamental fish - Other live fish: 0301.91 -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) 0301.92 -- Eels (<i>Anguilla spp.</i>) 0301.93 -- Carp 0301.99 -- Other	03.01 - 03.04 A change to heading 03.01 through 03.04 from any other chapter.
03.02 Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04. - Salmonidae, excluding livers and roes: 0302.11 -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) 0302.12 -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) 0302.19 -- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: 0302.21 -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) 0302.22 -- Plaice (<i>Pleuronectes platessa</i>) 0302.23 -- Sole (<i>Solea spp.</i>) 0302.29 -- Other - Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: 0302.31 -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) 0302.32 -- Yellowfin tunas (<i>Thunnus albacares</i>) 0302.33 -- Skipjack or stripe-bellied bonito 0302.34 -- Bigeye tunas (<i>Thunnus obesus</i>) 0302.35 -- Bluefin tunas (<i>Thunnus thynnus</i>) 0302.36 -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) 0302.39 -- Other 0302.40 - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	
0302.50 - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes - Other fish, excluding livers and roes: 0302.61 -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella</i> <i>spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>) 0302.62 - Haddock (<i>Melanogrammus aeglefinus</i>) 0302.63 -- Coalfish (<i>Pollachius virens</i>) 0302.64 -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber</i> <i>japonicus</i>) 0302.65 -- Dogfish and other shark 0302.66 -- Eels (<i>Anguilla spp.</i>) 0302.69 -- Other 0302.70 - Livers and roes	

PRODUCT DESCRIPTION	AGREED RULES
<p>03.03 Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04. - Pacific salmon (<i>Oncorhynchus nerka</i>, <i>Oncorhynchus gorbuscha</i>, <i>Oncorhynchus keta</i>, <i>Oncorhynchus tshawytscha</i>, <i>Oncorhynchus kisutch</i>, <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes - Other salmonidae, excluding livers and roes: 0303.11 - Sockeye salmon (red salmon) (<i>Oncorhynchus nekra</i>) 0303.19 - Other 0303.21 -- Trout (<i>Salmo trutta</i>, <i>Oncorhynchus mykiss</i>, <i>Oncorhynchus clarki</i>, <i>Oncorhynchus aguabonita</i>, <i>Oncorhynchus gilae</i>, <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) 0303.22 -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)</p>	
<p>0303.29 -- Other - Flat fish (<i>Pleuronectidae</i>, <i>Bothidae</i>, <i>Cynoglossidae</i>, <i>Soleidae</i>, <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: 0303.31 -- Halibut (<i>Reinhardtius hippoglossoides</i>, <i>Hippoglossus hippoglossus</i>, <i>Hippoglossus stenolepis</i>) 0303.32 -- Plaice (<i>Pleuronectes platessa</i>) 0303.33 - Sole (<i>Solea spp.</i>) 0303.39 -- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: 0303.41 -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) 0303.42 -- Yellowfin tunas (<i>Thunnus albacares</i>) 0303.43 - Skipjack or strip-bellied bonito 0303.44 - Bigeye tunas (<i>Thunnus obesus</i>) 0303.45 - Bluefin tunas (<i>Tunnus thynnus</i>) 0303.46 - Southern bluefin tunas (<i>Thunnus maccoyii</i>) 0303.49 -- Other 0303.50 - Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>), excluding livers and roes 0303.60 - Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadusacrocephalus</i>), excluding livers and roes - Other fish, excluding livers and roes: 0303.71 -- Sardines (<i>Sardina pilchardus</i>, <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>) 0303.72 -- Haddock (<i>Melanogrammus aeglefinus</i>) 0303.73 - Coalfish (<i>Pollachius virens</i>) 0303.74 -- Mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>) 0303.75 -- Dogfish and other sharks 0303.76 -- Eels (<i>Anguilla spp.</i>) 0303.77 -- Sea bass (<i>Dicentrarchus labrax</i>, <i>Dicentrarchus punctatus</i>) 0303.78 -- Hake (<i>Merluccius spp.</i>, <i>Urophycis spp.</i>) 0303.79 -- Other 0303.80 - Livers and roes</p>	
<p>03.04 Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. 0304.10 - Fresh or chilled 0304.20 - Frozen fillets 0304.90 - Other</p>	

PRODUCT DESCRIPTION	AGREED RULES
<p>03.05 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.</p> <p>0305.10 - Flours, meals and pellets of fish, fit for human consumption</p> <p>0305.20 - Livers and roes, dried, smoked, salted or in brine</p> <p>0305.30 - Fish fillets, dried, salted or in brine, but not smoked</p> <p>- Smoked fish, including fillets:</p> <p>0305.41 -- Pacific salmon (<i>Oncorhynchus nerka</i>, <i>Oncorhynchus gorbuscha</i>, <i>Oncorhynchus keta</i>, <i>Oncorhynchus tshawytscha</i>, <i>Oncorhynchus kisutch</i>, <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).</p> <p>0305.42 -- Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>)</p> <p>0305.49 -- Other</p> <p>- Dried fish, whether or not salted but not smoked:</p> <p>0305.51 -- Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>)</p> <p>0305.59 - Other</p> <p>- Fish, salted but not dried or smoked and fish in brine:</p> <p>0305.61 -- Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>)</p> <p>0305.62 -- Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>)</p> <p>0305.63 -- Anchovies (<i>Engraulis spp.</i>)</p> <p>0305.69 -- Other</p>	<p>03.05 A change to heading 03.05 from any other heading.</p>
<p>03.06 Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</p> <p>- Frozen:</p> <p>0306.11 -- Rock lobster and other sea crawfish (<i>Palinurus spp.</i>, <i>Panulirus spp.</i>, <i>Jasus spp.</i>)</p> <p>0306.12 -- Lobsters (<i>Homarus spp.</i>)</p> <p>0306.13 -- Shrimps and prawns</p> <p>0306.14 -- Crabs</p>	<p>03.06 - 03.07 A change to heading 03.06 through 03.07 from any other chapter.</p>
<p>0306.19 -- Other, including flours, meals and pellets of crustaceans, fit for human consumption</p>	
<p>- Not frozen:</p> <p>0306.21 -- Rock lobster and other sea crawfish (<i>Palinurus spp.</i>, <i>Panulirus spp.</i>, <i>Jasus spp.</i>)</p> <p>0306.22 -- Lobsters (<i>Homarus spp.</i>)</p> <p>0306.23 -- Shrimps and prawns</p> <p>0306.24 -- Crabs</p>	
<p>0306.29 -- Other, including flours, meals and pellets of crustaceans, fit for human consumption</p>	

PRODUCT DESCRIPTION	AGREED RULES
<p>03.07 Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.</p> <p>0307.10 - Oysters - Scallops, including queen scallops, of the genera <i>Pecten</i>, <i>Chlamys</i> or <i>Placopecten</i>:</p> <p>0307.21 -- Live, fresh or chilled 0307.29 -- Other - Mussels (<i>Mytilus spp.</i>, <i>Perna spp.</i>):</p> <p>0307.31 -- Live, fresh or chilled 0307.39 -- Other - Cuttle fish (<i>Sepia officinalis</i>, <i>Rossia macrosoma</i>, <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i>, <i>Loligo spp.</i>, <i>Nototodarus spp.</i>, <i>Sepioteuthis spp.</i>):</p> <p>0307.41 -- Live, fresh or chilled 0307.49 - Other - Octopus (<i>Octopus spp.</i>):</p> <p>0307.51 -- Live, fresh or chilled 0307.59 -- Other 0307.60 - Snails, other than sea snails - Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:</p> <p>0307.91 -- Live, fresh or chilled 0307.99 -- Other</p>	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 4 Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included	
04.01 Milk and cream, not concentrated nor containing added sugar or other sweetening matter. 0401.10 - Of a fat content, by weight, not exceeding 1% 0401.20 - Of a fat content, by weight, exceeding 1% but not exceeding 6% 0401.30 - Of a fat content, by weight, exceeding 6%	04.01 A change to heading 04.01 from any other chapter, except from heading 19.01 or 21.06.
04.02 Milk and cream, concentrated or containing added sugar or other sweetening matter. 0402.10 - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% 0402.21 -- Not containing added sugar or other sweetening matter 0402.29 -- Other	04.02 – 04.04 A change to heading 04.02 through 04.04 from any other chapter, except from heading 17.01, 19.01, 21.06 provided that such products from heading 04.02 through 04.04 contain originating weight of milk solids not less than 70% of the total weight of milk solids contain in the good.
- Other: 0402.91 -- Not containing added sugar or other sweetening matter 0402.99 -- Other	
04.03 Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. 0403.10 -Yogurt 0403.90 - Other	
04.04 Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. 0404.10 - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter 0404.90 - Other	
04.05 Butter and other fats and oils derived from milk; dairy spreads. 0405.10 - Butter 0405.20 - Dairy spreads 0405.90 - Other	04.05 No change in tariff classification is required provided there is a qualifying value content of milk solids not less than 40%.
04.06 Cheese and curd. 0406.10 - Fresh (unripened or uncured) cheese, including whey cheese, and curd 0406.20 - Grated or powdered cheese, of all kinds 0406.30 - Processed cheese, not grated or powdered 0406.40 - Blue-veined cheese 0406.90 - Other cheese	04.06 No change in tariff classification is required provided there is a qualifying value content of milk solids not less than 40%.

PRODUCT DESCRIPTION	AGREED RULES
04.07 Birds' eggs, in shell, fresh, preserved or cooked.	04.07 – 04.10 A change to heading 04.07 through 04.10 from any other chapter.
04.08 Bird's eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. - Egg yolks: 0408.11 -- Dried 0408.19 -- Other - Other: 0408.91 -- Dried 0408.99 -- Other	
04.09 Natural honey.	
04.10 Edible products of animal origin, not elsewhere specified or included.	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 5 Products of Animal Origin, Not Elsewhere Specified or Included	
05.01 Human hair, unworked, whether or not washed or scoured; waste of human hair.	05.01 - 05.11 A change to heading 05.01 through 05.11 from any other chapter.
05.02 Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair. 0502.10 - Pigs', hogs' or boars', bristles and hair and waste thereof 0502.90 - Other	
05.03 Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	
05.04 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	
05.05 Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers. 0505.10 - Feathers of a kind used for stuffing; down 0505.90 - Other	
05.06 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products. 0504.10 - Ossein and bones treated with acid 0504.90 - Other	
05.07 Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products. 0505.10 - Ivory; ivory powder and waste 0505.90 - Other	
05.08 Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	
05.09 Natural sponges of animal origin.	
05.10 Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	
05.11 Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption. 0511.10 - Bovine semen - Other 0511.91 -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 0511.99 -- Other	

PRODUCT DESCRIPTION	AGREED RULES
<p>Chapter 6 Live Trees and Other Plants, Roots and the Like; Cut Flowers and Ornamental Foliage</p> <p>Note: <i>Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating of that Party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-Party country.</i></p>	
<p>06.01 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.</p> <p>0601.10 - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant</p> <p>0601.20 - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots</p>	<p>06.01 - 06.02 A change to heading 06.01 through 06.02 from any other chapter.</p>
<p>06.02 Other live plants (including their roots), cuttings and slips; mushroom spawn.</p> <p>0602.10 - Unrooted cuttings and slips</p> <p>0602.20 - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts</p> <p>0602.30 - Rhododendrons and azaleas, grafted or not</p> <p>0602.40 - Roses, grafted or not</p> <p>0602.90 - Other</p>	
<p>06.03 Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</p> <p>0603.10 - Fresh</p> <p>0603.90 - Other</p>	<p>06.03 A change to heading 06.03 from any other chapter; or</p> <p>A change to orchids of subheading 0603.10 from within this subheading or any other heading.</p>
<p>06.04 Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</p> <p>0604.10 - Mosses and lichens</p> <p>- Other:</p> <p>0604.91 -- Fresh</p> <p>0604.99 -- Other</p>	<p>06.04 A change to heading 06.04 from any other chapter.</p>

PRODUCT DESCRIPTION	AGREED RULES
<p>Chapter 7 Edible Vegetables and Certain Roots and Tubers</p> <p>Note: <i>Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating of that Party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-Party country.</i></p>	
07.01 Potatoes, fresh or chilled. 0701.10 - Seed 0701.90 - Other	07.01 - 07.14 A change to heading 07.01 through 07.14 from any other chapter.
07.02 Tomatoes, fresh or chilled.	
07.03 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. 0703.10 - Onions and shallots 0703.20 - Garlic 0703.90 - Leeks and other alliaceous vegetables	
07.04 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. 0704.10 - Cauliflowers and headed broccoli 0704.20 - Brussels sprouts 0704.90 - Other	
07.05 Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled. - Lettuce: 0705.11 -- Cabbage lettuce (head lettuce) 0705.19 -- Other - Chicory: 0705.21 -- Witloof chicory (<i>Cichorium intybus var.foliosum</i>) 0705.29 -- Other	
07.06 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. 0706.10 - Carrots and turnips 0706.90 - Other	
07.07 Cucumbers and gherkins, fresh or chilled.	
07.08 Leguminous vegetables, shelled or unshelled, fresh or chilled. 0708.10 - Peas (<i>Pisum sativum</i>) 0708.20 - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) 0708.90 - Other leguminous vegetables	
07.09 Other vegetables, fresh or chilled. 0709.10 - Globe artichokes 0709.20 - Asparagus 0709.30 - Aubergines (egg-plants) 0709.40 - Celery other than celeriac - Mushrooms and truffles: 0709.51 -- Mushrooms of the genus <i>Agaricus</i> 0709.52 -- Truffles 0709.59 -- Other 0709.60 - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> 0709.70 - Spinach, New Zealand spinach and orache spinach (garden spinach) 0709.90 - Other	

PRODUCT DESCRIPTION	AGREED RULES
<p>07.10 Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</p> <p>0710.10 - Potatoes</p> <p>- Leguminous vegetables, shelled or unshelled:</p> <p>0710.21 -- Peas (<i>Pisum sativum</i>)</p> <p>0710.22 -- Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>)</p> <p>0710.29 -- Other</p> <p>0710.30 - Spinach, New Zealand spinach and orache spinach (garden spinach)</p> <p>0710.40 - Sweet corn</p> <p>0710.80 - Other vegetables</p>	
<p>0710.90 - Mixtures of vegetables</p>	
<p>07.11 Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</p> <p>0711.20 - Olives</p> <p>0711.30 - Capers</p> <p>0711.40 - Cucumbers and gherkins</p> <p>- Mushrooms and truffles:</p> <p>0711.51 -- Mushrooms of the genus <i>Agaricus</i></p> <p>0711.59 -- Other</p> <p>0711.90 - Other vegetables; mixtures of vegetables</p>	
<p>07.12 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</p> <p>0712.20 - Onions</p> <p>- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles</p>	
<p>0712.90 - Other vegetables; mixtures of vegetables</p>	
<p>07.13 Dried leguminous vegetables, shelled, whether or not skinned or split.</p> <p>0713.10 - Peas (<i>Pisum sativum</i>)</p> <p>0713.20 - Chickpeas (garbanzos)</p> <p>- Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>) :</p> <p>0713.31 -- Beans of the species <i>Vigna munga</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek</p> <p>0713.32 -- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)</p> <p>0713.33 -- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)</p> <p>0713.39 -- Other</p> <p>0713.40 - Lentils</p> <p>0713.50 - Broad beans (<i>Vicia faba var.major</i>) and horse beans (<i>Vicia faba var.equina</i>, <i>Vicia faba var.minor</i>)</p> <p>0713.90 - Other</p>	
<p>07.14 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</p> <p>0714.10 - Manioc (cassava)</p> <p>0714.20 - Sweet potatoes</p> <p>0714.90 - Other</p>	

PRODUCT DESCRIPTION	AGREED RULES	
<p>Chapter 8 Edible Fruit and Nuts; Peels of Citrus Fruit or Melons</p> <p>Note: <i>Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating of that Party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-Party country.</i></p>		
<p>08.01 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</p> <p>- Coconuts:</p> <p>0801.11 -- Desiccated</p> <p>0801.19 -- Other</p> <p>- Brazil nuts:</p> <p>0801.21 -- In shell</p> <p>0801.22 -- Shelled</p> <p>- Cashew nuts:</p> <p>0801.31 - In shell</p> <p>801.32 - Shelled</p>	<p>08.01 - 08.12</p> <p>A change to heading 08.01 through 08.12 from any other chapter.</p>	
<p>08.02 Other nuts, fresh or dried, whether or not shelled or peeled.</p> <p>- Almonds:</p> <p>0802.11 -- In shell</p> <p>0802.12 -- Shelled</p> <p>- Hazelnuts or filberts (<i>Corylus spp.</i>):</p> <p>0802.21 -- In shell</p> <p>0802.22 -- Shelled</p> <p>- Walnuts:</p> <p>0802.31 -- In shell</p> <p>0802.32 -- Shelled</p> <p>0802.40 - Chestnuts (<i>Castanea spp.</i>)</p> <p>0802.50 - Pistachios</p> <p>802.90 - Other</p>		
<p>08.03 Bananas, including plantains, fresh or dried.</p>		
<p>08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</p> <p>0804.10 - Dates</p> <p>0804.20 - Figs</p> <p>0804.30 - Pineapples</p> <p>0804.40 - Avocados</p> <p>0804.50 - Guavas, mangoes and mangosteens</p>		
<p>08.05 Citrus fruit, fresh or dried.</p> <p>0805.10 - Oranges</p> <p>0805.20 - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids</p> <p>0805.40 - Grapefruit</p> <p>0805.50 - Lemon (<i>Citrus limon</i>, <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>, <i>Citrus latifolia</i>)</p> <p>0805.90 - Other</p>		
<p>08.06 Grapes, fresh or dried.</p> <p>0806.10 - Fresh</p> <p>0806.20 - Dried</p>		

PRODUCT DESCRIPTION	AGREED RULES
08.07 Melons (including watermelons) and papaws (papayas), fresh. - Melons (including watermelons): 0807.11 -- Watermelons 0807.19 -- Other 0807.20 - Papaws (papayas)	
08.08 Apples, pears and quinces, fresh. 0808.10 - Apples 0808.20 - Pears and quinces	
08.09 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. 0809.10 - Apricots 0809.20 - Cherries 0809.30 - Peaches, including nectarines 0809.40 - Plums and sloes	
08.10 Other fruit, fresh. 0810.10 - Strawberries 0810.20 - Raspberries, blackberries, mulberries and loganberries 0810.30 - Black, white or red currants and gooseberries 0810.40 - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> 0810.50 - Kiwifruit 0810.60 - Durians 0810.90 - Other	
08.11 Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter 0811.10 - Strawberries 0811.20 - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries 0811.90 - Other	
08.12 Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. 0812.10 - Cherries 0812.90 - Other	
08.13 Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. 0813.10 - Apricots 0813.20 - Prunes 0813.30 - Apples 0813.40 - Other fruit	0813.10 - 0813.40 A change to subheading 0813.10 through 0813.40 from any other chapter.
0813.50 - Mixtures of nuts or dried fruits of this Chapter	0813.50 A change to subheading 0813.50 from any other heading, provided that there is a qualifying value content of not less than 35%.
08.14 Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	08.14 A change to heading 08.14 from any other chapter.

PRODUCT DESCRIPTION	AGREED RULES
<p>Chapter 9 Coffee, Tea, Maté and Spices</p> <p>Note: <i>Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating of that Party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-Party country.</i></p>	
<p>09.01 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. - Coffee not roasted: 0901.11 -- Not decaffeinated 0901.12 -- Decaffeinated</p> <p>- Coffee, roasted: 0901.21 -- Not decaffeinated 0901.22 -- Decaffeinated</p> <p>0901.90 - Other</p>	<p>09.01 A change to heading 09.01 from any other chapter.</p>
<p>09.02 Tea, whether or not flavoured 0902.10 - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg 0902.20 - Other green tea (not fermented) 0902.30 - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg 0902.40 - Other black tea (fermented) and other partly fermented tea</p>	<p>0902.10 - 0902.40 A change to subheading 0902.10 through 0902.40 from any other subheading.</p>
<p>09.03 Maté.</p>	<p>09.03 A change to heading 09.03 from any other heading.</p>
<p>09.04 Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>. - Pepper: 0904.11 -- Neither crushed nor ground 0904.12 -- Crushed or ground 0904.20 - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>, dried or crushed or ground</p>	<p>0904.11– 0904.20 A change to subheading 0904.11 through 0904.20 from any other subheading.</p>
<p>09.05 Vanilla.</p>	<p>09.05 A change to heading 09.05 from any other heading</p>
<p>09.06 Cinnamon and cinnamon-tree flowers. 0906.10 - Neither crushed nor ground 0906.20 - Crushed or ground</p>	<p>0906.10 – 0906.20 A change to subheading 0906.10 through 0906.20 from any other subheading.</p>
<p>09.07 Cloves.</p>	<p>09.07 A change to heading 09.07 from any other heading.</p>

PRODUCT DESCRIPTION	AGREED RULES
09.08 Nutmeg, mace and cardamoms. 0908.10 - Nutmeg 0908.20 - Mace 0908.30 - Cardamoms	0908.10 – 0910.99 A change to subheading 0908.10 through 0910.99 from any other subheading.
09.09 Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. 0909.10 - Seeds of anise or badian 0909.20 - Seeds of coriander 0909.30 - Seeds of cumin 0909.40 - Seed of caraway 0909.50 - Seeds of fennel or juniper berries	
09.10 Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. 0910.10 - Ginger 0910.20 - Saffron 0910.30 - Turmeric (curcuma) 0910.40 - Thyme; bay leaves 0910.50 - Curry - Other spices: 0910.91 -- Mixtures referred to in Note 1 (b) to this Chapter 0910.99 -- Other	

PRODUCT DESCRIPTION	AGREED RULES
<p>Chapter 10 Cereals</p> <p>Note: <i>Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating of that Party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-Party country.</i></p>	
10.01 Wheat and meslin. 1001.10 - Durum wheat 1001.90 - Other	10.01 – 10.08 A change to heading 10.01 through 10.08 from any other chapter.
10.02 Rye.	
10.03 Barley.	
10.04 Oats.	
10.05 Maize (corn). 1005.10 – Seed 1005.90 - Other	
10.06 Rice 1006.10 - Rice in the husk (paddy or rough) 1006.20 - Husked (brown) rice 1006.30 - Semi-milled or wholly milled rice, whether or not polished or glazed 1006.40 - Broken rice	
10.07 Grain sorghum.	
10.08 Buckwheat, millet and canary seed; other cereals. 1008.10 - Buckwheat 1008.20 - Millet 1008.30 - Canary seed 1008.90 - Other cereals	

PRODUCT DESCRIPTION	AGREED RULES
<p>Chapter 11 Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten</p> <p>Note: <i>Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating of that Party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-Party country.</i></p>	
<p>11.01 Wheat or meslin flour.</p>	<p>11.01 A change to heading 11.01 from any other chapter.</p>
<p>11.02 Cereal flours other than of wheat or meslin. 1102.10 -Rye flour 1102.20 -Maize (corn) flour 1102.30 -Rice flour 1102.90 -Other</p>	<p>11.02 - 11.04 A change to heading 11.02 through 11.04 from any other chapter, except from heading 10.05 or 10.06.</p>
<p>11.03 Cereal groats, meal and pellets. -Groats and meal: 1103.11 --Of wheat 1103.13 --Of maize (corn) 1103.19 --Of other cereals 1103.20 -Pellets</p>	
<p>11.04 Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground. -Rolled or flaked grains: 1104.12 --Of oats</p>	
<p>1104.19 --Of other cereals -Other worked grains (for example, hulled, pearled, sliced or kibbled): 1104.22 --Of oats 1104.23 --Of maize (corn) 1104.29 --Of other cereals 1104.30 -Germ of cereals, whole, rolled, flaked or ground</p>	
<p>11.05 Flour, meal, powder, flakes, granules and pellets of potatoes. 1105.10 -Flour, meal and powder 1105.20 -Flakes, granules and pellets</p>	<p>11.05 A change to heading 11.05 from any other chapter, except from heading 07.01.</p>
<p>11.06 Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8. 1106.10 -Of the dried leguminous vegetables of heading No. 07.13 1106.20 -Of sago, roots or tubers of heading No. 07.14 1106.30 -Of the products of Chapter 8</p>	<p>11.06 – 11.07 A change to heading 11.06 through 11.07 from any other chapter.</p>
<p>11.07 Malt, whether or not roasted. 1107.10 -Not roasted 1107.20 -Roasted</p>	

PRODUCT DESCRIPTION	AGREED RULES
11.08 Starches; inulin. -Starches: 1108.11 --Wheat starch 1108.12 --Maize (corn) starch 1108.13 --Potato starch	11.08 – 11.09 A change to heading 11.08 through 11.09 from any other heading.
1108.14 --Manioc (cassava) starch	
1108.19 --Other starches 1108.20 -Inulin	
11.09 Wheat gluten, whether or not dried.	

PRODUCT DESCRIPTION	AGREED RULES
<p>Chapter 12 Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder</p> <p>Note: <i>Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating of that Party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-Party country.</i></p>	
12.01 Soya beans, whether or not broken.	12.01 - 12.14 A change to heading 12.01 through 12.14 from any other chapter.
12.02 Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. 1202.10 -In shell 1202.20 -Shelled, whether or not broken	
12.03 Copra.	
12.04 Linseed, whether or not broken.	
12.05 Rape (canola) or colza seeds, whether or not broken. 1205.10 - Low erucic acid tape or colza seeds 1205.90 - Other	
12.06 Sunflower seeds, whether or not broken.	
12.07 Other oil seeds and oleaginous fruits, whether or not broken. 1207.10 -Palm nuts and kernels 1207.20 -Cotton seeds 1207.30 -Castor oil seeds 1207.40 -Sesamum seeds 1207.50 -Mustard seeds 1207.60 -Safflower seeds -Other: 1207.91 --Poppy seeds 1207.99 --Other	
12.08 Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. 1208.10 -Of soya beans 1208.90 -Other	
12.09 Seeds, fruit and spores, of a kind used for sowing. 1209.10 --Sugar beet seed -Seeds of forage plants 1209.21 --Lucerne (alfalfa) seed 1209.22 --Clover (<i>Trifolium spp.</i>) seed 1209.23 --Fescue seed 1209.24 --Kentucky blue grass (<i>Poa pratensis L.</i>) seed 1209.25 --Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed 1209.26 --Timothy grass seed 1209.29 --Other 1209.30 -Seeds of herbaceous plants cultivated principally for their flowers -Other: 1209.91 --Vegetable seeds 1209.99 -Other	

PRODUCT DESCRIPTION	AGREED RULES
<p>12.10 Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</p> <p>1210.10 -Hop cones, neither ground nor powdered nor in the form of pellets</p> <p>1210.20 -Hop cones, ground, powdered or in the form of pellets; lupulin</p>	
<p>12.11 Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.</p> <p>1211.10 -Liquorice roots</p> <p>1211.20 -Ginseng roots</p> <p>1211.30 - Coca leaf</p> <p>1211.40 - Poppy straw</p> <p>1211.90 -Other</p>	
<p>12.12 Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</p> <p>1212.10 -Locust beans, including locust bean seeds</p> <p>1212.20 -Seaweeds and other algae</p> <p>1212.30 -Apricot, peach (including nectarine) or plum stones and kernels</p> <p>-Other:</p> <p>1212.91 --Sugar beet</p> <p>1212.99 --Other</p>	
<p>12.13 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</p>	
<p>12.14 Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.</p> <p>1214.10 -Lucerne (alfalfa) meal and pellets</p> <p>1214.90 -Other</p>	

PRODUCT DESCRIPTION	AGREED RULES
<p>Chapter 13 Lac; Gums, Resins and other Vegetable Saps and Extracts</p> <p>Note: <i>Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating of that Party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-Party country.</i></p>	
<p>13.01 Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</p> <p>1301.10 -Lac</p> <p>1301.20 -Gum Arabic</p> <p>1301.90 -Other</p>	<p>13.01 - 13.02</p> <p>A change to heading 13.01 through 13.02 from any other chapter.</p>
<p>13.02 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</p> <p>-Vegetable saps and extracts:</p> <p>1302.11 --Opium</p> <p>1302.12 --Of liquorice</p> <p>1302.13 --Of hops</p> <p>1302.14 --Of pyrethrum or of the roots of plants containing rotenone</p> <p>1302.19 --Other</p> <p>1302.20 -Pectic substances, pectinates and pectates</p> <p>-Mucilages and thickeners, whether or not modified, derived from vegetable products:</p> <p>1302.31 --Agar-agar</p> <p>1302.32 --Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds</p> <p>1302.39 --Other</p>	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 14 Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included	
Note: <i>Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating of that Party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-Party country.</i>	
14.01 Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark). 1401.10 -Bamboos 1401.20 -Rattans 1401.90 -Other	14.01 - 14.04 A change to heading 14.01 through 14.04 from any other chapter.
14.02.00 Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	
14.03.00 Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.	
14.04 Vegetable products not elsewhere specified or included. 1404.10 -Raw vegetable materials of a kind used primarily in dyeing or tanning 1404.20 -Cotton linters 1409.90 -Other	

PRODUCT DESCRIPTION		AGREED RULES
<p>Chapter 15 Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes</p> <p>Note: Any good of Chapter 15 that is a product of a refining process shall be considered to be an originating good if the refining process occurred in the territory of the Parties. For the purposes of this Chapter, a "refining process" is a process involving the following operations carried out on crude, semi-crude or partially processed oils in the territory of the Parties:</p> <p>(a) neutralisation with alkali or de-acidification (removal of the free fatty acids from the oil); (b) decolourising (removal of colouring substances); or (c) deodorising (separation of the volatile odorous and flavourous substances by distillation).</p>		
15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.	15.01 - 15.10 A change to heading 15.01 through 15.10 from any other chapter.
15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.	
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	
1504.10	-Fish-liver oils and their fractions	
1504.20	-Fats and oils and their fractions, of fish, other than liver oils	
1504.30	-Fats and oils and their fractions, of marine mammals	
15.05	Wool grease and fatty substances derived therefrom (including lanolin).	
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
1507.10	-Crude oil, whether or not degummed	
1507.90	-Other	
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
1508.10	-Crude oil	
1508.90	-Other	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	
1509.10	-Virgin	
1509.90	-Other	
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	15.11 A change to heading 15.11 from any other chapter, except 1207.10.
1511.10	-Crude oil	
1511.90	- Other	

PRODUCT DESCRIPTION		AGREED RULES
<p>15.12 Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. -Sunflower-seed or safflower oil and fractions thereof:</p> <p>1512.11 --Crude oil 1512.19 --Other</p> <p>-Cotton-seed oil and its fractions:</p> <p>1512.21 --Crude oil, whether or not gossypol has been removed 1512.29 --Other</p>	<p>15.12 – 15.18 A change to heading 15.12 through 15.18 from any other chapter.</p>	
<p>15.13 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. -Coconut (copra) oil and its fractions:</p> <p>1513.11 --Crude oil 1513.19 --Other</p>		
<p>-Palm kernel or babassu oil and fractions thereof:</p> <p>1513.21 --Crude oil 1513.29 --Other</p>		
<p>15.14 Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</p> <p>- Low erucic acid rape or colza oil and its fractions:</p> <p>1514.11 - Crude oil 1514.19 -- Other</p> <p>- Other:</p> <p>1514.91 -- Crude Oil 1514.99 -- Other</p>		
<p>15.15 Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. -Linseed oil and its fractions:</p> <p>1515.11 -Crude oil 1515.19 -Other</p> <p>-Maize (corn) oil and its fractions:</p> <p>1515.21 --Crude oil 1515.29 --Other</p> <p>1515.30 -Castor oil and its fractions 1515.40 -Tung oil and its fractions 1515.50 -Sesame oil and its fractions 1515.90 -Other</p>		
<p>15.16 Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</p> <p>1516.10 -Animal fats and oils and their fractions</p>		
<p>1516.20 -Vegetable fats and oils and their fractions</p>		
<p>15.17 Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.</p> <p>1517.10 -Margarine, excluding liquid margarine 1517.90 -Other</p>		
<p>15.18 Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</p>		

PRODUCT DESCRIPTION		AGREED RULES
15.20	Glycerol, crude; glycerol waters and glycerol lyes.	15.20 – 15.22 A change to heading 15.20 through 15.22 from any other heading.
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	
1521.10	-Vegetable waxes	
1521.90	-Other	
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 16 Preparation of Meat, of Fish, of Crustaceans, Molluscs or Other Aquatic Invertebrates	
16.01 Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	16.01 A change to heading 16.01 from any other chapter, except from heading 02.01, 02.02, 02.03, 02.06, 02.07 or 02.10.
16.02 Other prepared or preserved meat, meat offal or blood. 1602.10 --Homogenized preparations 1602.20 --Of liver of any animal --Of poultry of heading No. 01.05: 1602.31 --Of turkeys 1602.32 --Of fowls of the species <i>Gallus domesticus</i> 1602.39 --Other --Of swine: 1602.41 --Hams and cuts thereof 1602.42 --Shoulders and cuts thereof 1602.49 --Other, including mixtures 1602.50 --Of bovine animals 1602.90 --Other, including preparations of blood of any animal	1602.10 - 1602.20 A change to subheading 1602.10 through 1602.20 from any other chapter, except from heading 02.01, 02.02, 02.03, 02.06, 02.07 or 02.10. 1602.31 - 1602.39 A change to subheading 1602.31 through 1602.39 from any other chapter, except from heading 02.07, or subheading 0210.99. 1602.41 – 1602.49 A change to subheading 1602.41 through 1602.49 from any other chapter, except from heading, 02.03, 02.06 and 02.10. 1602.50 – 1602.90 a change to subheading 1602.50 through 1602.90 from any other chapter.
16.03 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	16.03 - 16.05 a change to heading 16.03 through 16.05 from any other chapter.
16.04 Prepared or preserved fish; caviar and caviar substitutes prepared from fish --Fish, whole or in pieces, but not minced 1604.11 --Salmon 1604.12 --Herrings 1604.13 --Sardines, sardinella and brisling or sprats 1604.14 --Tunas, skipjack and bonito (<i>Sarda spp.</i>) 1604.15 --Mackerel 1604.16 --Anchovies 1604.19 --Other 1604.20 --Other prepared or preserved fish 1604.30 --Caviar and caviar substitutes	16.03 - 16.05 a change to heading 16.03 through 16.05 from any other chapter.
16.05 Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. 1605.10 --Crab 1605.20 --Shrimps and prawns 1605.30 --Lobster 1605.40 --Other crustaceans 1605.90 --Other	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 17 Sugars and Sugar Confectionary	
17.01 Cane or beet sugar and chemically pure sucrose, in solid form. -Raw sugar not containing added flavouring or colouring matter: 1701.11 --Cane sugar 1701.12 --Beet sugar	17.01 A change to heading 17.01 from any other chapter, except from subheading 1212.91 through 1212.99
-Other: 1701.91 --Containing added flavouring or colouring matter	
1701.99 --Other	
17.02 Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. -Lactose and lactose syrup: 1702.11 --Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter 1702.19 --Other 1702.20 -Maple sugar and maple syrup	17.02 A change to heading 17.02 from any other chapter.
1702.30 -Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose 1702.40 -Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	
1702.50 -Chemically pure fructose	
1702.60 -Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	
1702.90 -Other, including invert sugar and other sugar syrup blends containing in the dry state 50% by weight of fructose	
17.03 Molasses resulting from the extraction or refining of sugar. 1703.10 -Cane molasses 1703.90 -Other	
17.04 Sugar confectionery (including white chocolate), not containing cocoa. 1704.10 -Chewing gum, whether or not sugar-coated 1704.90 -Other	17.04 A change to heading 17.04 from any other chapter.

PRODUCT DESCRIPTION	AGREED RULES
Chapter 18 Cocoa and Cocoa Preparations	
18.01 Cocoa beans, whole or broken, raw or roasted.	18.01-18.05
18.02 Cocoa shells, husks, skins and other cocoa waste.	A change from any other heading.
18.03 Cocoa paste, whether or not defatted. 1803.10 -Not defatted 1803.20 -Wholly or partly defatted	
18.04 Cocoa butter, fat and oil.	
18.05 Cocoa powder, not containing added sugar or other sweetening matter.	
18.06 Chocolate and other food preparations containing cocoa. 1806.10 -Cocoa powder, containing added sugar or other sweetening matter 1806.20 -Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg -Other, in blocks, slabs or bars: 1806.31 --Filled 1806.32 --Not filled 1806.90 -Other	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 19 Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products	
19.01 Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. 1901.10 -Preparations for infant use, put up for retail sale	19.01 – 19.03 A change to heading 19.01 through 19.03 from any other chapter.
1901.20 -Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	
1901.90 -Other	
19.02 Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. -Uncooked pasta, not stuffed or otherwise prepared. 1902.11 --Containing eggs 1902.19 --Other 1902.20 -Stuffed pasta, whether or not cooked or otherwise prepared 1902.30 -Other pasta 1902.40 -Couscous	
19.03 Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	
19.04 Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, goats, and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included. 1904.10 -Prepared foods obtained by the swelling or roasting of cereals or cereal products 1904.20 -Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	1904.10 - 1904.30 A change to subheading 1904.10 through 1904.30 from any other chapter.
1904.30 - Bulgur wheat 1904.90 -Other	1904.90 A change to subheading 1904.90 from any other heading, except from heading 10.06.
19.05 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. 1905.10 -Crispbread 1905.20 -Gingerbread and the like 1905.31 - Sweet biscuits 1905.32 - Waffles and wafers 1905.40 -Rusks, toasted bread and similar toasted products 1905.90 -Other	19.05 A change to heading 19.05 from any other chapter.

PRODUCT DESCRIPTION	AGREED RULES
Chapter 20 Preparations of Vegetables, Fruits, Nuts or Other Parts of Plants	
20.01 Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. 2001.10 -Cucumbers and gherkins 2001.90 -Other	20.01 A change to heading 20.01 from any other chapter, except from subheading 0703.10.
20.02 Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. 2002.10 -Tomatoes, whole or in pieces 2002.90 -Other	20.02 A change to heading 20.02 from any other chapter, provided that the originating tomato content is not less than 65%.
20.03 Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. 2003.10 -Mushrooms 2003.20 -Truffles 2003.90 - Other	20.03 A change to heading 20.03 from any other chapter except that goods which have been prepared by packing (including canning) in water, brine or natural juices (including processing incidental to packing) shall be treated as an originating good only if the fresh good were wholly obtained or produced entirely in the territory of one or both Parties.
20.04 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06. 2004.10 -Potatoes 2004.90 -Other vegetables and mixtures of vegetables	20.04 A change to heading 20.04 from any other chapter, except from heading 07.01, and that goods which have been prepared by freezing (including processing incidental to freezing) shall be treated as an originating good only if the fresh good were wholly obtained or produced entirely in the territory of one or both Parties.
20.05 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06. 2005.10 -Homogenized vegetables	2005.10 A change to subheading 2005.10 from any other chapter.
2005.20 -Potatoes 2005.40 -Peas (<i>Pisum sativum</i>) -Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) : 2005.51 --Beans, shelled 2005.59 --Other 2005.60 -Asparagus 2005.70 -Olives 2005.80 -Sweet corn (<i>Zea mays var. saccharata</i>) 2005.90 -Other vegetables and mixtures of vegetables	2005.20 A change to subheading 2005.20 from any other chapter, except from heading 07.01.

PRODUCT DESCRIPTION	AGREED RULES
	<p>2005.40 – 2005.90 A change to subheading 2005.40 through 2005.90 from any other chapter, except from goods which have been prepared by packing (including canning) in water, brine or natural juices (including processing incidental to packing) shall be treated as an originating good only if the fresh good were wholly obtained or produced entirely in the territory of one or both Parties.</p>
<p>20.06 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</p>	<p>20.06 A change to heading 20.06 from any other chapter.</p>
<p>20.07 Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. 2007.10 -Homogenized preparations</p>	<p>20.07 A change to heading 20.07 from any other chapter, except from heading 08.03 or subheading 0804.50.</p>
<p>-Other: 2007.91 --Citrus fruit 2007.99 --Other</p>	
<p>20.08 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. -Nuts, ground-nuts and other seeds, whether or not mixed together: 2008.11 --Ground-nuts 2008.19 --Other, including mixtures 2008.20 -Pineapples 2008.30 -Citrus fruit 2008.40 -Pears 2008.50 -Apricots 2008.60 -Cherries 2008.70 -Peaches, including nectarines 2008.80 -Strawberries -Other, including mixtures other than those of subheading No. 2008.19: 2008.91 --Palm hearts 2008.92 --Mixtures 2008.99 --Other</p>	<p>20.08 A change to heading 20.08 from any other chapter.</p>
<p>20.09 Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. -Orange juice: 2009.11 --Frozen 2009.12 -- Not frozen, of a Brix value not exceeding 20 2009.19 --Other -Grapefruit juice: 2009.21 -- Of a Brix value not exceeding 20 2009.29 -- Other -Juice of any other single citrus fruit:</p>	<p>2009.11- 2009.50 A change to subheading 2009.11 through 2009.50 from any other chapter, except from heading 08.05, 17.01 or 1702. 2009.61 - 2009.80 A change to juices of subheading 2009.61 through 2009.80 from concentrate juices of subheading</p>

PRODUCT DESCRIPTION	AGREED RULES
2009.31 -- Of a Brix value not exceeding 20 2009.39 -- Other -Pineapple juice: 2009.41 -- Of a Brix value not exceeding 20 2009.49 -- Other 2009.50 -Tomato juice -Grape juice (including grape must): 2009.61 -- Of a Brix value not exceeding 20 2009.69 -- Other -Apple juice: 2009.71 -- Of a Brix value not exceeding 20 2009.79 -- Other 2009.80 -Juice of any other single fruit or vegetable 2009.90 -Mixtures of juices	2009.61 through 2009.80 except from concentrate of tropical juices, or from any other chapter, except from heading 17.01 or 1702. 2009.90 A change to subheading 2009.90 from any other chapter, except from heading 17.01 or 1702. ; or A change to subheading 2009.90 from any other subheading within Chapter 20, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single non Party, constitute in single strength form no more than 60 percent by volume of the good.

PRODUCT DESCRIPTION	AGREED RULES
Chapter 21 Miscellaneous Edible Preparations	
<p>21.01 Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. -Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</p> <p>2101.11 --Extracts, essences and concentrates 2101.12 --Preparations with a basis of extracts, essences or concentrates or with a basis of coffee</p>	<p>2101.11-2101.12 A change to subheading 2101.11 through 2101.12 from any other chapter, except from heading 09.01.</p>
<p>2101.20 - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté. 2101.30 - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</p>	<p>2101.20-2101.30 A change to subheading 2101.20 through 2101.30 from any other chapter.</p>
<p>21.02 Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders. 2102.10 -Active yeasts 2102.20 -Inactive yeasts; other single-cell micro-organisms, dead 2102.30 -Prepared baking powders</p>	<p>21.02 A change to heading 21.02 from any other subheading.</p>
<p>21.03 Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. 2103.10 -Soya sauce 2103.20 -Tomato ketchup and other tomato sauces 2103.30 -Mustard flour and meal and prepared mustard 2103.90 -Other</p>	<p>2103.10 A change to subheading 2103.10 from any other subheading.</p> <p>2103.20 A change to subheading 2103.20 from any other chapter, except from subheading 2002.90.</p> <p>2103.30 A change to prepared mustard of subheading 2103.30 from mustard flour or meal of subheading 2103.30 or any other subheading; provided there is a qualifying value content of not less than 35%.</p> <p>2103.90 A change to subheading 2103.90 from any other subheading.</p>
<p>21.04 Soups and broths and preparations therefor; homogenized composite food preparations. 2104.10 -Soups and broths and preparations therefor 2104.20 -Homogenized composite food preparations</p>	<p>21.04 A change to heading 21.04 from any other heading.</p>

PRODUCT DESCRIPTION	AGREED RULES
21.05 Ice cream and other edible ice, whether or not containing cocoa.	21.05 A change to heading 21.05 from any other heading.
21.06 Food preparations not elsewhere specified or included. 2106.10 -Protein concentrates and textured protein substances 2106.90 -Other	21.06 A change to compound alcoholic preparations of subheading 2106.90 from any other subheading except from heading 22.03 through 22.09; or A change to sugar syrups of subheading 2106.90 from any other chapter, except from chapter 17; or A change to other goods of subheading 2106.10 through 2106.90 from any other subheading.

PRODUCT DESCRIPTION		AGREED RULES
Chapter 22 Beverages, Spirits and Vinegar		
22.01 2201.10 2201.90	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. -Mineral waters and aerated waters -Other	22.01 A change to heading 22.01 from any other heading.
22.02 2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09. -Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	2202.10 A change to subheading 2202.10 from any other heading.
2202.90	-Other	2202.90 A change to subheading 2202.90 from any other heading, except 20.09 or 21.06.
22.03	Beer made from malt. (Panama & Singapore)	22.03 – 22.06 A change to heading 22.03 through 22.06 from any other heading.
22.04 2204.10 2204.21 2204.29 2204.30	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09. – Sparkling wine - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - In containers holding 2 litres or less - Other - Other grape must	
22.05 2205.10 2205.90	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. -In containers holding 2 litres or less -Other	
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
22.07 2207.10 2207.20	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. -Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher -Ethyl alcohol and other spirits, denatured, of any strength	22.07 A change to heading 22.07 from any other chapter.
22.08 2208.20	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. -Spirits obtained by distilling grape wine or grape marc	2208.20 – 2208.70 A change to subheading 2208.20 through 2208.70 from any other chapter, except heading 17.03.

PRODUCT DESCRIPTION	AGREED RULES
2208.30 -Whiskies	
2208.40 -Rum and tafia	
2208.50 -Gin and Geneva 2208.60 -Vodka 2208.70 -Liqueurs and cordials	
2208.90 -Other	
22.09 Vinegar and substitutes for vinegar obtained from acetic acid.	<p>2208.90 A change to subheading 2208.90 from any other heading, except heading 22.07; or</p> <p>A change to samsu and medicated samsu from any other heading.</p> <p>22.09 A change to heading 22.09 from any other heading.</p>

PRODUCT DESCRIPTION		AGREED RULES
Chapter 23 Residues and Waste from the Food Industries; Prepared Animal Fodder		
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	23.01 A change to heading 23.01 from any other chapter, except heading 02.10, 03.05, 03.06 or 03.07.
2301.10	-Flours, meals and pellets, of meat or meat offal; greaves	
2301.20	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	.
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	23.02-23.03 A change to heading 23.02 through 23.03 from any other chapter.
2302.10	-Of maize (corn)	
2302.20	-Of rice	
2302.30	-Of wheat	
2302.40	-Of other cereals	
2302.50	-Of leguminous plants	.
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	23.03-23.04 A change to heading 23.03 through 23.04 from any other chapter.
2303.10	-Residues of starch manufacture and similar residues	
2303.20	-Beet-pulp, bagasse and other waste of sugar manufacture	
2303.30	-Brewing or distilling dregs and waste	
23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	23.04 A change to heading 23.04 from any other heading.
23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	23.05 A change to heading 23.05 from any other chapter.
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.	23.06 A change to heading 23.06 from any other heading.
2306.10	-Of cotton seeds	
2306.20	-Of linseed	
2306.30	-Of sunflower seeds	
	-Of rape or colza seeds	
2306.41	-- Of low erucic acid rape or colza seeds	
2306.49	-- Other	
2306.50	-Of coconut or copra	
2306.60	-Of palm nuts or kernels	
2306.70	-Of maize (corn) germ	
2306.90	-Other	
23.07	Wine lees; argol.	23.07 – 23.08 A change to heading 23.07 through 23.08 from any other chapter.
23.08.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	

PRODUCT DESCRIPTION	AGREED RULES
23.09 Preparations of a kind used in animal feeding. 2309.10 -Dog or cat food, put up for retail sale 2309.90 -Other	23.09 A change to heading 23.09 from any other heading.

PRODUCT DESCRIPTION	AGREED RULES
Chapter 24 Tobacco and Manufactured Substitutes	
24.01 Unmanufactured tobacco; tobacco refuse. 2401.10 -Tobacco, not stemmed/stripped 2401.20 -Tobacco, partly or wholly stemmed/stripped 2401.30 -Tobacco refuse	24.01 – 24.03 A change to heading 24.01 through 24.03 from any other heading.
24.02 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. 2402.10 -Cigars, cheroots and cigarillos, containing tobacco 2402.20 -Cigarettes containing tobacco 2402.90 -Other	
24.03 Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences. 2403.10 -Smoking tobacco, whether or not containing tobacco substitutes in any proportion -Other: 2403.91 --“Homogenized” or “reconstituted” tobacco 2403.99 -Other	
Chapter 25 Salt; Sulphur; Earths and Stone; Plastering Materials; Lime and Cement	
25.01 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	25.01 A change to heading 25.01 from any other chapter.
25.23 Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. 2523.10 -Cement clinkers -Portland cement: 2523.21 --White cement, whether or not artificially coloured 2523.29 --Other 2523.30 -Aluminous cement 2523.90 -Other hydraulic cements	25.23 A change to heading 25.23 from any other subheading.

PRODUCT DESCRIPTION	AGREED RULES
<p>Chapter 27 Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes</p> <p>Note: Notwithstanding any of the line-by-line rules, the “standard materials,” “isomer separation,” and “chemical reaction” rules may be applied to any good classified in Chapters 28, 29 and 32,</p>	<ol style="list-style-type: none"> 1. <i>Standard Materials: Standard materials, including standard solutions, are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions, which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.</i> 2. <i>Isomer Separation: The isolation or separation of isomers from a mixture of isomers is to be considered to as origin conferring.</i> 3. <i>Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</i> <ol style="list-style-type: none"> a. <i>Dissolving in water or other solvents;</i> b. <i>The eliminating of solvents including solvent water; or</i> c. <i>The addition or elimination of water of crystallisation.</i>
<p>Chapter 28 Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes</p> <p>Note: Notwithstanding any of the line-by-line rules, the “standard materials,” “isomer separation,” and “chemical reaction” rules may be applied to any good classified in Chapters 28, 29 and 32,</p>	<ol style="list-style-type: none"> 1. <i>Standard Materials: Standard materials, including standard solutions, are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions, which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.</i> 2. <i>Isomer Separation: The isolation or separation of isomers from a mixture of isomers is to be considered to as origin conferring.</i> 3. <i>Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</i> <ol style="list-style-type: none"> a. <i>Dissolving in water or other solvents;</i> b. <i>The eliminating of solvents including solvent water; or</i> c. <i>The addition or elimination of water of crystallisation.</i>

PRODUCT DESCRIPTION	AGREED RULES
<p>Chapter 29 Organic Chemicals</p> <p>Note: Notwithstanding any of the line-by-line rules, the “standard materials,” “isomer separation,” and “chemical reaction” rules may be applied to any good classified in Chapters 28, 29 and 32,</p> <ol style="list-style-type: none"> 1. <i>Standard Materials: Standard materials, including standard solutions, are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions, which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.</i> 2. <i>Isomer Separation: The isolation or separation of isomers from a mixture of isomers is to be considered to as origin conferring.</i> 3. <i>Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</i> <ol style="list-style-type: none"> a. <i>Dissolving in water or other solvents;</i> b. <i>The eliminating of solvents including solvent water; or</i> c. <i>The addition or elimination of water of crystallisation.</i> 	

PRODUCT DESCRIPTION	AGREED RULES
<p>Chapter 32 Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks</p> <p>Note: <i>Notwithstanding any of the line-by-line rules, the “standard reaction,” “isomer separation,” and “chemical reaction” rules may be applied to any good classified in Chapters 28, 29 and 32,</i></p> <ol style="list-style-type: none"> 1. <i>Standard Materials: Standard materials, including standard solutions, are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions, which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.</i> 2. <i>Isomer Separation: The isolation or separation of isomers from a mixture of isomers is to be considered to as origin conferring.</i> 3. <i>Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</i> <ol style="list-style-type: none"> a. <i>Dissolving in water or other solvents;</i> b. <i>The eliminating of solvents including solvent water; or</i> c. <i>The addition or elimination of water of crystallisation.</i> 	
<p>32.04 Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. - Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :</p> <p>3204.11 -- Disperse dyes and preparations based thereon 3204.12 -- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon 3204.13 -- Basic dyes and preparations based thereon 3204.14 -- Direct dyes and preparations based thereon 3204.15 -- Vat dyes (including those usable in that state as pigments) and preparations based thereon 3204.16 -- Reactive dyes and preparations based thereon 3204.17 -- Pigments and preparations based thereon 3204.19 -- Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19 3204.20 - Synthetic organic products of a kind used as fluorescent brightening agents 3204.90 - Other</p>	<p>32.04 A change to heading 32.04 from any other heading; or</p> <p>No change in tariff classification is required provided there is a qualifying value content of not less than 35%.</p>

PRODUCT DESCRIPTION	AGREED RULES
<p>32.06 Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined. - Pigments and preparations based on titanium dioxide :</p> <p>3206.11 -- Containing 80 % or more by weight of titanium dioxide calculated on the dry weight</p> <p>3206.19 -- Other</p> <p>3206.20 - Pigments and preparations based on chromium compounds</p> <p>3206.30 - Pigments and preparations based on cadmium compounds - Other colouring matter and other preparations :</p> <p>3206.41 -- Ultramarine and preparations based thereon</p> <p>3206.42 -- Lithopone and other pigments and preparations based on zinc sulphide</p> <p>3206.43 -- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)</p> <p>3206.49 -- Other</p> <p>3206.50 - Inorganic products of a kind used as luminophores</p>	<p>32.06 A change to heading 32.06 from any other heading; or</p> <p>No change in tariff classification is required provided there is a qualifying value content of not less than 35%.</p>
<p>32.07 Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.</p> <p>3207.10 - Prepared pigments, prepared opacifiers, prepared colours and similar preparations</p> <p>3207.20 - Vitrifiable enamels and glazes, engobes (slips) and similar preparations</p> <p>3207.30 - Liquid lustres and similar preparations</p> <p>3207.40 - Glass frit and other glass, in the form of powder, granules or flakes</p>	<p>3207.10-3207.40 A change to subheading 3207.10 through 3207.40 from any other subheading.</p>
<p>32.08 Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</p> <p>3208.10 - Based on polyesters</p> <p>3208.20 - Based on acrylic or vinyl polymers</p> <p>3208.90 - Other</p>	<p>32.08 A change to heading 32.08 from any other heading.</p>
<p>32.09 Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</p> <p>3209.10 - Based on acrylic or vinyl polymers</p> <p>3209.90 - Other</p>	<p>32.09 A change to heading 32.09 from any other heading.</p>
<p>32.10 Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</p>	<p>32.10 A change to heading 32.10 from any other subheading.</p>
<p>32.11 Prepared driers.</p>	<p>32.11 A change to heading 32.11 from any other subheading.</p>

PRODUCT DESCRIPTION	AGREED RULES
<p>32.12 Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.</p> <p>3212.10 - Stamping foils 3212.90 - Other</p>	<p>32.12 A change to heading 32.12 from any other heading; or</p> <p>No change in tariff classification is required provided there is a qualifying value content of not less than 35%.</p>
<p>32.15 Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. - Printing ink :</p> <p>3215.11 -- Black 3215.19 -- Other</p> <p>3215.90 - Other</p>	<p>3215.11 – 3215.19 A change to subheading 3215.11 through 3215.19 from any other subheading outside this group.</p> <p>3215.90 A change to subheading 3215.90 from any other subheading.</p>

PRODUCT DESCRIPTION	AGREED RULES
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	
<p>34.01 Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.</p> <p>- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent :</p> <p>3401.11 -- For toilet use (including medicated products)</p> <p>3401.19 -- Other</p> <p>3401.20 - Soap in other forms</p> <p>3401.30 - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap</p>	<p>34.01 A change to heading 34.01 from any other heading.</p>
<p>34.02 Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.</p> <p>- Organic surface-active agents, whether or not put up for retail sale :</p> <p>3402.11 -- Anionic</p>	<p>3402.11 – 3402.19 A change to subheading 3402.11 through 3402.19 from any other subheading.</p>
<p>3402.12 -- Cationic</p> <p>3402.13 -- Non-ionic</p> <p>3402.19 -- Other</p>	
<p>3402.20 - Preparations put up for retail sale</p>	<p>3402.20 A change to subheading 3402.20 from any other subheading, exception subheading 3402.90.</p>
<p>3402.90 - Other</p>	<p>3402.90 A change to subheading 3402.90 from any other subheading.</p>

PRODUCT DESCRIPTION	AGREED RULES
<p>Chapter 38 Miscellaneous Chemical Products</p> <p>Note: <i>Notwithstanding any of the line-by-line rules, the “standard reaction,” “isomer separation,” and “chemical reaction” rules may be applied to any good classified in Chapters 28, 29 and 32,</i></p> <ol style="list-style-type: none"> <li data-bbox="231 443 1458 562">4. <i>Standard Materials: Standard materials, including standard solutions, are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions, which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.</i> <li data-bbox="231 595 1366 656">5. <i>Isomer Separation: The isolation or separation of isomers from a mixture of isomers is to be considered to as origin conferring.</i> <li data-bbox="231 689 1469 1055">6. <i>Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</i> <ol style="list-style-type: none"> <li data-bbox="327 902 815 931">a. <i>Dissolving in water or other solvents;</i> <li data-bbox="327 965 1011 994">b. <i>The eliminating of solvents including solvent water; or</i> <li data-bbox="327 1028 999 1057">c. <i>The addition or elimination of water of crystallisation.</i> 	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 39 Plastics and Articles Thereof	
Note: <i>The deliberate and proportionally controlled mixing or blending of polymers, which results in the production of a polymer blend having physical and/or chemical characteristics different from the individual constituents, is considered to be origin conferring.</i>	
<p>39.17 Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</p> <p>3917.10 - Artificial guts (sausage casings) of hardened protein or of cellulosic materials</p> <p>- Tubes, pipes and hoses, rigid :</p> <p>3917.21 -- Of polymers of ethylene</p> <p>3917.22 -- Of polymers of propylene</p> <p>3917.23 -- Of polymers of vinyl chloride</p> <p>3917.29 -- Of other plastics</p> <p>- Other tubes, pipes and hoses :</p> <p>3917.31 -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa</p> <p>3917.32 -- Other, not reinforced or otherwise combined with other materials, without fittings</p> <p>3917.33 -- Other, not reinforced or otherwise combined with other materials, with fittings</p> <p>3917.39 -- Other</p> <p>3917.40 - Fittings</p>	<p>39.17</p> <p>A change to subheading 3917.10 through 3917.40 from any other subheading.</p>
<p>39.19 Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</p> <p>3919.10 - In rolls of a width not exceeding 20 cm</p> <p>3919.90 - Other</p>	<p>39.19 – 39.20</p> <p>A change to heading 39.19 through 39.20 from any other heading; or</p>
<p>39.20 Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</p> <p>3920.10 - Of polymers of ethylene</p> <p>3920.20 - Of polymers of propylene</p> <p>3920.30 - Of polymers of styrene</p> <p>- Of polymers of vinyl chloride :</p> <p>3920.43 - Containing by weight not less than 6% of plasticizers</p> <p>3920.49 -Other</p> <p>- Of acrylic polymers :</p> <p>3920.51 -- Of polymethyl methacrylate</p> <p>3920.59 -- Other</p> <p>- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :</p> <p>3920.61 -- Of polycarbonates</p> <p>3920.62 -- Of polyethylene terephthalate</p> <p>3920.63 -- Of unsaturated polyesters</p> <p>3920.69 -- Of other polyesters</p> <p>- Of cellulose or its chemical derivatives :</p> <p>3920.71 -- Of regenerated cellulose</p> <p>3920.72 -- Of vulcanised fibre</p> <p>3920.73 -- Of cellulose acetate</p> <p>3920.79 -- Of other cellulose derivatives</p> <p>- Of other plastics :</p> <p>3920.91 -- Of polyvinyl butyral</p> <p>3920.92 -- Of polyamides</p> <p>3920.93 -- Of amino-resins</p> <p>3920.94 -- Of phenolic resins</p> <p>3920.99 -- Of other plastics</p>	<p>No change in tariff classification is required provided there is a qualifying value content of not less than 35%.</p>

PRODUCT DESCRIPTION	AGREED RULES
<p>39.21 Other plates, sheets, film, foil and strip, of plastics. - Cellular :</p> <p>3921.11 -- Of polymers of styrene 3921.12 -- Of polymers of vinyl chloride 3921.13 - Of polyurethanes 3921.14 -- Of regenerated cellulose 3921.19 -- Of other plastics 3921.90 - Other</p>	<p>39.21 – 39.22 A change to heading 39.21 through 39.22 from any other heading; or</p> <p>No change in tariff classification is required provided there is a qualifying value content of not less than 35%.</p>
<p>39.22 Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</p> <p>3922.10 - Baths, shower-baths, sinks and wash-basins 3922.20 - Lavatory seats and covers 3922.90 - Other</p>	
<p>39.23 Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</p> <p>3923.10 - Boxes, cases, crates and similar articles - Sacks and bags (including cones) :</p> <p>3923.21 -- Of polymers of ethylene 3923.29 -- Of other plastics 3923.30 - Carboys, bottles, flasks and similar articles 3923.40 - Spools, cops, bobbins and similar supports 3923.50 - Stoppers, lids, caps and other closures 3923.90 - Other</p>	<p>39.23 A change to heading 39.23 from any other heading.</p>
<p>39.24 Tableware, kitchenware, other household articles and toilet articles, of plastics.</p> <p>3924.10 - Tableware and kitchenware 3924.90 - Other</p>	<p>39.24 A change to heading 39.24 from any other heading.</p>
<p>39.25 Builders' ware of plastics, not elsewhere specified or included.</p> <p>3925.10 - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l 3925.20 - Doors, windows and their frames and thresholds for doors 3925.30 - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof 3925.90 - Other</p>	<p>39.25 A change to heading 39.25 from any other heading; or</p> <p>No change in tariff classification is required provided there is a qualifying value content of not less than 35%.</p>

PRODUCT DESCRIPTION	AGREED RULES
Chapter 41 Raw hides and skins (other than furskins) and leather	
<p>41.01 Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</p> <p>4101.20 - Whole hides and skins of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved</p> <p>4101.50 -- Whole hides and skins, of a weight exceeding 16 kg</p> <p>4101.90 -- Other, including butts, bends and bellies</p>	<p>41.01 – 41.03 A change to heading 41.01 through 41.03 from any other chapter.</p>
<p>41.02 Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.</p> <p>4102.10 - With wool on</p> <p>4102.21 -- Pickled</p> <p>4102.29 -- Other</p>	
<p>41.03 Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.</p> <p>4103.10 - Of goats or kids</p> <p>4103.20 - Of reptiles</p> <p>4103.30 - Of swine</p> <p>4103.90 - Other</p>	
<p>41.04 Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</p> <p>- In the wet state (including wet-blue) :</p> <p>4104.11 -- Full grains, unsplit; grain splits</p> <p>4104.19 -- Other</p> <p>- In the dry state (crust) :</p> <p>4104.41 -- Full grains, unsplit; grain splits</p> <p>4104.49 -- Other</p>	<p>41.04 A change to heading 41.04 from any other heading. The process of preparing leathers from “wet blue” leathers to “crust” leathers is allowed.</p>

PRODUCT DESCRIPTION	AGREED RULES
Chapter 44 Wood and Articles of Wood; Wood Charcoal	
<p>44.12 Plywood, veneered panels and similar laminated wood. - Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:</p> <p>4412.13 -- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter</p> <p>4412.14 -- Other, with at least one outer ply of non-coniferous wood</p> <p>4412.19 -- Other - Other, with at least one outer ply of non-coniferous wood:</p> <p>4412.22 -- With at least one ply of tropical wood specified in Sub-heading Note 1 to this Chapter</p> <p>4412.23 -- Other, containing at least one layer of particle board</p> <p>4412.29 -- Other - Other:</p> <p>4412.92 -- With at least one ply of tropical wood specified in Sub-heading Note 1 to this Chapter</p> <p>4412.93 -- Other, containing at least one layer of particle board</p> <p>4412.99 -- Other</p>	<p>44.12 – 44.14 A change to heading 44.12 through 44.14 from any other heading.</p>
<p>44.13 Densified wood, in blocks, plates, strips or profile shapes.</p>	
<p>44.14 Wood frames for paintings, photographs, mirrors or similar objects.</p>	
<p>44.17 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</p>	<p>44.17 – 44.18 A change to heading 44.17 through 44.18 from any other heading.</p>
<p>44.18 Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.</p> <p>4418.10 - Windows, French-windows and their frames</p> <p>4418.20 - Doors and their frames and thresholds</p> <p>4418.30 - Parquet panels</p> <p>4418.40 - Shuttering for concrete constructional work</p> <p>4418.50 - Shingles and shakes</p> <p>4418.90 - Other</p>	
<p>44.20 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.</p> <p>4420.10 - Statuettes and other ornaments, of wood</p> <p>4420.90 - Other</p>	<p>44.20 – 44.21 A change to heading 44.20 through 44.21 from any other heading.</p>
<p>44.21 Other articles of wood.</p> <p>4421.10 - Clothes hangers</p> <p>4421.90 - Other</p>	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 48 Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard	
48.01 Newsprint, in rolls or sheets.	48.01 – 48.07 A change to heading 48.01 through 48.07 from any other heading.
<p>48.02 Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch cards and punch tape paper, in rolls or rectangular (including square) or sheets, of any size, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.</p> <p>4802.10 - Hand-made paper and paperboard</p> <p>4802.20 - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard</p> <p>4802.30 - Carbonising base paper</p> <p>4802.40 - Wallpaper base</p> <p>- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :</p> <p>4802.54 -- Weighing less than 40 g/m²</p> <p>4802.55 -- Weighing 40 g/m² or more but not more than 150 g/m², in rolls</p> <p>4802.56 -- Weighing 40 g/m² or more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state</p> <p>4802.57 -- Other, weighing 40 g/m² or more but not more than 150 g/m²</p> <p>4802.58 -- Weighing more than 150 g/m²</p> <p>- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process</p> <p>4802.61 -- In rolls</p> <p>4802.62 -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state</p> <p>4802.69 -- Other</p>	
48.03 Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface- decorated or printed, in rolls or sheets.	

PRODUCT DESCRIPTION	AGREED RULES
<p>48.04 Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03. - Kraftliner :</p> <p>4804.11 -- Unbleached</p> <p>4804.19 -- Other</p> <p>- Sack kraft paper :</p> <p>4804.21 -- Unbleached</p> <p>4804.29 -- Other</p> <p>- Other kraft paper and paperboard weighing 150 g/m² or less :</p> <p>4804.31 -- Unbleached</p> <p>4804.39 -- Other</p> <p>- Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m² :</p> <p>4804.41 -- Unbleached</p> <p>4804.42 -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process</p> <p>4804.49 -- Other</p> <p>- Other kraft paper and paperboard weighing 225 g/m² or more :</p> <p>4804.51 -- Unbleached</p> <p>4804.52 -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process</p> <p>4804.59 -- Other</p>	
<p>48.05 Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 32 to this Chapter</p> <p>- Fluting paper :</p> <p>4805.11 - Semi-chemical fluting paper</p> <p>4805.12 -- Straw fluting paper</p> <p>4805.19 -- With only one outer layer bleached</p> <p>4805.23 -- Other</p> <p>- Testliner (recycled liner board) :</p> <p>4805.24 -- Weighing more than 150 g/m² or less</p> <p>4805.25 -- Weighing more than 150 g/m²</p> <p>4805.30 - Sulphite wrapping paper</p> <p>4805.40 - Filter paper and paperboard</p> <p>4805.50 - Felt paper and paperboard</p> <p>- Other :</p> <p>4805.91 -- Weighing 150 g/m² or less</p> <p>4805.92 -- Weighing more than 150 g/m² but less than 225 g/m²</p> <p>4805.93 -- Weighing 225 g/m² or more</p>	
<p>48.06 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</p> <p>4806.10 - Vegetable parchment</p> <p>4806.20 - Greaseproof papers</p> <p>4806.30 - Tracing papers</p> <p>4806.40 - Glassine and other glazed transparent or translucent papers</p>	
<p>48.07 Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.</p>	

PRODUCT DESCRIPTION	AGREED RULES
<p>48.08 Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03.</p> <p>4808.10 - Corrugated paper and paperboard, whether or not perforated</p> <p>4808.20 - Sack kraft paper, creped or crinkled, whether or not embossed or perforated</p> <p>4808.30 - Other kraft paper, creped or crinkled, whether or not embossed or perforated</p> <p>4808.90 - Other</p>	<p>48.08 A change to heading 48.08 from any other heading.</p>
<p>48.09 Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</p> <p>4809.10 - Carbon or similar copying papers</p> <p>4809.20 - Self-copy paper</p> <p>4809.90 - Other</p>	<p>48.09 – 48.10 A change to heading 48.09 through 48.10 from any other heading.</p>
<p>48.10 Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.</p> <p>- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :</p> <p>4810.13 -- In rolls</p> <p>4810.14 -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state</p> <p>4810.19 -- Other</p> <p>- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :</p> <p>4810.22 -- Light-weight coated paper</p> <p>4810.29 -- Other</p> <p>- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :</p> <p>4810.31 -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less</p> <p>4810.32 -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²</p> <p>4810.39 -- Other</p> <p>- Other paper and paperboard :</p> <p>4810.91 -- Multi-ply</p> <p>4810.99 -- Other</p>	

PRODUCT DESCRIPTION	AGREED RULES
<p>48.11 Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10.</p> <p>4811.10 - Tarred, bituminised or asphalted paper and paperboard - Gummed or adhesive paper and paperboard :</p> <p>4811.21 -- Self-adhesive 4811.29 -- Other - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :</p> <p>4811.31 -- Bleached, weighing more than 150 g/m² 4811.39 -- Other</p> <p>4811.40 - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol</p> <p>4811.90 - Other paper, paperboard, cellulose wadding and webs of cellulose fibres</p>	<p>48.11 A change to heading 48.11 from any other heading; or</p> <p>No change in tariff classification is required provided there is a qualifying value content of not less than 35%.</p>
<p>48.12 Filter blocks, slabs and plates, of paper pulp.</p>	<p>48.12 – 48.15 A change to heading 48.12 through 48.15 from any other heading.</p>
<p>48.13 Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</p> <p>4813.10 - In the form of booklets or tubes 4813.20 - In rolls of a width not exceeding 5 cm 4813.90 - Other</p>	
<p>48.14 Wallpaper and similar wall coverings; window transparencies of paper.</p> <p>4814.10 - "Ingrain" paper 4814.20 - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics 4814.30 - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven 4814.90 - Other</p>	
<p>48.15 Floor coverings on a base of paper or of paperboard, whether or not cut to size.</p>	<p>48.16 A change to heading 48.16 from any other heading, except from heading 48.09.</p>
<p>48.16 Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</p> <p>4816.10 - Carbon or similar copying papers 4816.20 - Self-copy paper 4816.30 - Duplicator stencils 4816.90 - Other</p>	
<p>48.17 Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</p> <p>4817.10 - Envelopes 4817.20 - Letter cards, plain postcards and correspondence cards 4817.30 - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery</p>	<p>48.17 A change to heading 48.17 from any other heading.</p>

PRODUCT DESCRIPTION	AGREED RULES
<p>48.18 Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</p> <p>4818.10 - Toilet paper 4818.20 - Handkerchiefs, cleansing or facial tissues and towels 4818.30 - Tablecloths and serviettes</p> <p>4818.40 - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles 4818.50 - Articles of apparel and clothing accessories 4818.90 - Other</p>	<p>4818.10 – 4818.30 A change to subheading 4818.10 through 4818.30 from any other heading, except from heading 48.03.</p> <p>4818.40 – 4818.90 A change to subheading 4818.40 through 4818.90 from any other heading.</p>
<p>48.20 Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</p> <p>4820.10 - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles 4820.20 - Exercise books 4820.30 - Binders (other than book covers), folders and file covers 4820.40 - Manifold business forms and interleaved carbon sets 4820.50 - Albums for samples or for collections 4820.90 - Other</p>	<p>48.20 A change to heading 48.20 from any other heading.</p>
<p>48.21 Paper or paperboard labels of all kinds, whether or not printed.</p> <p>4821.10 - Printed 4821.90 - Other</p>	<p>48.21 A change to heading 48.21 from any other heading.</p>
<p>48.22 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</p> <p>4822.10 - Of a kind used for winding textile yarn 4822.90 - Other</p>	<p>48.22 A change to heading 48.22 from any other heading.</p>

PRODUCT DESCRIPTION	AGREED RULES
<p>48.23 Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres - Gummed or adhesive paper, in strips or rolls :</p> <p>4823.11 -- Self-adhesive 4823.19 -- Other 4823.20 - Filter paper and paperboard 4823.40 - Rolls, sheets and dials, printed for self-recording apparatus - Other paper and paperboard, of a kind used for writing, printing or other graphic purposes :</p> <p>4823.60 - Trays, dishes, plates, cups and the like, of paper or paperboard 4823.70 - Moulded or pressed articles of paper pulp 4823.90 - Other</p>	<p>4823.12 - 4823.40 A change to subheading 4823.12 through 4823.40 from any other subheading; or No change in tariff classification is required provided there is a qualifying value content of not less than 35%.</p> <p>4823.60 – 4823.70 A change to subheading 4823.60 through 4823.70 from any other heading.</p> <p>4823.90 A change to subheading 4823.90 from any other subheading; or No change in tariff classification is required provided there is a qualifying value content of not less than 35%.</p>

PRODUCT DESCRIPTION	AGREED RULES
Chapter 61 Articles of Apparel and Clothing Accessories, Knitted or Crocheted	
61.01 Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03. 6101.10 - Of wool or fine animal hair 6101.20 - Of cotton 6101.30 - Of man-made fibres	61.01 – 61.14 A change to heading 61.01 through 61.14 from any other heading.
6101.90 - Of other textile materials	
61.02 Women's or girl's overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04. 6102.10 - Of wool or fine animal hair 6102.20 - Of cotton 6102.30 - Of man-made fibres	
6102.90 - Of other textile materials	
61.03 Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. - Suits: 6103.11 -- Of wool or fine animal hair 6103.12 -- Of synthetic fibres	
6103.19 -- Of other textile materials	
- Ensembles: 6103.21 -- Of wool or fine animal hair 6103.22 -- Of cotton 6103.23 -- Of synthetic fibres 6103.29 -- Of other textile materials	
- Jackets and blazers: 6103.31 -- Of wool or fine animal hair 6103.32 -- Of cotton 6103.33 -- Of synthetic fibres	
6103.39 -- Of other textile materials	
- Trousers, bib and brace overalls, breeches and shorts: 6103.41 -- Of wool or fine animal hair 6103.42 -- Of cotton 6103.43 -- Of synthetic fibres 6103.49 -- Of other textile materials	

PRODUCT DESCRIPTION	AGREED RULES
<p>61.04 Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</p> <p>- Suits:</p> <p>6104.11 -- Of wool or fine animal hair</p> <p>6104.12 -- Of cotton</p> <p>6104.13 -- Of synthetic fibres</p> <p>6104.19 -- Of other textile materials</p>	
<p>6104.19 -- Of other textile materials</p>	
<p>- Ensembles:</p> <p>6104.21 -- Of wool or fine animal hair</p> <p>6104.22 -- Of cotton</p> <p>6104.23 -- Of synthetic fibres</p> <p>6104.29 -- Of other textile materials</p>	
<p>- Jackets and blazers:</p> <p>6104.31 -- Of wool or fine animal hair</p> <p>6104.32 -- Of cotton</p> <p>6104.33 -- Of synthetic fibres</p>	
<p>6104.39 -- Of other textile materials</p>	
<p>- Dresses:</p> <p>6104.41 -- Of wool or fine animal hair</p> <p>6104.42 -- Of cotton</p> <p>6104.43 -- Of synthetic fibres</p> <p>6104.44 -- Of artificial fibres</p> <p>6104.49 -- Of other textile materials</p>	
<p>- Skirts and divided skirts:</p> <p>6104.51 -- Of wool or fine animal hair</p> <p>6104.52 -- Of cotton</p> <p>6104.53 -- Of synthetic fibres</p>	
<p>6104.59 -- Of other textile materials</p>	
<p>- Trousers, bib and brace overalls, breeches and shorts:</p> <p>6104.61 -- Of wool or fine animal hair</p> <p>6104.62 -- Of cotton</p> <p>6104.63 -- Of synthetic fibres</p> <p>6104.69 -- Of other textile materials</p>	
<p>61.05 Men's or boys' shirts, knitted or crocheted.</p> <p>6105.10 - Of cotton</p> <p>6105.20 - Of man-made fibres</p> <p>6105.90 - Of other textile materials</p>	

PRODUCT DESCRIPTION	AGREED RULES
61.06 Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted. 6106.10 - Of cotton 6106.20 - Of man-made fibres 6106.90 - Of other textile materials	
61.07 Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. - Underpants and briefs: 6107.11 -- Of cotton 6107.12 -- Of man-made fibres 6107.19 -- Of other textile materials	
- Nightshirts and pyjamas: 6107.21 -- Of cotton	
6107.22 -- Of man-made fibres 6107.29 -- Of other textile materials - Other: 6107.91 -- Of cotton 6107.92 -- Of man-made fibres 6107.99 -- Of other textile materials	
61.08 Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted. - Slips and petticoats: 6108.11 -- Of man-made fibres 6108.19 -- Of other textile materials	
- Briefs and panties: 6108.21 -- Of cotton	
6108.22 -- Of man-made fibres 6108.29 -- Of other textile materials	
- Nightdresses and pyjamas: 6108.31 -- Of cotton	
6108.32 -- Of man-made fibres 6108.39 -- Of other textile materials	
- Other: 6108.91 -- Of cotton 6108.92 -- Of man-made fibres 6108.99 -- Of other textile materials	
61.09 T-shirts, singlets and other vests, knitted or crocheted. 6109.10 - Of cotton 6109.90 - Of other textile materials	

PRODUCT DESCRIPTION	AGREED RULES
<p>61.10 Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.</p> <p>6110.10 - Of wool or fine animal hair</p> <p>6110.20 - Of cotton</p> <p>6110.30 - Of man-made fibres</p> <p>6110.90 - Of other textile materials</p>	
<p>61.11 Babies' garments and clothing accessories, knitted or crocheted.</p> <p>6111.10 - Of wool or fine animal hair</p> <p>6111.20 - Of cotton</p> <p>6111.30 - Of synthetic fibres</p> <p>6111.90 - Of other textile materials</p>	
<p>61.12 Track suits, ski suits and swimwear, knitted or crocheted.</p> <p>- Track suits:</p> <p>6112.11 -- Of cotton</p> <p>6112.12 -- Of synthetic fibres</p> <p>6112.19 -- Of other textile materials</p>	
<p>6112.20 - Ski suits</p>	
<p>Men's or boys' swimwear:</p> <p>6112.31 -- Of synthetic fibres</p> <p>6112.39 -- Of other textile materials</p> <p>- Women's or girls' swimwear:</p> <p>6112.41 -- Of synthetic fibres</p> <p>6112.49 -- Of other textile materials</p>	
<p>61.13 Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.</p>	
<p>61.14 Other garments, knitted or crocheted.</p> <p>6114.10 - Of wool or fine animal hair</p> <p>6114.20 - Of cotton</p> <p>6114.30 - Of man-made fibres</p> <p>6114.90 - Of other textile materials</p>	
<p>61.15 Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.</p> <p>- Panty hose and tights:</p> <p>6115.11 -- Of synthetic fibres, measuring per single yarn less than 67 decitex</p> <p>6115.12 -- Of synthetic fibres, measuring per single yarn 67 decitex or more</p> <p>6115.19 -- Of other textile materials</p> <p>6115.20 - Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex</p> <p>- Other:</p> <p>6115.91 -- Of wool or fine animal hair</p> <p>6115.92 -- Of cotton</p> <p>6115.93 -- Of synthetic fibres</p> <p>6115.99 -- Of other textile materials</p>	<p>6115.11 – 6115.99 A change to subheading 6115.11 through 6115.99 from any other subheading.</p>

PRODUCT DESCRIPTION	AGREED RULES
61.16 Gloves, mittens and mitts, knitted or crocheted. 6116.10 - Impregnated, coated or covered with plastics or rubber - Other: 6116.91 -- Of wool or fine animal hair 6116.92 -- Of cotton 6116.93 -- Of synthetic fibres 6116.99 -- Of other textile materials	61.16 – 61.17 A change to heading 61.16 through 61.17 from any other heading.
61.17 Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. 6117.10 - Shawls, scarves, mufflers, mantillas, veils and the like 6117.20 - Ties, bow ties and cravats 6117.80 - Other accessories 6117.90 - Parts	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 62 Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted	
<p>62.01 Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03. - Overcoats, raincoats, car-coats, capes, cloaks and similar articles:</p> <p>6201.11 -- Of wool or fine animal hair 6201.12 -- Of cotton 6201.13 -- Of man-made fibres</p>	<p>62.01 – 62.17 A change to heading 62.01 through 62.17 from any other chapter, importation of sleeve, collar or cuff of heading 62.17 is allowed.</p>
<p>6201.19 -- Of other textile materials</p>	
<p>- Other:</p> <p>6201.91 -- Of wool or fine animal hair 6201.92 -- Of cotton 6201.93 -- Of man-made fibres</p>	
<p>6201.99 -- Of other textile materials</p>	
<p>62.02 Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04. - Overcoats, raincoats, car-coats, capes, cloaks and similar articles:</p> <p>6202.11 -- Of wool or fine animal hair 6202.12 -- Of cotton 6202.13 -- Of man-made fibres</p>	
<p>6202.19 -- Of other textile materials</p> <p>- Other:</p> <p>6202.91 -- Of wool or fine animal hair 6202.92 -- Of cotton 6202.93 -- Of man-made fibres</p>	
<p>6202.99 -- Of other textile materials</p>	
<p>62.03 Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). - Suits:</p> <p>6203.11 -- Of wool or fine animal hair 6203.12 -- Of synthetic fibres</p>	
<p>6203.19 -- Of other textile materials</p>	
<p>Ensembles:</p> <p>6203.21 -- Of wool or fine animal hair 6203.22 -- Of cotton 6203.23 -- Of synthetic fibres 6203.29 -- Of other textile materials</p>	
<p>- Jackets and blazers:</p> <p>6203.31 -- Of wool or fine animal hair 6203.32 -- Of cotton 6203.33 -- Of synthetic fibres</p>	

PRODUCT DESCRIPTION	AGREED RULES
6203.39 -- Of other textile materials	
<p>- Trousers, bib and brace overalls, breeches and shorts:</p> 6203.41 -- Of wool or fine animal hair 6203.42 -- Of cotton 6203.43 -- Of synthetic fibres 6203.49 -- Of other textile materials	
62.04 Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). - Suits: 6204.11 -- Of wool or fine animal hair 6204.12 -- Of cotton 6204.13 -- Of synthetic fibres	
6204.19 -- Of other textile materials	
<p>- Ensembles:</p> 6204.21 -- Of wool or fine animal hair 6204.22 -- Of cotton 6204.23 -- Of synthetic fibres 6204.29 -- Of other textile materials	
<p>- Jackets and blazers:</p> 6204.31 -- Of wool or fine animal hair 6204.32 -- Of cotton 6204.33 -- Of synthetic fibres	
6204.39 -- Of other textile materials	
<p>- Dresses:</p> 6204.41 -- Of wool or fine animal hair 6204.42 -- Of cotton 6204.43 -- Of synthetic fibres 6204.44 -- Of artificial fibres 6204.49 -- Of other textile materials	
<p>- Skirts and divided skirts:</p> 6204.51 -- Of wool or fine animal hair 6204.52 -- Of cotton 6204.53 -- Of synthetic fibres	
6204.59 -- Of other textile materials	
<p>- Trousers, bib and brace overalls, breeches and shorts:</p> 6204.61 -- Of wool or fine animal hair 6204.62 -- Of cotton 6204.63 -- Of synthetic fibres 6204.69 -- Of other textile materials	
62.05 Men's or boys' shirts. 6205.10 - Of wool or fine animal hair	

PRODUCT DESCRIPTION	AGREED RULES
6205.20 - Of cotton 6205.30 - Of man-made fibres	
6205.90 - Of other textile materials	
62.06 Women's or girls' blouses, shirts and shirt-blouses. 6206.10 - Of silk or silk waste 6206.20 - Of wool or fine animal hair 6206.30 - Of cotton 6206.40 - Of man-made fibres 6206.90 - Of other textile materials	
62.07 Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. - Underpants and briefs: 6207.11 -- Of cotton 6207.19 -- Of other textile materials - Nightshirts and pyjamas: 6207.21 -- Of cotton 6207.22 -- Of man-made fibres 6207.29 -- Of other textile materials - Other: 6207.91 -- Of cotton 6207.92 -- Of man-made fibres 6207.99 -- Of other textile materials	
62.08 Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles. - Slips and petticoats: 6208.11 -- Of man-made fibres 6208.19 -- Of other textile materials - Nightdresses and pyjamas: 6208.21 -- Of cotton 6208.22 -- Of man-made fibres 6208.29 -- Of other textile materials - Other: 6208.91 -- Of cotton 6208.92 -- Of man-made fibres 6208.99 -- Of other textile materials	
62.09 Babies' garments and clothing accessories. 6209.10 - Of wool or fine animal hair 6209.20 - Of cotton 6209.30 - Of synthetic fibres 6209.90 - Of other textile materials	
62.10 Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07. 6210.10 - Of fabrics of heading No. 56.02 or 56.03 6210.20 - Other garments, of the type described in subheadings 6201.11 to 6201.19 6210.30 - Other garments, of the type described in subheadings 6202.11 to 6202.19 6210.40 - Other men's or boys' garments 6210.50 - Other women's or girls' garments	

PRODUCT DESCRIPTION	AGREED RULES
62.11 Track suits, ski suits and swimwear; other garments. - Swimwear: 6211.11 -- Men's or boys' 6211.12 -- Women's or girls'	
6211.20 - Ski suits	
- Other garments, men's or boys': 6211.31 -- Of wool or fine animal hair 6211.32 -- Of cotton 6211.33 -- Of man-made fibres 6211.39 -- Of other textile materials - Other garments, women's or girls': 6211.41 -- Of wool or fine animal hair 6211.42 -- Of cotton 6211.43 -- Of man-made fibres 6211.49 -- Of other textile materials	
62.12 Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. 6212.10 - Brassières	
6212.20 - Girdles and panty-girdles 6212.30 - Corselettes 6212.90 - Other	
62.13 Handkerchiefs. 6213.10 - Of silk or silk waste 6213.20 - Of cotton 6213.90 - Of other textile materials	
62.14 Shawls, scarves, mufflers, mantillas, veils and the like. 6214.10 - Of silk or silk waste 6214.20 - Of wool or fine animal hair 6214.30 - Of synthetic fibres 6214.40 - Of artificial fibres 6214.90 - Of other textile materials	
62.15 Ties, bow ties and cravats. 6215.10 - Of silk or silk waste 6215.20 - Of man-made fibres 6215.90 - Of other textile materials	
62.16 Gloves, mittens and mitts.	
62.17 Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12. 6217.10 - Accessories 6217.90 - Parts	

PRODUCT DESCRIPTION		AGREED RULES
Chapter 68 Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials		
68.01	Setts, curbstones and flagstones, of natural stone (except slate).	68.01 – 68.11 A change to heading 68.01 through 68.11 from any other heading.
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
6802.10	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
6802.21	-- Marble, travertine and alabaster	
6802.22	-- Other calcareous stone	
6802.23	-- Granite	
6802.29	-- Other stone - Other:	
6802.91	-- Marble, travertine and alabaster	
6802.92	-- Other calcareous stone	
6802.93	-- Granite	
6802.99	-- Other stone	
68.03	Worked slate and articles of slate or of agglomerated slate.	
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	
6804.10	- Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like:	
6804.21	-- Of agglomerated synthetic or natural diamond	
6804.22	-- Of other agglomerated abrasives or of ceramics	
6804.23	-- Of natural stone	
6804.30	- Hand sharpening or polishing stones	
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	
6805.10	- On a base of woven textile fabric only	
6805.20	- On a base of paper or paperboard only	
6805.30	- On a base of other materials	
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69.	

PRODUCT DESCRIPTION	AGREED RULES
6806.10 - Slag wool, rock wool and similar mineral wools, (including intermixtures thereof), in bulk, sheets or rolls 6806.20 - Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) 6806.90 - Other	
68.07 Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch). 6807.10 - In rolls 6807.90 - Other	
68.08 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	
68.09 Articles of plaster or of compositions based on plaster. - Boards, sheets, panels, tiles and similar articles, not ornamented: 6809.11 -- Faced or reinforced with paper or paperboard only 6809.19 -- Other 6809.90 - Other articles	
68.10 Articles of cement, of concrete or of artificial stone, whether or not reinforced. - Tiles, flagstones, bricks and similar articles: 6810.11 -- Building blocks and bricks 6810.19 -- Other - Other articles: 6810.91 -- Prefabricated structural components for building or civil engineering 6810.99 -- Other	
68.11 Articles of asbestos-cement, of cellulose fibre-cement or the like. 6811.10 - Corrugated sheets 6811.20 - Other sheets, panels, tiles and similar articles 6811.30 - Tubes, pipes and tube or pipe fittings 6811.90 - Other articles	

PRODUCT DESCRIPTION		AGREED RULES
Chapter 69 Ceramic Products		
69.01	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	69.01 – 69.14 A change to heading 69.01 through 69.14 from any other heading.
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	
6902.10	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	
6902.20	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	
6902.90	- Other	
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	
6903.10	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	
6903.20	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	
6903.90	- Other	
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	
6904.10	- Building bricks	
6904.90	- Other	
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
6905.10	- Roofing tiles	
6905.90	- Other	
69.06	Ceramic pipes, conduits, guttering and pipe fittings.	
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	
6907.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	
6907.90	- Other	
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	
6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	
6908.90	- Other	

PRODUCT DESCRIPTION	AGREED RULES
<p>69.09 Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. - Ceramic wares for laboratory, chemical or other technical uses:</p> <p>6909.11 -- Of porcelain or china 6909.12 --Articles having a hardness equivalent to 9 or more on the Mohs scale 6909.19 -- Other 6909.90 - Other</p>	
<p>69.10 Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</p> <p>6910.10 - Of porcelain or china 6910.90 - Other</p>	
<p>69.11 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</p> <p>6911.10 - Tableware and kitchenware 6911.90 - Other</p>	
<p>69.12 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</p>	
<p>69.13 Statuettes and other ornamental ceramic articles.</p> <p>6913.10 - Of porcelain or china 6913.90 - Other</p>	
<p>69.14 Other ceramic articles.</p> <p>6914.10 - Of porcelain or china 6914.90 - Other</p>	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 70 Glass and Glassware	
70.01 Cullet and other waste and scrap of glass; glass in the mass.	70.01 A change to heading 70.01 from any other heading.
70.03 Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. - Non-wired sheets: 7003.12 -- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer 7003.19 -- Other 7003.20 - Wired sheets 7003.30 - Profiles	70.03 A change to heading 70.03 from any other heading.
70.06 Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	70.06 A change to heading 70.06 from any other heading.
70.09 Glass mirrors, whether or not framed, including rear-view mirrors. 7009.10 - Rear-view mirrors for vehicles	70.09 – 70.10 A change to heading 70.09 through 70.10 from any other heading.
- Other: 7009.91 -- Unframed 7009.92 -- Framed	
70.10 Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass. 7010.10 - Ampoules 7010.20 - Stoppers, lids and other closures 7010.90 - Other	

PRODUCT DESCRIPTION	AGREED RULES
<p>70.13 Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).</p> <p>7013.10 - Of glass-ceramics - Drinking glasses other than of glass-ceramics:</p> <p>7013.21 -- Of lead crystal</p> <p>7013.29 -- Other - Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:</p> <p>7013.31 -- Of lead crystal</p> <p>7013.32 -- Of glass having a linear co-efficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C</p> <p>7013.39 -- Other - Other glassware:</p> <p>7013.91 -- Of lead crystal</p> <p>7013.99 -- Other</p>	<p>70.13 A change to heading 70.13 from any other heading.</p>

PRODUCT DESCRIPTION	AGREED RULES
Chapter 73 Articles of Iron or Steel	
73.09 Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	73.09 – 73.11 A change to heading 73.09 through 73.11 from any other heading; or No change in tariff classification is required provided there is a qualifying value content of not less than 35%.
73.10 Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. 7310.10 - Of a capacity of 50 l or more - Or a capacity of less than 50 l: 7310.21 -- Cans which are to be closed by soldering or crimping 7310.29 -- Other	
73.11 Containers for compressed or liquefied gas, of iron or steel.	
73.14 Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. - Woven cloth : 7314.12 -- Endless bands for machinery, of stainless steel 7314.13 -- Other endless bands for machinery 7314.14 -- Other woven cloth, of stainless steel 7314.19 -- Other 7314.20 - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more - Other grill, netting and fencing, welded at the intersection : 7314.31 -- Plated or coated with zinc 7314.39 -- Other - Other cloth, grill, netting and fencing : 7314.41 -- Plated or coated with zinc 7314.42 -- Coated with plastics 7314.49 -- Other 7314.50 - Expanded metal	73.14 A change to heading 73.14 from any other heading; or No change in tariff classification is required provided there is a qualifying value content of not less than 35%.
73.23 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. 7323.10 - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like - Other : 7323.91 -- Of cast iron, not enamelled 7323.92 -- Of cast iron, enamelled 7323.93 -- Of stainless steel 7323.94 -- Of iron (other than cast iron) or steel, enamelled 7323.99 -- Other	73.23 A change to heading 73.23 from any other heading.

PRODUCT DESCRIPTION	AGREED RULES
Chapter 76 Aluminium and Articles Thereof	
76.04 Aluminium bars, rods and profiles. 7604.10 - Of aluminium, not alloyed - Of aluminium alloys: 7604.21 -- Hollow profiles 7604.29 --Other	76.04 A change to heading 76.04 from any other heading.
76.06 Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. - Rectangular (including square): 7606.11 --Of aluminium, not alloyed 7606.12 --Of aluminium alloys -Other: 7606.91 --Of aluminium, not alloyed 7606.92 --Of aluminium alloys	76.06 A change to heading 76.06 from any other heading; or No change in tariff classification is required provided there is a qualifying value content of 35%.
76.08 Aluminium tubes and pipes. 7608.10 - Of aluminium, not alloyed 7608.20 - Of aluminium alloys	76.08 A change to heading 76.08 from any other heading.
76.10 Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. 7610.10 - Doors, windows and their frames and thresholds for doors 7610.90 - Other	76.10 A change to heading 76.10 from any other heading; or No change in tariff classification is required provided there is a qualifying value content of 35%.
76.12 Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment 7612.10 - Collapsible tubular containers 7612.90 - Other	76.12 A change to heading 76.12 from any other heading; or No change in tariff classification is required provided there is a qualifying value content of 35%.
76.13 Aluminium containers for compressed or liquefied gas.	76.13 A change to heading 76.08 from any other heading.

PRODUCT DESCRIPTION	AGREED RULES
Chapter 83 Miscellaneous Articles of Base Metal	
<p>83.09 Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.</p> <p>8309.10 - Crown corks</p> <p>8309.90 - Other</p>	<p>8309.10 A change to subheading 8309.10 from any other heading.</p> <p>8309.90 A change to subheading 8309.90 from any other heading; or</p> <p>No change in tariff classification required provided there is a qualifying value content of 35%.</p>
<p>83.10 Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.</p>	<p>83.10 A change to heading 83.10 from any other heading.</p>
Chapter 84 Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof	
<p>84.18 Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</p> <p>8418.10 -Combined refrigerator-freezers, fitted with separate external doors - Refrigerators, household type:</p> <p>8418.21 --Compression-type</p> <p>8418.22 --Absorption-type, electrical</p> <p>8418.29 --Other</p>	<p>84.18 A change to heading 84.18 from any other heading; or</p> <p>No change in tariff classification is required provided there is a qualifying value content of not less than 50%.</p>
<p>8418.30 - Freezers of the chest type, not exceeding 800 l capacity</p> <p>8418.40 - Freezers of the upright type, not exceeding 900 l capacity</p> <p>8418.50 -Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture - Other refrigerating or freezing equipment; heat pumps:</p> <p>8418.61 --Compression type units whose condensers are heat exchangers</p> <p>8418.69 --Other</p>	
<p>- Parts:</p> <p>8418.91 --Furniture designed to receive refrigerating or freezing equipment</p> <p>8418.99 --Other</p>	

PRODUCT DESCRIPTION	AGREED RULES
Chapter 87 Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof	
87.07 Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. 8707.10 - For the vehicles of heading 87.03 8707.90 - Other	87.07 A change to heading 87.07 from any other heading; or No change in tariff classification is required provided there is a qualifying value content of 35%.
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 Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof. 9401.10 - Seats of a kind used for aircraft 9401.20 - Seats of a kind used for motor vehicles 9401.30 - Swivel seats with variable height adjustment 9401.40 - Seats other than garden seats or camping equipment, convertible into beds 9401.50 Seats of cane, osier, bamboo or similar materials - Other seats, with wooden frames: 9401.61 -- Upholstered 9401.69 -- Other - Other seats, with metal frames: 9401.71 -- Upholstered 9401.79 -- Other 9401.80 - Other seats	9401.10 – 9401.20 A change to subheading 9401.10 through 9401.20 from any other heading; or A change to subheading 9401.10 through 9401.20 from any other subheading, provided there is a qualifying value content of not less than 35%. 9401.30 A change to subheading 9401.30 from any other heading; or A change to subheading 9401.30 from any other subheading, provided there is a qualifying value content of not less than 40%. 9401.50 – 9401.80 A change to subheading 9401.50 through 9401.80 from any other heading; or A change to subheading 9401.50 through 9401.80 from any other subheading, provided there is a qualifying value content of not less than 35%.

PRODUCT DESCRIPTION	AGREED RULES
<p>94.03 Other furniture and parts thereof.</p> <p>9403.10 - Metal furniture of a kind used in offices</p> <p>9403.20 - Other metal furniture</p> <p>9403.30 - Wooden furniture of a kind used in offices</p> <p>9403.40 - Wooden furniture of a kind used in the kitchen</p> <p>9403.50 - Wooden furniture of a kind used in the bedroom</p> <p>9403.60 - Other wooden furniture</p> <p>9403.70 - Furniture of plastics</p> <p>9403.80 - Furniture of other materials, including cane, osier, bamboo or similar materials</p>	<p>9403.10 – 9403.40 A change to subheading 9403.10 through 9403.40 from any other heading; or</p> <p>No change in tariff classification is required provided there is a qualifying value content of not less than 40%.</p> <p>9403.50 – 9403.80 A change to subheading 9403.50 through 9403.80 from any other heading; or</p> <p>No change in tariff classification is required provided there is a qualifying value content of not less than 35%.</p>
<p>94.04 Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.</p> <p>9404.10 - Mattress supports</p> <p>- Mattresses:</p> <p>9404.21 -- Of cellular rubber or plastics, whether or not covered</p> <p>9404.29 -- Of other materials</p> <p>9404.30 - Sleeping bags</p> <p>9404.90 - Other</p>	<p>94.04 A change to heading 94.04 from any other heading.</p>

PRODUCT DESCRIPTION	AGREED RULES
Chapter 96 Miscellaneous Manufactured Articles	
<p>96.03 Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</p> <p>9603.10 - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:</p> <p>9603.21 -- Tooth brushes, including dental-plate brushes 9603.29 -- Other</p> <p>9603.30 - Artists' brushes, writing brushes and similar brushes for the application of cosmetics</p> <p>9603.40 - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers</p> <p>9603.50 - Other brushes constituting parts of machines, appliances or vehicles</p> <p>9603.90 - Other</p>	<p>96.03 – 96.04 A change to heading 96.03 through 96.04 from any other heading.</p>
<p>96.04 Hand sieves and hand riddles.</p>	