

ANNEX 3A
Product Specific Rules of Origin

Section A
Headnotes to the Annex

1. For the purposes of this Annex:
 - (a) “**section**” means a section of the Harmonized System;
 - (b) “**chapter**” means the first two digits of the tariff classification number under the Harmonized System;
 - (c) “**heading**” means the first four digits of the tariff classification number under the Harmonized System; and
 - (d) “**sub-heading**” means the first six digits of the tariff classification number under the Harmonized System.
2. The product specific rule, or set of product specific rules, that apply to a particular chapter, heading or sub-heading are described in this Annex at Column 3. Where, in some cases, a chapter or heading is preceded by “ex”, this signifies that the product specific rule applies only to part of that chapter or heading. Where a sub-heading is preceded by “ex”, this signifies that the product specific rule applies only to part of that sub-heading, as per the description at Column 2.
3. Section notes, where applicable, are found at the beginning of each section, and are read in conjunction with the product specific rules of origin and may impose further conditions on, or provide an alternative, product specific rule of origin.
4. A requirement of a change in tariff classification applies only to non-originating materials.
5. If a chapter, heading or sub-heading is excluded as part of a change in tariff classification rule, it means that non-originating materials of that chapter, heading or sub-heading may not be used to meet the change in tariff classification rule.
6. Note 5 does not apply where non-originating materials do not exceed either the relevant value or weight percentage as specified for that chapter as set out in Article 3.9 (Tolerance).
7. Where a chapter, heading or sub-heading is subject to alternative product specific rules, the requirements of this Annex will be considered to be satisfied if a good satisfies one of the alternative rules.

8. If a good is subject to a product specific rule that includes multiple requirements, the requirements of this Annex will be considered to be satisfied for that good only if the good satisfies all applicable requirements.
9. For the purposes of Section B of this Annex:
- (a) “**WO**” means wholly obtained as established in Article 3.3 (Wholly Obtained);
 - (b) “**CC**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;
 - (c) “**CTH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level;
 - (d) “**CTSH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;
 - (e) “**QVC**” means that the good must have a qualifying value content as calculated under Article 3.5 (Qualifying Value Content) of not less than the percentage specified in Column 3, whether using the build-up method or build-down method;
 - (f) “**Standard QVC**” means that the good must have a qualifying value content as calculated under Article 3.5 (Qualifying Value Content) of not less than:
 - (i) 40 percent of the ex-works price under the build-down method;
 - (ii) 45 percent of the free-on-board value under the build-down method; or
 - (iii) 35 percent of either the ex-works price or free-on-board value under the build-up method;
 - (g) “**build-down method**” means the good has a qualifying value content calculated using the build-down method under Article 3.5 (Qualifying Value Content);
 - (h) “**build-up method**” means the good has a qualifying value content calculated using the build-up method under Article 3.5 (Qualifying Value Content);
 - (i) “**ex-works price**” means the good is valued in accordance with Article 3.4 (Value of the Good);
 - (j) “**free-on-board value**” means the good is valued in accordance with Article 3.4 (Value of the Good); and

- (k) “**Melt and Pour**” means the process undertaken in one or both of the Parties where the iron or steel is: (a) first produced in an iron or steel-making furnace in a liquid state; and then (b) poured into its first solid shape.

10. This Annex is based on the 2022 Edition of the Harmonized System, which entered into force on 1 January 2022.

Section B
Product Specific Rules of Origin

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Chapter 1	Live animals	WO
Chapter 2	Meat and edible meat offal	WO
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	WO
Chapter 4	Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not elsewhere specified or included	WO
Chapter 5	Products of animal origin ; not elsewhere specified or included	WO
SECTION II VEGETABLE PRODUCTS	Section Note: An agricultural or horticultural good grown in the territory of a Party is originating even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds, or other live parts of plants that are imported from a non-Party.	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	WO
Chapter 7	Edible vegetables and certain roots and tubers	WO
Ex Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	WO

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
0812	Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption	CTH
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of chapter 08	CTH
Ex Chapter 9	Coffee, tea, maté and spices	WO
090112	Coffee, not roasted: decaffeinated	CTSH
090121	Coffee roasted: not decaffeinated	CTSH
090122	Coffee roasted: decaffeinated	CTSH
090190	Coffee; coffee husks and skins; coffee substitutes containing coffee in any proportion	CTSH
090210	Green tea (not fermented) in immediate packings of a content not exceeding 3kg	CTSH; or blending
090220	Green tea (not fermented) in immediate packings of a content exceeding 3kg	CC; or blending
090230	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	CTSH; or blending
090240	Black tea (fermented) and partly fermented tea, in immediate packings of a content exceeding 3kg	CC; or blending
Chapter 10	Cereals	WO
Ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	WO

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
1101	Wheat or meslin flour	CC
1102	Cereal flours other than of wheat or meslin	CC
110319	Groats and meal: of other cereals	CC
Ex 110320	Pellets of oats	CC
110412	Rolled or flaked cereal grains: of oats	CC
110422	Other worked grains (e.g. hulled, pearled, sliced or kibbled): of oats	CC
1107	Malt, whether or not roasted	CC
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	WO
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	CC
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	WO
Ex Chapter 15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	CTH and Standard QVC
1505	Wool grease and fatty substances derived therefrom (including lanolin)	CC
151211	Sunflower-seed or safflower oil and fractions thereof: crude oil	CC
151219	Sunflower-seed or safflower oil and fractions thereof: other	CC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
151221	Cotton-seed oil and its fractions: crude oil, whether or not gossypol has been removed	CC
151229	Cotton-seed oil and its fractions: other	CC
151411	Low erucic acid rape or colza oil and its fractions: crude oil	CC
151419	Low erucic acid rape or colza oil and its fractions: other than crude oil	CTSH
151491	Crude rape, colza or mustard oil and fractions thereof, not chemically modified: other than low erucic acid rape or colza oil and its fractions	CC
151499	Other rape, colza or mustard oil and fractions thereof, not chemically modified: other than low erucic acid rape or colza oil and its fractions	CTSH
1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	CC
1516	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	CC
1518	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically	CC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of chapter 15, not elsewhere specified or included	
1520	Glycerol, crude; glycerol waters and glycerol lyes	CC
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	CTH
Chapter 16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects;	CC
Ex Chapter 17	Sugars and sugar confectionary	CC
1702	Other sugars, including chemically pure lactose, maltose, glucose or fructose, in solid form: sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	CTH
1704	Sugar confectionery (including white chocolate), not containing cocoa	CTH
Ex Chapter 18	Cocoa and cocoa preparations	WO
Ex 1806	Chocolate and other food preparations containing cocoa	CTH, excluding non-originating materials from heading 1805
180690	Other chocolate and other food preparations containing cocoa	CTH

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Ex Chapter 19	Preparations of cereal, flour, starch or milk; pastrycooks' products	CC, in which the non-originating materials of chapters 10 and 11 do not exceed 30 percent of the value or net-weight of the good. Article 3.9 (Tolerance) does not apply to non-originating materials of chapters 10 and 11.
1901	Malt extract; food preparations of flour, groats, meal, starch, malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	CC
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (e.g. corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	CC, in which the non-originating materials of chapters 10 and 11 do not exceed 60 percent of the value or net-weight of the good. Article 3.9 (Tolerance) does not apply to non-originating materials of chapters 10 and 11.
1905	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	CTH

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	CTH and Standard QVC
Ex Chapter 21	Miscellaneous edible preparations	CC, excluding non-originating materials from chapter 4
210310	Soya sauce	CTH
210320	Tomato ketchup and other tomato sauces	CTSH
210330	Mustard flour and meal and prepared mustard	CTH
210390	Other sauces and preparations therefor; mixed condiments and mixed seasonings	CTSH
2104	Soups and broths and preparations therefor; homogenised composite food preparations	CTSH
2105	Ice cream and other edible ice; whether or not containing cocoa	CTH
2106	Food preparations not elsewhere specified or included	CTH
Ex Chapter 22	Beverages, spirits and vinegar	CC
2203	Beer made from malt	CC, excluding non-originating materials from heading 1901
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	CC, excluding non-originating materials from heading 2009
2205	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances	CC, excluding non-originating materials from heading 2009

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
2206	Other fermented beverages (e.g. cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	CC, excluding non-originating materials from heading 0409
Ex 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume; spirits, liqueurs and other spirituous beverages	CTH and Standard QVC
220830	Whiskies	CTH
Ex 220850	Gin, in containers holding 2 litres or less	CTH
Ex Chapter 23	Residues and wastes from the food industries; prepared animal fodder	CC
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	CTH and Standard QVC
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305	CTH and Standard QVC
2307	Wine lees; argol	CTH and Standard QVC
2308	Vegetable materials and vegetable waste, vegetable residues and bi-products, whether or not in the form of pellets, of a kind used in animal	CTH and Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	feeding, not elsewhere specified or included	
2309	Preparations of a kind used in animal feeding	CTH
Ex Chapter 24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	CTH
2401	Unmanufactured tobacco; tobacco refuse	WO
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	CTSH and Standard QVC
Chapter 26	Ores, slag and ash	CTSH and Standard QVC
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	CTSH
SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	Section Note 1: Chemical Reaction Rule Notwithstanding the applicable product specific rules of origin, a good of chapter 28 through 38 that is the product of a chemical reaction satisfies the requirements of this Annex if the chemical reaction occurs in the territory of one or both of the Parties. For the purposes of this rule: “chemical reaction” means 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 chemical reactions: (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallisation.	

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	Section Note 2: Mixing and Blending Rule Notwithstanding the applicable product specific rules of origin, a good of chapter 33, satisfies the requirements of this Annex if mixing and blending occurred in the territory of one or both of the Parties. For the purposes of this rule: “mixing and blending” means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials other than the addition of diluents, to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	CTSH; or Standard QVC; or chemical reaction
Chapter 29	Organic chemicals	CTSH; or Standard QVC; or chemical reaction
Chapter 30	Pharmaceutical products	CTSH; or Standard QVC; or chemical reaction
Ex Chapter 31	Fertilisers	CTSH; or chemical reaction
3105	Mineral or chemical fertilizers containing 2 or 3 of the fertilising elements nitrogen, phosphorus, potassium; other fertilisers; goods of chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	CTH; or chemical reaction
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints,	CTSH; or Standard QVC; or chemical reaction

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	varnishes; putty, other mastics; inks	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	CTH; or chemical reaction; or mixing and blending
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	CTH; or chemical reaction
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	CTSH; or chemical reaction
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	CTH; or chemical reaction
Chapter 37	Photographic or cinematographic goods	CTH excluding non- originating materials from headings 3701, 3702 and 3703; or chemical reaction
Chapter 38	Miscellaneous chemical products	CTSH; or chemical reaction
SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF	Section Note 1: Chemical Reaction Rule Notwithstanding the applicable product specific rules of origin, a good of chapter 39 that is the product of a chemical reaction satisfies the requirements of this Annex if the chemical reaction occurs in the territory of one or both of the Parties. For the purposes of this rule: “chemical reaction” means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by	

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not chemical reactions: (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallisation.	
Ex Chapter 39	Plastics and articles thereof	CTSH; or chemical reaction
3915	Waste, parings and scrap, of plastics	WO
Ex Chapter 40	Rubber and articles thereof	CTH; or Standard QVC
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums; in primary forms or in plates, sheets or strip	WO
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	CTSH and Standard QVC
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber	CTSH and Standard QVC
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	CTSH and Standard QVC
Chapter 41	Raw hides and skins (other than furskins) and leather	CTSH and Standard QVC
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of	CTH and Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	animal gut (other than silk-worm gut)	
Chapter 43	Furskins and artificial fur; manufactures thereof	CTH and Standard QVC
Chapter 44	Wood and articles of wood; wood charcoal	CTSH and Standard QVC
Chapter 45	Cork and articles of cork	CTH and Standard QVC
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	CTSH and Standard QVC
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	CTSH and Standard QVC
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	CTSH and Standard QVC
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	CTSH and Standard QVC
Chapter 50	Silk	CTH and Standard QVC
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTH and Standard QVC
Chapter 52	Cotton	CTH and Standard QVC
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTH and Standard QVC
Chapter 54	Man-made filaments; strip and the like of man- made textile materials	CTH and Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Chapter 55	Man-made staple fibres	CTH and Standard QVC
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	CTH and Standard QVC
Chapter 57	Carpets and other textile floor coverings	CTH and Standard QVC
Chapter 58	Special woven fabrics, tufted textile fabrics, lace, tapestries, trimmings, embroidery	CTH and Standard QVC
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	CTH and Standard QVC
Chapter 60	Knitted or crocheted fabrics	CTH and Standard QVC
Chapter 61	Articles of apparel and clothing accessories; knitted or crocheted	CTH and Standard QVC
Chapter 62	Articles of apparel and clothing accessories; not knitted or crocheted	CTH and Standard QVC
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	CTH and Standard QVC
Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH
Chapter 65	Headgear and parts thereof	CTH and Standard QVC
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	CTSH and Standard QVC
Chapter 67	Prepared feathers and down and articles made of feather or of	CTSH and Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	down; artificial flowers; articles of human hair	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CTSH and Standard QVC
Chapter 69	Ceramic products	CC
Chapter 70	Glass and glassware	CTH
Ex Chapter 71	Natural, cultured pearls; precious, semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	CTSH and Standard QVC
7102	Diamonds, whether or not worked, but not mounted or set	CTSH and a QVC of not less than 6%
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	CTSH and a QVC of not less than 20%
7106	Silver (including silver plated with gold or platinum); unwrought or in semi-manufactured forms, or in powder form	CTSH and a QVC of not less than 25%
7110	Platinum; unwrought or in semi-manufactured forms, or in powder form	CC
Ex 711311	Silver jewellery: Plain	CTSH and a QVC of not less than 3.5%
Ex 711311	Silver jewellery: Studded with Gemstones	CTSH and a QVC of not less than 6%

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Ex 711311	Silver jewellery: Studded with Diamonds	CTSH and a QVC of not less than 7%
Ex 711311	Parts	CTSH and a QVC of not less than 3.5%
Ex 711319	Gold jewellery: Plain	CTSH and a QVC of not less than 3.5%
Ex 711319	Gold jewellery: Studded with Gemstones	CTSH and a QVC of not less than 6%
Ex 711319	Gold jewellery: Studded with Diamonds	CTSH and a QVC of not less than 7%
Ex 711319	Gold jewellery: Studded with Pearls	CTSH and a QVC of not less than 6%
Ex 711319	Parts	CTSH and a QVC of not less than 3.5%
711320	Jewellery: of base metal clad with precious metal, and parts thereof	CTSH and a QVC of not less than 3.5%
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	CTSH and a QVC of not less than 3.5%
7117	Imitation jewellery	CTSH and a QVC of not less than: (a) 35% of the ex-works price under the build-down method; or (b) 40% of the free-on-board value under the build-down method; or (c) 30% of either the ex-works price or free-on-board

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
		value under the build-up method
7118	Coin	CTH and a QVC of not less than 1.5%
Ex Chapter 72	Iron and steel	Melt and Pour in the Parties
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	CTH and a QVC of not less than: (a) 50% of the ex- works price under the build-down method; or (b) 55% of the free-on- board value under the build-down method; or (c) 45% of either the ex-works price or free-on-board value under the build-up method
7202	Ferro-alloys	
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or the similar forms; iron having a minimum purity of 99.94%, in lumps, pellets or similar forms	
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	
Chapter 73	Articles of iron or steel	CTH and a QVC of not less than: (a) 50% of the ex- works price under the build-down method; or (b) 55% of the free-on- board value under the build-down method; or (c) 45% of either the ex-works price or free-on-board value under the build-up method

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Chapter 74	Copper and articles thereof	CTSH and Standard QVC
Chapter 75	Nickel and articles thereof	CTSH and Standard QVC
Ex Chapter 76	Aluminium and articles thereof	CTSH and Standard QVC
7601	Unwrought Aluminium	Standard QVC; or thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste and scrap	CTH; or Standard QVC
7603	Aluminium powders and flakes	CTH; or Standard QVC
7604	Aluminium bars, rods and profiles	CTH; or Standard QVC
7605	Aluminium wire	CTH; or Standard QVC
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	CTH; or Standard QVC
Chapter 78	Lead and articles thereof	CTSH and Standard QVC
Chapter 79	Zinc and articles thereof	CTSH and Standard QVC
Chapter 80	Tin and articles thereof	CTSH and Standard QVC
Chapter 81	Other base metals; cermets and articles thereof	CTSH and Standard QVC
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	CTSH and Standard QVC
Chapter 83	Miscellaneous articles of base metal	CTSH and Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	CTSH and Standard QVC
Ex 8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors, machinery and apparatus for isotopic separation	CTSH; or Standard QVC
840140	Parts of nuclear reactors	CTH; or Standard QVC
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	CTH; or No change in tariff classification required, provided there is a QVC of not less than: (a) 50% of the ex-works price under the build-down method; or (b) 55% of the free-on-board value under the build-down method; or (c) 45% of either the ex-works price or free-on-board value under the build-up method
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	
Ex 8411	Turbo-jets, turbo-propellers and other gas turbines	CTSH; or Standard QVC
841191	Parts of turbo-jets and turbo-propellers	CTH; or Standard QVC
841199	Parts of other gas turbines	CTH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Ex 8413	Pumps for liquids, whether or not fitted with measuring device; liquid elevators	CTSH; or Standard QVC
841391	Parts of pumps	CTH; or Standard QVC
841392	Parts of liquid elevators	CTH; or Standard QVC
Ex 8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters	CTSH; or Standard QVC
841490	Parts of air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters	CTH; or Standard QVC
Ex 8415	Air conditioning machines; comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	CTSH; or Standard QVC
841590	Parts of air conditioning machines; comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	CTH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Ex 8419	Machinery, plant or laboratory equipment, whether or not electrically heated, (excluding furnaces, ovens and other equipment of heading 8514) for the treatment of materials by a process involving change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric	CTSH; or Standard QVC
841990	Parts of machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	CTH; or Standard QVC
Ex 8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	CTSH; or Standard QVC
842191	Parts of centrifuges, including centrifugal dryers	CTH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
842199	Parts of filtering or purifying machinery and apparatus, for liquids or gases	CTH; or Standard QVC
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals, or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	CTH; or Standard QVC
8431	Parts suitable for use solely or principally with the machinery of heading 8425 to 8430	CTH; or Standard QVC
Ex 8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined	CTSH; or Standard QVC
844391	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	CTH; or Standard QVC
844399	Parts and accessories of other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	CTH; or Standard QVC
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear	CTH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	grinding or gear finishing machines of heading 8461	
8462	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above	CTH; or Standard QVC
Ex 8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in chapter 84	CTSH; or Standard QVC
847990	Parts of machine and mechanical appliances; having individual functions, not specified or included elsewhere in chapter 84	CTH; or Standard QVC
Ex 8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	CTSH; or Standard QVC
848190	Parts of taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	CTH; or Standard QVC
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and	CTH; or No change in tariff classification required,

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	provided there is a QVC of not less than: (a) 50% of the ex-works price under the build-down method; or (b) 55% of the free-on-board value under the build-down method; or (c) 45% of either the ex-works price or free-on-board value under the build-up method
Ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	CTSH and Standard QVC
8501	Electric motors and generators (excluding generating sets)	CTH; or Standard QVC
8502	Electric generating sets and rotary converters	CTH; or Standard QVC
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	CTH; or Standard QVC
Ex 8504	Electric transformers, static converters (e.g. rectifiers) and inductors	CTSH; or Standard QVC
850490	Parts of electric transformers, static converters (e.g. rectifiers) and inductors	CTH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Ex 8506	Primary cells and primary batteries	CTSH; or Standard QVC
850690	Parts of primary cells and primary batteries	CTH; or Standard QVC
8507	Electric accumulators, including separators therefor; whether or not rectangular (including square)	CTH or QVC 40%
Ex 8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (e.g. ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (e.g., dynamos, alternators) and cut outs of a kind used in conjunction with such engines	CTSH; or Standard QVC
851190	Parts of electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (e.g., ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (e.g., dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	CTH; or Standard QVC
Ex 8517	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data,	CTSH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	including apparatus for communication in a wired or wireless networks (such as local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527, or 8528	
851771	Aerials and aerial reflectors of all kinds, parts suitable for use therewith	CTH; or Standard QVC
851779	Other parts of telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless networks (such as local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527, or 8528	CTH; or Standard QVC
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (e.g., switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1000 volts; connectors for optical fibres, optical fibre bundles or cables	CTH; or Standard QVC
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535, 8536 for electric control or the	CTH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading no. 8517	
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	CTH; or Standard QVC
Ex 8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps; light-emitting diode (LED) light sources (excluding modules)	CTSH; or Standard QVC
853951	Light-emitting diode (LED) modules	CTH; or Standard QVC
853990	Parts of electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps; light-emitting diode (LED) light sources	CTH; or Standard QVC
Ex 8541	Semiconductor devices (e.g. diodes, transistors, semiconductor based transducers); light-emitting diodes (LED), whether or not assembled with other LEDs; mounted piezo-electric crystals	CTSH; or Standard QVC
854142	Photovoltaic cells not assembled in modules or made up into panels	CTSH and Standard QVC
854143	Photovoltaic cells assembled in modules or made up into panels	CTSH and Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
854149	Other photosensitive semiconductor devices	CTSH and Standard QVC
854159	Other semiconductor devices	CTSH and Standard QVC
854390	Parts of electrical machines and apparatus, having individual functions, not specified or included elsewhere in chapter 85	CTH; or Standard QVC
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connector; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	CTSH; or Standard QVC
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	CTSH and Standard QVC
Ex Chapter 87	Vehicles other than railway or tramway rolling- stock, and parts and accessories thereof	CTH and a QVC of not less than: (a) 45% of the ex-works price under the build-down method; or (b) 50% of the free-on-board value under the build-down method; or (c) 40% of either the ex-works price or free-on-board

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
		value under the build-up method
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	A QVC of not less than 35%
8706	Chassis fitted with engines, for the motor vehicles of heading 8701 to 8705	CTH; or a QVC of not less than: (a) 50% of the ex-works price under the build-down method; or (b) 55% of the free on-board value under the build-down method; or (c) 45% of either the ex-works price or free-on-board value under the build-up method
8707	Bodies (including cabs), for the motor vehicles of heading 8701 to 8705	
8708	Parts and accessories of the motor vehicles of heading 8701 to 8705	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	A QVC of not less than: (a) 50% of the ex-works price under the build-down method; or (b) 55% of the free on-board value under the build-down method; or (c) 40% of either the ex-works price or free-on-board value under the build-up method

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
8714	Parts and accessories of vehicles of heading 8711 to 8713	CTH; or a QVC of not less than: (a) 50% of the ex-works price under the build-down method; or (b) 55% of the free on-board value under the build-down method; or (c) 40% of either the ex-works price or free-on-board value under the build-up method
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	CTSH and Standard QVC
Chapter 88	Aircraft, spacecraft, and parts thereof	CTH; or Standard QVC
Chapter 89	Ships, boats and floating structures	CTSH and Standard QVC
Ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories	CTSH and Standard QVC
901814	Scientigraphic apparatus	CTSH; or Standard QVC
901841	Dental drill engines, whether or not combined on a single base with other dental equipment	CTSH; or Standard QVC
901849	Other instruments and appliances, used in dental sciences: other	CTSH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
901850	Other ophthalmic instruments and appliances	CTSH; or Standard QVC
901910	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	CTH; or Standard QVC
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	CTH; or Standard QVC
902121	Artificial teeth	CTSH; or Standard QVC
902129	Other dental fittings	CTSH; or Standard QVC
902139	Other artificial parts of the body: other	CTH
902213	Apparatus based on the use of x-rays for dental uses, including radiography or radiotherapy apparatus	CTSH; or Standard QVC
902214	Apparatus based on the use of x-rays for medical, surgical or veterinary uses, including radiography or radiotherapy apparatus	CTSH; or Standard QVC
902229	Apparatus based on the use of alpha, beta, gamma or other ionising radiations for other than medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus	CTSH; or Standard QVC
902290	Other X-ray generators, high tension generators, control panels and desks, screens,	CTSH and a QVC of not less than:

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	examination or treatment tables, chairs and the like, including parts and accessories	(a) 35% of the ex-works price under the build-down method; or (b) 40% of the free-on-board value under the build-down method; or (c) 30% of either the ex-works price or free-on-board value under the build-up method
Chapter 91	Clocks and watches and parts thereof	CTSH and Standard QVC
Chapter 92	Musical instruments; parts and accessories of such articles	CTH and Standard QVC
Chapter 93	Arms and ammunition; parts and accessories thereof	CTH and Standard QVC
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	CTH and Standard QVC
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH and Standard QVC
Chapter 96	Miscellaneous manufactured articles	CTSH and Standard QVC
Chapter 97	Works of art, collectors' pieces and antiques	CTSH and Standard QVC