

Annex II

Specific rules of origin for Trans-Pacific Strategic Economic Partnership Agreement goods (2017)

SECTION I LIVE ANIMALS AND ANIMAL PRODUCTS

Chapter 01 Live Animals

01.01 – 01.06 A change to heading 01.01 through 01.06 from any other chapter.

Chapter 02 Meat and Edible Meat Offal

02.01 – 02.10 A change to heading 02.01 through 02.10 from any other chapter.

Chapter 03 Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates

Note: *Live fish, fish, crustaceans, molluscs, and other aquatic invertebrates will be considered as originating when obtained from fry or larvae.*

03.01 – 03.05 A change to heading 03.01 through 03.07 from any other chapter.

03.06 – 03.08 A change to heading 0306 to 0308 from any other chapter or no change in tariff classification required provided the good is smoked in the territory of a Party.

Chapter 04 Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included

04.01 – 04.10 A change to heading 04.01 through 04.10 from any other chapter.

Chapter 05 Products of Animal Origin, Not Elsewhere Specified or included

05.01 – 05.11 A change to heading 05.01 through 05.11 from any other chapter.

SECTION II VEGETABLE PRODUCTS

Note: *Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non Party.*

Chapter 6 Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage

06.01 – 06.04 A change to heading 06.01 through 06.04 from any other chapter.

Chapter 7 Edible Vegetables and Certain Roots and Tubers

07.01 – 07.14 A change to heading 07.01 through 07.14 from any other chapter.

Chapter 8 Edible Fruit and Nuts; Peel of Citrus Fruit or Melons

08.01 – 08.14 A change to heading 08.01 through 08.14 from any other chapter.

Chapter 9 Coffee, Tea, Mate and Spices

0901.11 – 0901.90 A change to subheading 0901.11 through 0901.90 from any other subheading, including another subheading within that group.

0902.10 – 0902.40 A change to subheading 0902.10 through 0902.40 from any other subheading, including another subheading within that group.

09.03 A change to heading 09.03 from any other heading.

09.04 – 09.10 A change to heading 09.04 through 09.10 from any other chapter.

Chapter 10	Cereals
10.01 – 10.08	A change to heading 10.01 through 10.08 from any other chapter.
Chapter 11	Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten
11.01 – 11.02	A change to heading 11.01 through 11.02 from any other chapter.
1103.11 – 1105.20	A change to subheading 1103.11 through 1105.20 from any other subheading, including another subheading within that group.
11.06 – 11.08	A change to heading 11.06 through 11.08 from any other heading, including another heading within that group.
11.09	A change to heading 11.09 from any other chapter.
Chapter 12	Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder
12.01 – 12.07	A change to heading 12.01 through 12.07 from any other chapter.
12.08	A change to heading 12.08 from any other heading.
12.09 – 12.14	A change to heading 12.09 through 12.14 from any other chapter.
Chapter 13	Lac; Gums, Resins and Other Vegetable Saps and Extracts
13.01 – 13.02	A change to heading 13.01 through 13.02 from any other chapter.
Chapter 14	Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included
14.01	A change to heading 14.01 from any other chapter; or

A change of chapter is not required provided there is a regional value content of not less than 45 percent.

14.02 – 14.04 A change to heading 14.02 through 14.04 from any other chapter.

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

Chapter 15 Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

Note: *Any good of Chapter 15 that is a product of a refining process shall be considered to be 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: (A) neutralization with alkali or de-acidification (removal of the free fatty acids from the oil); (B) decoloring (removal of coloring substances); or (C) deodorising (separation of the volatile odorous and flavorous substances by distillation.).*

15.01 – 15.16 A change to heading 15.01 through 15.16 from any other chapter.

15.17 A change to heading 15.17 from any other heading.

15.18 A change to heading 15.18 from any other chapter.

15.20 A change to heading 15.20 from any other heading.

15.21 – 15.22 A change to heading 15.21 through 15.22 from any other chapter.

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

Chapter 16 Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates

16.01 – 16.05 A change to heading 16.01 through 16.05 from any other chapter.

Chapter 17 Sugars and Sugar Confectionery

17.01 – 17.04 A change to heading 17.01 through 17.04 from any other heading, including another heading within that group.

Chapter 18 Cocoa and Cocoa Preparations

18.01–18.02 A change to heading 18.01 through 18.02 from any other chapter.

18.03 – 18.06 A change to heading 18.03 through 18.06 from any other heading, including another heading within that group.

Chapter 19 Preparations of Cereals, Flour, Starch or Milk; Pastrycooks Products

19.01 A change to heading 19.01 from any other heading.

19.02 A change to heading 19.02 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.

19.03 – 19.05 A change to heading 19.03 through 19.05 from any other heading, including another heading within that group.

Chapter 20 Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants

20.01 – 20.04 A change to heading 20.01 through 20.04 from any other chapter.

20.05 A change to heading 20.05 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.

20.06 A change to heading 20.06 from any other chapter.

- 20.07 A change to heading 20.07 from any other heading; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 2008.11 – 2008.91 A change to subheading 2008.11 through 2008.91 from any other heading; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 2008.93 – 2008.99 A change to subheading 2008.93 through 2008.99 from any other subheading, provided there is a regional value content of not less than 45 percent.
- 2009.11 – 2009.89 A change to subheading 2009.11 through 2009.89 from any other heading; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 2009.90 A change to subheading 2009.90 from any other subheading; or
- A change of subheading is not required provided there is a regional value content of not less than 45 percent.

Chapter 21 Miscellaneous Edible Preparations

- 21.01 – 21.05 A change to heading 21.01 through 21.05 from any other heading, including another heading within that group; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 2106.10 – 2106.90 A change to subheading 2106.10 through 2106.90 from any other subheading, including another subheading within that group.

Chapter 22 Beverages, Spirits and Vinegar

- 22.01 A change to heading 22.01 from any other chapter.
- 22.02 – 22.09 A change to heading 22.02 through 22.09 from any other heading, including another heading within that group.

**Chapter 23 Residues and Waste From the Food Industries; Prepared
Animal Fodder**

23.01 – 23.08 A change to heading 23.01 through 23.08 from any other
chapter.

23.09 A change to heading 23.09 from any other heading; or

A change of heading is not required provided there is a
regional value content of not less than 45 percent.

Chapter 24 Tobacco and Manufactured Tobacco Substitutes

24.01 – 24.03 A change to heading 24.01 through 24.03 from any other
heading, including another heading within that group; or

A change of heading is not required provided there is a
regional value content of not less than 45 percent.

SECTION V MINERAL PRODUCTS

**Chapter 25 Salt; sulphur; earths and stone; plastering materials,
lime and cement**

25.01 – 25.16 A change to heading 25.01 through 25.16 from any other
heading, including another heading within that group.

2517.10 – 2517.20 A change to subheading 2517.10 through 2517.20 from any
other heading.

2517.30 A change to subheading 2517.30 from any other subheading.

2517.41 – 2517.49 A change to subheading 2517.41 through 2517.49 from any
other heading.

25.18 – 25.30 A change to heading 25.18 through 25.30 from any other
heading, including another heading within that group.

Chapter 26 Ores, Slag and Ash

26.01 – 26.21 A change to heading 26.01 through 26.21 from any other heading, including another heading within that group.

Chapter 27 Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes

Note: *Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

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, or 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:

- 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.*

27.01 – 27.09 A change to heading 27.01 through 27.09 from any other heading, including another heading within that group.

27.10 A change to heading 27.10 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.

2711.11 – 2711.29 A change to subheading 2711.11 through 2711.29 from any other subheading, including another subheading within that group.

27.12 – 27.14 A change to heading 27.12 through 27.14 from any other heading, including another heading within that group.

27.15 A change to heading 27.15 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.

27.16 A change to heading 27.16 from any other heading.

**SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED
INDUSTRIES**

**Chapter 28 Inorganic Chemicals; Organic or Inorganic Compounds
of Precious Metals, of Rare-Earth Metals, of Radioactive
Elements or of Isotopes**

Note: *Notwithstanding any of the line-by-line rules, the “standard materials” rule may be applied to any good classified in Chapters 28, 29, and 32, and the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

1. *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.*
2. *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, or 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:*
 - 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.*

2801.10 – 2801.30 A change to subheading 2801.10 through 2801.30 from any other subheading, including another subheading within that group.

28.02 – 28.03 A change to heading 28.02 through 28.03 from any other heading, including another heading within that group.

2804.10 – 2806.20 A change to subheading 2804.10 through 2806.20 from any other subheading, including another subheading within that group.

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Customs and Excise Act 1996

- 28.07 – 28.08 A change to heading 28.07 through 28.08 from any other heading, including another heading within that group.
- 2809.10 – 2809.20 A change to subheading 2809.10 through 2809.20 from any other subheading, including another subheading within that group.
- 28.10 A change to heading 28.10 from any other heading.
- 2811.11 – 2816.40 A change to subheading 2811.11 through 2816.40 from any other subheading, including another subheading within that group.
- 28.17 A change to heading 28.17 from any other heading.
- 28.18 A change to heading 28.18 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 2819.10 – 2821.20 A change to subheading 2819.10 through 2821.20 from any other subheading, including another subheading within that group.
- 28.22 – 28.23 A change to heading 28.22 through 28.23 from any other heading, including another heading within that group.
- 2824.10 – 2824.90 A change to subheading 2824.10 through 2824.90 from any other subheading, including another subheading within that group.
- 28.25 A change to heading 28.25 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 2826.11 – 2828.90 A change to subheading 2826.11 through 2828.90 from any other subheading, including another subheading within that group.
- 28.29 A change to heading 28.29 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.

As certified on 09 November 2016 by the Chief Executive under Section 287C of the
Customs and Excise Act 1996

2830.10 – 2832.30 A change to subheading 2830.10 through 2832.30 from any other subheading, including another subheading within that group.

28.33 A change to heading 28.33 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.

2834.10 – 2837.20 A change to subheading 2834.10 through 2837.20 from any other subheading, including another subheading within that group.

28.38 A change to heading 28.38 from any other heading.

2839.11 – 2840.30 A change to subheading 2839.11 through 2840.30 from any other subheading, including another subheading within that group.

28.41 A change to heading 28.41 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.

2842.10 – 2846.90 A change to subheading 2842.10 through 2846.90 from any other subheading, including another subheading within that group.

28.47 A change to heading 28.47 from any other heading.

2849.10 – 2849.90 A change to subheading 2849.10 through 2849.90 from any other subheading, including another subheading within that group.

28.50 – 28.53 A change to heading 28.50 through 28.53 from any other heading, including another heading within that group: or

A change to phosphides of heading 2853 from any heading, including from goods within that heading.

Chapter 29 Organic Chemicals

Note: *Notwithstanding any of the line-by-line rules, the “standard materials” rule may be applied to any good classified in Chapters 28, 29, and 32, the “isomer separation” rule may be applied to any good classified in Chapter 29, and the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

1. *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.*
2. *The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.*
3. *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, or 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:*
 - 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.*

- 29.01 A change to heading 29.01 from any other heading; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 2902.10 – 2904.99 A change to subheading 2902.10 through 2904.99 from any other subheading, including another subheading within that group.
- 29.05 A change to heading 29.05 from any other heading; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.

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Customs and Excise Act 1996

- 2906.11 – 2910.90 A change to subheading 2906.11 through 2910.90 from any other subheading, including another subheading within that group.
- 29.11 A change to heading 29.11 from any other heading.
- 2912.11 – 2912.60 A change to subheading 2912.11 through 2912.60 from any other subheading, including another subheading within that group.
- 29.13 A change to heading 29.13 from any other heading.
- 2914.11 – 2914.79 A change to subheading 2914.11 through 2914.79 from any other subheading, including another subheading within that group.
- 29.15 A change to heading 29.15 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 2916.11 – 2918.90 A change to subheading 2916.11 through 2918.90 from any other subheading, including another subheading within that group.
- 29.19 A change to heading 29.19 from any other heading.
- 2920.10 – 2926.90 A change to subheading 2920.10 through 2926.90 from any other subheading, including another subheading within that group.
- 29.27 – 29.28 A change to heading 29.27 through 29.28 from any other heading, including another heading within that group.
- 2929.10 – 2929.90 A change to subheading 2929.10 through 2929.90 from any other subheading, including another subheading within that group.
- 29.30 A change to heading 29.30 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 29.31 A change to heading 29.31 from any other heading.

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Customs and Excise Act 1996

- 2932.11 – 2934.99 A change to subheading 2932.11 through 2934.99 from any other subheading, including another subheading within that group.
- 29.35 A change to heading 29.35 from any other heading.
- 29.36 A change to heading 29.36 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 2937.11 – 2939.80 A change to subheading 2937.11 through 2939.80 from any other subheading, including another subheading within that group.
- 29.40 A change to heading 29.40 from any other heading.
- 2941.10 – 2941.90 A change to subheading 2941.10 through 2941.90 from any other subheading, including another subheading within that group.
- 29.42 A change to heading 29.42 from any other heading.

Chapter 30 Pharmaceutical products

Note: *Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

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, or 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:

- 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.*

- 3001.11 – 3003.90 A change to subheading 3001.11 through 3003.90 from any other subheading, including another subheading within that group.

- 30.04 A change to heading 30.04 from any other heading.
- 3005.10 – 3006.80 A change to subheading 3005.10 through 3006.80 from any other subheading, including another subheading within that group.

Chapter 31 Fertilizers

Note: *Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

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, or 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:

- 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.*

- 31.01 - 31.05 A change to heading 31.01 through 31.05 from any other heading, including another heading within that group; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.

Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Note: *Notwithstanding any of the line-by-line rules, the “standard materials” rule may be applied to any good classified in Chapters 28, 29, and 32, and the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

- 1. 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.*

2. *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, or 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:*

- 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.*

- 3201.10 – 3202.90 A change to subheading 3201.10 through 3202.90 from any other subheading, including another subheading within that group.
- 32.03 A change to heading 32.03 from any other heading.
- 32.04 A change to heading 32.04 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 32.05 A change to heading 32.05 from any other heading.
- 3206.11 – 3206.50 A change to subheading 3206.11 through 3206.50 from any other subheading, including another subheading within that group.
- 32.07 - 32.09 A change to heading 32.07 through 32.09 from any other heading, including another heading within that group; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 32.10 - 32.11 A change to heading 32.10 through 32.11 from any other heading, including another heading within that group.
- 3212.10 – 3214.90 A change to subheading 3212.10 through 3214.90 from any other subheading, including another subheading within that group.
- 32.15 A change to heading 32.15 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Note: *Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

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, or 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:

- 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.*

3301.11 – 3301.90 A change to subheading 3301.11 through 3301.90 from any other subheading; or

A change of subheading is not required provided there is a regional value content of not less than 45 percent.

33.02 – 33.07 A change to heading 33.02 through 33.07 from any other heading, including another heading within that group; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

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

Note: *Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

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, or 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:

- 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.*

34.01 - 34.02 A change to heading 34.01 through 34.02 from any other heading, including another heading within that group; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

3403.11 – 3405.90 A change to subheading 3403.11 through 3405.90 from any other subheading, including another subheading within that group; or

A change of subheading is not required provided there is a regional value content of not less than 45 percent.

34.06 - 34.07 A change to heading 34.06 through 34.07 from any other heading, including another heading within that group.

Chapter 35 Albuminoidal substances; modified starches; glues; enzymes

Note: *Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

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, or 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:

- a. *Dissolving in water or other solvents;*

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- b. *The elimination of solvents including solvent water; or*
- c. *The addition or elimination of water of crystallisation.*

3501.10 – 3502.90 A change to subheading 3501.10 through 3502.90 from any other subheading, including another subheading within that group; or

A change of subheading is not required provided there is a regional value content of not less than 45 percent.

35.03 - 35.04 A change to heading 35.03 through 35.04 from any other heading, including another heading within that group; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

3505.10 – 3505.20 A change to subheading 3505.10 through 3505.20 from any other subheading, including another subheading within that group; or

A change of subheading is not required provided there is a regional value content of not less than 45 percent.

35.06 - 35.07 A change to heading 35.06 through 35.07 from any other heading, including another heading within that group; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

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

Note: *Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

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, or 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:

- 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.*

36.01 – 36.06 A change to heading 36.01 through 36.06 from any other heading, including another heading within that group.

Chapter 37 Photographic or Cinematographic Goods

Note: *Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

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, or 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:

- 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.*

37.01 – 37.06 A change to heading 37.01 through 37.06 from any other heading, including another heading within that group.

3707.10 – 3707.90 A change to subheading 3707.10 through 3707.90 from any other subheading, including another subheading within that group.

Chapter 38 Miscellaneous chemical products

Note: *Notwithstanding any of the line-by-line rules, , the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

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, or 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:

- 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.*

- 3801.10 – 3801.90 A change to subheading 3801.10 through 3801.90 from any other subheading, including another subheading within that group.
- 38.02 – 38.04 A change to heading 38.02 through 38.04 from any other heading, including another heading within that group; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 3805.10 – 3805.90 A change to subheading 3805.10 through 3805.90 from any other subheading, including another subheading within that group; or
- A change of subheading is not required provided there is a regional value content of not less than 45 percent.
- 3806.10 – 3806.90 A change to subheading 3806.10 through 3806.90 from any other subheading, including another subheading within that group.
- 38.07 – 38.08 A change to heading 38.07 through 38.08 from any other heading, including another heading within that group; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 3809.10 – 3812.39 A change to subheading 3809.10 through 3812.39 from any other subheading, including another subheading within that group.
- 38.13 – 38.14 A change to heading 38.13 through 38.14 from any other heading, including another heading within that group; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 3815.11 – 3815.90 A change to subheading 3815.11 through 3815.90 from any other subheading, including another subheading within that group.

38.16 – 38.23 A change to heading 38.16 through 38.23 from any other heading, including another heading within that group; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

3824.10 – 3825.90 A change to subheading 3824.10 through 3825.90 from any other subheading, including another subheading within that group.

38.26 A change to heading 3826 from any other heading

SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Chapter 39 Plastics and articles thereof

Note 1: *Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

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, or 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:

- 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.*

Note 2: *Notwithstanding any of the line-by-line rules, the “compounding” rule may be applied to any goods classified in the following subheadings as described in column (ii), where:*

- 1. Compounding: Compounding refers to the incorporation of additives into base polymer resins to give a mixture. The process changes the properties (be it physical, thermal, electrical, aesthetic or otherwise) of the base polymers. The process of compounding is to be considered as origin conferring.*

<i>Column (i)</i>	<i>Column (ii)</i>
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<i>Ex 3901.10</i>	<i>Polyethylene in primary forms, having a specific gravity of less than 0.94, in other forms, other than in powder form, granules, liquids or pastes used in the manufacture of telephonic or electric wire or not elsewhere specified</i>
<i>Column (i)</i>	<i>Column (ii)</i>
<i>Ex 3901.20</i>	<i>Polyethylene in primary forms, having a specific gravity of 0.94 or more, in other forms, other than in powder form, granules, liquids or pastes</i>
<i>Ex 3901.90</i>	<i>Other polymers of ethylene, in primary forms, in other forms, other than in powder form, granules, liquids or pastes</i>
<i>Ex 3902.10</i>	<i>Polypropylene in primary forms, in other forms, other than in powder form, granules, liquids or pastes, not elsewhere specified</i>
<i>Ex 3902.20</i>	<i>Polyisobutylene, in primary forms, in other forms, other than in powder form, granules, liquids or pastes</i>
<i>Ex 3903.20</i>	<i>Styrene-acrylonitrile (SAN) copolymers, in primary forms, in other liquids and pastes, other than in powder form, granules or in aqueous dispersion</i>
<i>Ex 3903.30</i>	<i>Acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms, in other liquids and pastes, other than in powder form, granules or in aqueous dispersion</i>
<i>Ex 3903.90</i>	<i>Other polymers of styrene, in primary forms, in other forms, other than in powder form, granules, in aqueous dispersion or other liquids and pastes</i>
<i>Ex 3904.61</i>	<i>Polytetrafluoroethylene, in primary forms, in other forms, other than in powder form or granules</i>
<i>Ex 3904.69</i>	<i>Other fluoro-polymers, in primary forms, in other forms, other than in powder form or granules</i>
<i>Ex 3907.20</i>	<i>Other polyethers, in primary forms, in other forms, other than in liquids or pastes</i>
<i>Ex 3907.60</i>	<i>Polyethylene terephthalate, in primary forms, in other forms, other than in aqueous dispersion or other liquid or pastes</i>
<i>Ex 3907.99</i>	<i>Other polyesters excl unsaturated, in primary forms, in aqueous dispersion, in granules or flakes, or in other forms, other than in other liquids or pastes or polyester based powder coating</i>
<i>Ex 3908.90</i>	<i>Other polyamides, in primary forms, in other forms, other than in liquids or pastes or flakes</i>
<i>Ex 3911.10</i>	<i>Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes, in primary forms, in other forms, other than in liquids or pastes</i>
<i>Ex 3911.90</i>	<i>Polysulphides polysulphones etc in primary forms, in other forms, other than in liquids or pastes</i>

39.01 – 39.26

A change to heading 39.01 through 39.26 from any other heading, including another heading within that group; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

Chapter 40

Rubber and articles thereof

Note 1: *Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:*

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, or 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:

- 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.*

- 40.01 A change to heading 40.01 from any other chapter.
- 4002.11 – 4002.70 A change to subheading 4002.11 through 4002.70 from any other heading.
- 4002.80 – 4002.99 A change to subheading 4002.80 through 4002.99 from any other heading; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 40.03 – 40.17 A change to heading 40.03 through 40.17 from any other heading, including another heading within that group.

SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Chapter 41 Raw Hides and Skins Other Than Furskins and Leather

- 41.01 – 41.03 A change to heading 41.01 through 41.03 from any other chapter.
- 41.04 – 41.15 A change to heading 41.04 through 41.15 from any other heading, including another heading within that group.

Chapter 42 **Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)**

42.01- 42.06 A change to heading 42.01 through 42.06 from any other chapter.

Chapter 43 **Furskins and Artificial Fur; Manufactures Thereof**

43.01 A change to heading 43.01 from any other chapter.

43.02 – 43.04 A change to heading 43.02 through 43.04 from any other heading, including another heading within that group.

SECTION IX **WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK**

Chapter 44 **Wood and Articles of Wood; Wood Charcoal**

44.01 – 44.21 A change to heading 44.01 through 44.21 from any other heading, including another heading within that group.

Chapter 45 **Cork and Articles of Cork**

45.01 – 45.04 A change to heading 45.01 through 45.04 from any other heading, including another heading within that group.

Chapter 46 **Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork**

46.01 – 46.02 A change to heading 46.01 through 46.02 from any other heading, including another heading within that group.

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

**Chapter 47 Pulp of Wood or of Other Fibrous Cellulosic Material;
Waste and Scrap of Paper or Paperboard**

47.01 – 47.07 A change to heading 47.01 through 47.07 from any other
heading, including another heading within that group.

**Chapter 48 Paper and Paperboard; Articles of Paper Pulp, of Paper
or of Paperboard.**

48.01 – 48.22 A change to heading 48.01 through 48.22 from any other
heading, including another heading within that group.

4823.12 – 4823.90 A change to subheading 4823.12 through 4823.90 from any
other subheading, including another subheading within that
group.

**Chapter 49 Printed Books, Newspapers, Pictures and Other
Products of the Printing Industry; Manuscripts,
Typescripts and Plans**

49.01 – 49.11 A change to heading 49.01 through 49.11 from any other
chapter.

SECTION XI TEXTILE AND TEXTILE ARTICLES

Chapter 50 Silk

50.01 – 50.02 A change to heading 50.01 through 50.02 from any other
heading, including another heading within that group.

50.03 – 50.05 A change to heading 50.03 through 50.05 from any other
heading, including another heading within that group,
provided there is a regional value content of not less than
50 percent.

50.06 A change to heading 50.06 from any other heading, except
from heading 50.04 or 50.05, provided there is a regional
value content of not less than 50 percent.

50.07 A change to heading 50.07 from any other heading, provided
there is a regional value content of not less than 50 percent.

**Chapter 51 Wool, fine or course animal hair; horsehair yarn
and woven fabric**

51.01 – 51.05 A change to heading 51.01 through 51.05 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.

51.06 – 51.09 A change to heading 51.06 through 51.09 from any other heading, except from headings 51.07 to 51.10, provided there is a regional value content of not less than 50 percent.

51.10 A change to heading 51.10 from any other heading, except from headings 51.06 to 51.09, provided there is a regional value content of not less than 50 percent.

51.11 – 51.13 A change to heading 51.11 through 51.13 from any other heading, except from headings 51.11 to 51.13, provided there is a regional value content of not less than 50 percent.

Chapter 52 Cotton

52.01 – 52.03 A change to heading 52.01 through 52.03 from any other chapter, provided there is a regional value content of 50 per cent.

52.04 A change to heading 52.04 from any other heading, provided there is a regional value content of not less than 50 percent.

52.05 – 52.07 A change to heading 52.05 through 52.07 from any other heading, except from headings 52.04 to 52.07, provided there is a regional value content of not less than 50 percent.

52.08 – 52.12 A change to heading 52.08 through 52.12 from any other heading, except from headings 52.08 to 52.12, provided there is a regional value content of not less than 50 percent.

Chapter 53 Other vegetable textiles fibres; paper yarn and woven fabrics of paper yarn

53.01 – 53.05 A change to heading 53.01 through 53.05 from any other chapter.

53.06 – 53.11 A change to heading 53.06 through 53.11 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.

Chapter 54 Man-made filaments

54.01 – 54.05 A change to heading 54.01 through 54.05 from any other chapter, provided there is a regional value content of not less than 50 percent.

54.06 A change to heading 54.06 from any other heading, except from headings 54.02 to 54.05, provided there is a regional value content of not less than 50 percent.

54.07 – 54.08 A change to heading 54.07 through 54.08 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.

Chapter 55 Man-made staple fibres

55.01 – 55.08 A change to heading 55.01 through 55.08 from any other chapter, provided there is a regional value content of not less than 50 percent.

55.09 – 55.11 A change to heading 55.09 through 55.11 from any other heading, except from heading 55.08 to 55.11, provided there is a regional value content of not less than 50 percent.

55.12 – 55.16 A change to heading 55.12 through 55.16 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.

Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage; ropes and cables and articles thereof

56.01 – 56.09 A change to heading 56.01 through 56.09 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.

Chapter 57	Carpets and other textile floor coverings
57.01 – 57.05	A change to heading 57.01 through 57.05 from any other heading, including another heading within that group, except from heading 56.02, provided there is a regional value content of not less than 50 percent.
Chapter 58	Special woven fabrics; tufted textiles fabrics; lace; tapestries; trimmings; embroidery
58.01 – 58.11	A change to heading 58.01 through 58.11 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
59.01 – 59.11	A change to heading 59.01 through 59.11 from any other chapter, provided there is a regional value content of not less than 50 percent.
Chapter 60	Knitted or crocheted fabrics
60.01 – 60.06	A change to heading 60.01 through 60.06 from any other chapter, provided there is a regional value content of not less than 50 percent.
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
61.01 – 61.17	A change to heading 61.01 through 61.17 from any other chapter, provided that the good is both cut, or knit to shape and sewn or otherwise assembled in the territory of a Party, and provided there is a regional value content of not less than 50 percent.
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted

62.01 – 62.17 A change to heading 62.01 through 62.17 from any other chapter, provided that the good is both cut and sewn or otherwise assembled in the territory of the Party, and provided there is a regional value content of not less than 50 percent.

Chapter 63 Other made up textile articles; sets; worn clothing and worn textiles articles; rags

63.01 – 63.07 A change to heading 63.01 through 63.07 from any other chapter, provided that, where the starting point is fabric, the fabric is pre-bleached or unbleached, and a regional value content of not less than 50 per cent is met.

63.08 A change to heading 63.08 from any other chapter, provided there is a regional value content of not less than 50 per cent and that the parts are both cut and sewn in the territory of the Parties.

63.09 – 63.10 A change to heading 63.09 through 63.10 from originating goods of chapters 50 to 63.

SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Chapter 64 Footwear, gaiters and the like; parts of such articles

6401.10 – 6401.99 A change to subheading 6401.10 through 6401.99 from any other heading, except from headings 64.02 to 64.05 or subheading 6406.10, provided there is a regional value content of not less than 50 per cent.

6402.12 – 6402.20 A change to subheading 6402.12 through 6402.20 from any other heading provided there is a regional value content of not less than 50 percent.

6402.30 – 6402.99 A change to subheading 6402.30 through 6402.99, except from headings 64.01 to 64.05 or from formed uppers of

subheading 6406.10, provided there is a regional value content of not less than 50 percent.

6403.12 – 6403.99 A change to subheading 6403.12 through 6403.99 from any other heading, except from headings 64.01 to 64.05, provided there is a regional value content of not less than 50 percent.

6404.11 A change to subheading 6404.11 from any other heading, except from subheading 6406.10, provided there is a regional value content of not less than 50 percent.

6404.19 A change to subheading 6404.19 from any other heading, except from heading 64.01 to 64.05 and from subheading 6406.10, provided there is a regional value content of not less than 50 percent.

6404.20 A change to subheading 6404.20 from any other heading, except from headings 64.01 to 64.05, provided there is a regional value content of not less than 50 percent.

64.05 A change to heading 64.05 from any other heading, except from headings 64.01 to 64.05, provided there is a regional value content of not less than 50 percent.

64.06 A change to heading 64.06 from any other chapter.

Chapter 65 Headgear and parts thereof

65.01 – 65.02 A change to heading 65.01 through 65.02 from any other chapter.

65.03 – 65.06 A change to heading 65.03 through 65.07 from any other heading, including another heading within that group.

65.07 A change to heading 65.07 from any other chapter.

Chapter 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

66.01 – 66.02 A change to heading 66.01 through 66.02 from any other heading, including another heading within that group.

66.03 A change to heading 66.03 from any other chapter.

Chapter 67 **Prepared feathers and down articles made of feathers or
of down; artificial flowers; articles of human hair**

67.01 – 67.04 A change to heading 67.01 through 67.04 from any other
heading, including another heading within that group.

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

Chapter 68 **Articles of stone, plaster, cement, asbestos, mica or
similar materials**

68.01 – 68.15 A change to heading 68.01 through 68.15 from any other
heading, including another heading within that group.

Chapter 69 **Ceramic Products**

69.01 – 69.14 A change to heading 69.01 through 69.14 from any other
chapter.

Chapter 70 **Glass and glassware**

70.01 – 70.20 A change to heading 70.01 through 70.20 from any other
heading, including another heading within that group.

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

Chapter 71 **Natural or cultured pearls, precious or semi-precious
stones, precious metals, metals clad with precious
metal, and articles thereof; imitation jewellery, coin**

71.01 – 71.04 A change to heading 71.01 through 71.04 from any other
chapter

71.05 A change to heading 71.05 from any other heading.

- 71.06 A change to heading 71.06 from any other chapter.
- 71.07 A change to heading 71.07 from any other heading.
- 71.08 A change to heading 71.08 from any other chapter.
- 71.09 A change to heading 71.09 from any other heading.
- 71.10 A change to heading 71.10 from any other chapter.
- 71.11 – 71.12 A change to heading 71.11 through 71.12 from any other heading, including another heading within that group.
- 71.13 – 71.18 A change to heading 71.13 through 71.18 from any other heading, including another heading within that group; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.

SECTION XV BASE METALS AND ARTICLES OF BASE METAL

Chapter 72 Iron and steel

- 72.01 A change to heading 72.01 from any other heading.
- 7202.11 – 7202.49 A change to subheading 7201.11 through 7202.49 from any other heading.
- 7202.50 – 7202.70 A change to subheading 7202.50 through 7202.70 from any other heading; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 7202.80 – 7202.99 A change to subheading 7202.80 through 7202.99 from any other heading.
- 72.03 – 72.08 A change to heading 72.03 through 72.08 from any other heading, including another heading within that group.
- 72.09 – 72.10 A change to heading 72.09 through 72.10 from any other heading, except from headings 72.08 or 72.11.
- 72.11 A change to heading 72.11 from any other heading, except from heading 72.08.

72.12	A change to heading 72.12 from any other heading except from headings 72.08 to 72.11.
72.13 – 72.14	A change to heading 72.13 through 72.14 from any other heading, including another heading within that group.
72.15	A change to heading 72.15 from any other heading except from headings 72.13 to 72.14.
72.16 – 72.24	A change to heading 72.16 through 72.24 from any other heading, including another heading within that group.
72.25	A change to heading 72.25 from any other heading except from heading 72.26.
72.26	A change to heading 72.26 from any other heading, except from heading 72.25.
72.27	A change to heading 72.27 from any other heading, except from heading 72.28.
72.28	A change to heading 72.28 from any other heading, except from heading 72.27.
72.29	A change to heading 72.29 from any other heading, except from heading 72.27 to 72.28.
Chapter 73	Articles of iron or steel
73.01 – 73.20	A change to heading 73.01 through 73.20 from any other heading, including another heading within that group.
7321.11 – 7321.83	A change to subheading 7321.11 through 7321.83 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
7321.90	A change to subheading 7321.90 from any other heading
73.22 – 73.23	A change to heading 73.22 through 73.23 from any other heading, including another heading within that group; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

7324.10 – 7324.29 A change to subheading 7324.10 through 7324.29 from any heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

7324.90 A change to subheading 7324.90 from any other heading

73.25 A change to heading 73.25 from any other heading, except from heading 73.26.

73.26 A change to heading 73.26 from any other heading, except from heading 73.25.

Chapter 74 Copper and articles thereof

74.01 – 74.19 A change to heading 74.01 through 74.19 from any other heading, including another heading within that group.

Chapter 75 Nickel and articles thereof

75.01 – 75.08 A change to heading 75.01 through 75.08 from any other heading, including another heading within that group.

Chapter 76 Aluminium and articles thereof

76.01 – 76.09 A change to heading 76.01 through 76.09 from any other heading, including another heading within that group.

76.10 – 76.16 A change to heading 76.10 through 76.16 from any other heading, including another heading within that group; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

Chapter 78 Lead and articles thereof

78.01 – 78.06 A change to heading 78.01 through 78.06 from any other heading, including another heading within that group

Chapter 79 Zinc and articles thereof

79.01 – 79.07 A change to heading 79.01 through 79.07 from any other heading, including another heading within that group.

Chapter 80 Tin and articles thereof

80.01 – 80.07 A change to heading 80.01 through 80.07 from any other heading, including another heading within that group.

Chapter 81 Other base metals; cermets; articles thereof

8101.10 – 8101.94 A change to subheading 8101.10 through 8101.94 from any other chapter.

8101.95 – 8101.99 A change to subheading 8101.95 through 8101.99 from any other subheading, including another subheading within that group.

8102.10 – 8102.94 A change to subheading 8102.10 through 8102.94 from any other chapter.

8102.95 – 8102.99 A change to subheading 8101.95 through 8102.99 from any other subheading, including another subheading within that group.

8103.20 A change to subheading 8103.20 from any other chapter

8103.30 – 8103.90 A change to subheading 8103.30 through 8103.90 from any other subheading, including another subheading within that group.

8104.11 – 8104.19 A change to subheading 8104.11 through 8104.19 from any other chapter.

8104.20 – 8104.90 A change to subheading 8104.20 through 8104.90 from any other subheading, including another subheading within that group.

8105.20 A change to subheading 8105.20 from any other chapter.

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- 8105.30 – 8105.90 A change to subheading 8105.30 through 8105.90 from any other subheading, including another subheading within that group.
- 81.06 A change to heading 81.06 from any other chapter; or
A change of chapter is not required provided there is a regional value content of not less than 45 percent.
- 8107.20 A change to subheading 8107.20 from any other chapter.
- 8107.30 – 8107.90 A change to subheading 8107.30 through 8107.90 from any other subheading, including another subheading within that group.
- 8108.20 A change to subheading 8108.20 from any other chapter.
- 8108.30 – 8108.90 A change to subheading 8108.30 through 8108.90 from any other subheading, including another subheading within that group.
- 8109.20 A change to subheading 8109.20 from any other chapter.
- 8109.30 – 8109.90 A change to subheading 8109.30 through 8109.90 from any other subheading, including another subheading within that group.
- 8110.10 A change to subheading 8110.10 from any other chapter.
- 8110.20 – 8110.90 A change to subheading 8110.20 through 8110.90 from any other subheading, including another subheading within that group.
- 81.11 A change to heading 81.11 from any other chapter; or
A change of chapter is not required provided there is a regional value content of not less than 45 percent.
- 8112.12 A change to subheading 8112.12 from any other chapter.
- 8112.13 – 8112.19 A change to subheading 8112.13 through 8112.19 from any other subheading, including another subheading within that group.
- 8112.21 A change to subheading 8112.21 from any other chapter.

8112.22 – 8112.29 A change to subheading 8112.22 through 8112.29 from any other subheading, including another subheading within that group.

8112.30 – 8112.40 A change to the subheading 8112.30 through 8112.40 from any other chapter; or

A change of chapter is not required provided there is a regional value content of not less than 45 percent.

8112.51 A change to subheading 8112.51 from any other chapter.

8112.52 – 8112.59 A change to subheading 8112.52 through 8112.59 from any other subheading, including another subheading within that group.

8112.92 A change to subheading 8112.92 from any other subheading; or

A change of subheading is not required provided there is a regional value content of not less than 45 percent.

8112.99 A change to subheading 8112.99 from any other subheading.

81.13 A change to heading 81.13 from any other chapter; or

A change of chapter is not required provided there is a regional value content of not less than 45 percent.

Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

82.01 A change to heading 82.01 from any other chapter.

82.02 – 82.07 A change to heading 82.02 through 82.07 from any other chapter; or

A change of chapter is not required provided there is a regional value content of not less than 45 percent.

82.08 – 82.10 A change to heading 82.08 through 82.10 from any other chapter.

82.11 – 82.15 A change to heading 82.11 through 82.15 from any other chapter; or

A change of chapter is not required provided there is a regional value content of not less than 45 percent.

Chapter 83 Miscellaneous articles of base metal

8301.10 – 8301.50 A change to subheading 8301.10 through 8301.50 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

8301.60 – 8301.70 A change to subheading 8301.60 through 8301.70 from any other heading.

83.02 – 83.04 A change to heading 83.02 through 83.04 from any other heading, including another heading within that group.

8305.10 – 8305.20 A change to subheading 8305.10 through 8305.20 from any other subheading, including another subheading within that group.

8305.90 A change to subheading 8305.90 from any other heading.

83.06 – 83.07 A change to heading 83.06 through 83.07 from any other heading, including another heading within that group.

8308.10 – 8308.20 A change to subheading 8308.10 through 8308.20 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

8308.90 A change to subheading 8308.90 from any other heading.

83.09 – 83.10 A change to heading 83.09 through 83.10 from any other heading, including another heading within that group.

8311.10 – 8311.30 A change to subheading 8311.10 through 8311.30 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

8311.90 A change to subheading 8311.90 from any other heading.

**SECTION XVI MACHINERY AND MECHANICAL APPLICATIONS;
ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND
RECORDERS AND REPRODUCERS, TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCERS, AND
PARTS AND ACCESSORIES OF SUCH ARTICLES**

**Chapter 84 Nuclear reactors, boilers, machinery and mechanical
appliances; parts thereof**

8401.10 – 8401.30 A change to subheading 8401.10 through 8401.30 from any other subheading, including another subheading within that group.

8401.40 A change to subheading 8401.40 from any other heading.

8402.11 – 8402.20 A change to subheading 8402.11 through 8402.20 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

8402.90 A change to subheading 8402.90 from any other heading.

8403.10 A change to subheading 8403.10 from any other subheading.

8403.90 A change to subheading 8403.90 from any other heading.

8404.10 – 8404.20 A change to subheading 8404.10 through 8404.20 from any other subheading, including another subheading within that group.

8404.90 A change to subheading 8404.90 from any other heading.

8405.10 A change to subheading 8405.10 from any other subheading.

8405.90 A change to subheading 8405.90 from any other heading.

8406.10 A change to subheading 8406.10 from any other subheading.

8406.81 A change to subheading 8406.81 from any other subheading except from subheading 8406.82.

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- 8406.82 A change to subheading 8406.82 from any other subheading except from subheading 8406.81.
- 8406.90 A change to subheading 8406.90 from any other heading.
- 84.07 – 84.08 A change to heading 84.07 through 84.08 from any other heading, including another heading within that group.
- 8409.10 A change to subheading 8409.10 from any other heading.
- 8409.91 – 8409.99 A change to subheading 8409.91 through 8409.99 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 8410.11 – 8410.13 A change to subheading 8410.11 through 8410.13 from any other subheading, except from subheading 8410.11 to 8410.13.
- 8410.90 A change to subheading 8410.90 from any other heading.
- 8411.11 – 8411.82 A change to subheading 8411.11 through 8411.82 from any other subheading except from subheading 8411.11 to 8411.82.
- 8411.91 – 8411.99 A change to subheading 8411.91 through 8411.99 through from any other heading.
- 8412.10 – 8412.80 A change to subheading 8412.10 through 8412.80 from any other subheading, including another subheading within that group.
- 8412.90 A change to subheading 8412.90 from any other heading.
- 8413.11 – 8413.82 A change to subheading 8413.11 through 8413.82 from any other subheading, including another subheading within that group.
- 8413.91 – 8413.92 A change to subheading 8413.91 through 8413.92 from any other heading.
- 8414.10 – 8414.80 A change to subheading 8414.10 through 8414.80 from any other subheading, including another subheading within that group.

- 8414.90 A change to subheading 8414.90 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 8415.10 – 8415.83 A change to subheading 8415.10 through 8415.83 from any other subheading, including another subheading within that group.
- 8415.90 A change to subheading 8415.90 from any other heading.
- 8416.10 – 8416.30 A change to subheading 8416.10 through 8416.30 from any other subheading, including another subheading within that group.
- 8416.90 A change to subheading 8416.90 from any other heading.
- 8417.10 – 8417.80 A change to subheading 8417.10 through 8417.80 from any other subheading, including another subheading within that group.
- 8417.90 A change to subheading 8417.90 from any other heading.
- 8418.10 – 8418.69 A change to subheading 8418.10 through 8418.69 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 8418.91 – 8418.99 A change to subheading 8418.91 through 8418.99 from any other heading.
- 8419.11 A change to subheading 84.19.11 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 8419.19 – 8419.89 A change to subheading 8419.19 through 8419.89 from any other subheading, including another subheading within that group.
- 8419.90 A change to subheading 8419.90 from any other heading.
- 8420.10 A change to subheading 8420.10 from any other subheading.

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- 8420.91 – 8420.99 A change to subheading 8420.91 through 8420.99 from any other heading.
- 8421.11 – 8421.39 A change to subheading 8421.11 through 8421.39 from any other subheading, including another subheading within that group.
- 8421.91 A change to subheading 8421.91 from any other heading.
- 8421.99 A change to subheading 8421.99 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 8422.11 – 8422.40 A change to subheading 8422.11 through 8422.40 from any other subheading, including another subheading within that group.
- 8422.90 A change to subheading 8422.90 from any other heading.
- 8423.10 – 8423.89 A change to subheading 8423.10 through 8423.89 from any other subheading, including another subheading within that group.
- 8423.90 A change to subheading 8423.90 from any other heading.
- 8424.10 – 8424.89 A change to subheading 8424.10 through 8424.89 from any other subheading, including another subheading within that group.
- 8424.90 A change to subheading 8424.90 from any other heading.
- 84.25 – 84.30 A change to heading 84.25 through 84.30 from any other heading, including another heading within that group.
- 84.31 A change to heading 84.31 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 8432.10 – 8432.80 A change to subheading 8432.10 through 8432.80 from any other subheading, including another subheading within that group.
- 8432.90 A change to subheading 8432.90 from any other heading.

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- 8433.11 – 8433.60 A change to subheading 8433.11 through 8433.60 from any other subheading, including another subheading within that group.
- 8433.90 A change to subheading 84.33.90 from any other heading.
- 8434.10 – 8434.20 A change to subheading 8434.10 through 8434.20 from any other subheading, including another subheading within that group.
- 8434.90 A change to subheading 8434.90 from any other heading.
- 8435.10 A change to subheading 8435.10 from any other subheading.
- 8435.90 A change to subheading 8435.90 from any other heading.
- 8436.10 – 8436.80 A change to subheading 8436.10 through 8436.80 from any other subheading, including another subheading within that group.
- 8436.91 – 8436.99 A change to subheading 84.36.91 through 84.36.99 from any other heading.
- 8437.10 – 8437.80 A change to subheading 8437.10 through 8437.80 from any other subheading, including another subheading within that group.
- 8437.90 A change to subheading 8437.90 from any other heading.
- 8438.10 – 8438.80 A change to subheading 8438.10 through 8438.80 from any other subheading, including another subheading within that group.
- 8438.90 A change to subheading 8438.90 from any other heading.
- 8439.10 – 8439.30 A change to subheading 8439.10 through 8439.30 from any other subheading, including another subheading within that group.
- 8439.91 – 8439.99 A change to subheading 8439.91 through 8439.99 from any other heading.
- 8440.10 A change to subheading 8440.10 from any other subheading.
- 8440.90 A change to subheading 8440.90 from any other heading.

- 8441.10 – 8441.80 A change to subheading 8440.10 through 8441.80 from any other subheading, including another subheading within that group.
- 8441.90 A change to subheading 8441.90 from any other heading.
- 8442.10 – 8442.30 A change to subheading 8442.10 through 8442.30 from any other subheading, including another subheading within that group.
- 8442.40 – 8442.50 A change to subheading 8442.40 through 8442.50 from any other heading.
- 8443.11 – 8443.60 A change to subheading 8443.11 through 8443.60 from any other subheading, including another subheading within that group.
- 8443.90 A change to subheading 8443.90 from any other heading.
- 84.44 – 84.47 A change to heading 84.44 through 84.47 from any other heading, including another heading within that group.
- 8448.11 – 8448.19 A change to subheading 8448.11 through 8448.19 from any other subheading, including another subheading within that group.
- 8448.20 – 8448.59 A change to subheading 8448.20 through 8448.59 from any other heading.
- 84.49 A change to heading 84.49 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 8450.11 – 8450.20 A change to subheading 8450.11 through 8450.20 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 8450.90 A change to subheading 8450.90 from any other heading.
- 8451.10 – 8451.80 A change to subheading 8451.10 through 8451.90 from any other subheading, including another subheading within that group.

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- 8451.90 A change to subheading 8451.90 from any other heading.
- 8452.10 – 8452.29 A change to subheading 8452.10 through 8452.29 from any other subheading, including another subheading within that group.
- 8452.30 – 8452.90 A change to subheading 8452.30 through 8452.90 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 8453.10 – 8453.80 A change to subheading 8453.10 through 8453.80 from any other subheading, including another subheading within that group.
- 8453.90 A change to subheading 8453.90 from any other heading.
- 8454.10 – 8454.30 A change to subheading 8454.10 through 8454.30 from any other subheading, including another subheading within that group.
- 8454.90 A change to subheading 8454.90 from any other heading.
- 8455.10 – 8455.22 A change to subheading 8455.10 through 8455.22 from any other subheading, including another subheading within that group.
- 8455.30 – 8455.90 A change to subheading 8455.30 through 8455.90 from any other heading.
- 84.56 – 84.66 A change to heading 84.56 through 84.66 from any other heading, including another heading within that group.
- 8467.11 – 8467.89 A change to subheading 8467.11 through 8467.89 from any other subheading, including another subheading within that group.
- 8467.91 – 8467.99 A change to subheading 8467.91 through 8467.99 from any other heading.
- 8468.10 – 8468.80 A change to subheading 8468.10 through 8468.80 from any other subheading, including another subheading within that group.

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Customs and Excise Act 1996

- 8468.90 A change to subheading 8468.90 from any other heading.
- 84.69 A change to heading 84.69 from any other heading.
- 8470.10 – 8471.90 A change to subheading 8470.10 through 8471.90 from any other subheading, including another subheading within that group.
- 84.72 – 84.73 A change to heading 84.72 through 84.73 from any other heading, including another heading within that group.
- 8474.10 – 8474.80 A change to subheading 8474.10 through 8474.80 from any other subheading, except from subheading 8474.10 to 8474.80.
- 8474.90 A change to subheading 8474.90 from any other heading.
- 8475.10 A change to subheading 8475.10 from any other subheading.
- 8475.21 A change to subheading 8475.21 from any other subheading; except from subheading 8475.29.
- 8475.29 A change to subheading 8475.29 from any other subheading; except from subheading 8475.21.
- 8475.90 A change to subheading 8475.90 from any other heading.
- 8476.21 – 8476.89 A change to subheading 8476.21 through 8476.89 from any other subheading, except from subheading 8476.21 to 8476.89
- 8476.90 A change to subheading 8476.90 from any other heading.
- 8477.10 – 8477.80 A change to subheading 8477.10 through 8477.80 from any other subheading, including another subheading within that group.
- 8477.90 A change to subheading 8477.90 from any other heading.
- 8478.10 A change to subheading 8478.10 from any other subheading.
- 8478.90 A change to subheading 8478.90 from any other heading.
- 8479.10 – 8479.89 A change to subheading 8479.10 through 8477.89 from any other subheading, including another subheading within that group.

- 8479.90 A change to subheading 8479.90 from any other heading.
- 84.80 A change to heading 84.80 from any other heading.
- 8481.10 – 8481.40 A change to subheading 8481.10 through 8481.40 from any other subheading, including another subheading within that group.
- 8481.80 A change to subheading 8481.80 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 8481.90 A change to subheading 8481.90 from any other heading.
- 8482.10 – 8482.80 A change to subheading 8482.10 through 8482.80 from any other subheading, including another subheading within that group.
- 8482.91 – 8482.99 A change subheading 8482.91 through 8482.99 from any other heading.
- 8483.10 – 8483.60 A change to subheading 8483.10 through 8483.60 from any other subheading, including another subheading within that group.
- 8483.90 A change to subheading 8483.90 from any other heading.
- 8484.10 – 8484.90 A change to subheading 8484.10 through 8484.90 from any other subheading, including another subheading within that group; or
A change of subheading is not required provided there is a regional value content of not less than 45 percent.
- 84.85 A change to heading 84.85 from any other heading.
- Chapter 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles**
- 85.01 – 85.02 A change to heading 85.01 through 85.02 from any other heading, including another heading within that group; or

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A change of heading is not required provided there is a regional value content of not less than 45 percent.

- 85.03 A change to heading 85.03 from any other heading.
- 8504.10 – 8504.50 A change to subheading 8504.10 through 8504.50 from any other heading; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 8504.90 A change to subheading 8504.90 from any other heading.
- 8505.11 – 8505.30 A change to subheading 8505.11 through 8505.30 from any other subheading, including another subheading within that group.
- 8505.90 A change to subheading 8505.90 from any other heading.
- 8506.10 – 8506.40 A change to subheading 8506.10 through 8506.40 from any other subheading, including another subheading within that group.
- 8506.50 – 8506.80 A change to subheading 8506.50 through 8506.80 from any other subheading, except from subheadings 8506.50 to 8506.80.
- 8506.90 A change to subheading 8506.90 from any other heading.
- 8507.10 A change to subheading 8507.10 from any other heading; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 8507.20 – 8507.80 A change to subheading 8507.20 through 8507.80 from any other subheading, including another subheading within that group.
- 8507.90 A change to subheading 8507.90 from any other heading.
- 8509.10 – 8509.20 A change to subheading 8509.10 through 8509.20 from any other heading; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.

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Customs and Excise Act 1996

- 8509.30 – 8509.80 A change to subheading 8509.30 through 8509.80 from any other subheading, including another subheading within that group.
- 8509.90 A change to subheading 8509.90 from any other heading.
- 8510.10 – 8510.30 A change to subheading 8510.10 through 8510.30 from any other subheading, including another subheading within that group.
- 8510.90 A change to subheading 8510.90 from any other heading.
- 8511.10 – 8511.80 A change to subheading 8511.10 through 8511.80 from any other subheading, including another subheading within that group.
- 8511.90 A change to subheading 8511.90 from any other heading.
- 8512.10 – 8512.40 A change to subheading 8512.10 through 8512.40 from any other subheading, including another subheading within that group.
- 8512.90 A change to subheading 8512.90 from any other heading.
- 8513.10 A change to subheading 8513.10 from any other subheading.
- 8513.90 A change to subheading 8513.90 from any other heading.
- 8514.10 – 8514.40 A change to subheading 8514.10 through 8514.40 from any other subheading, including another subheading within that group.
- 8514.90 A change to subheading 8514.90 from any other heading
- 8515.11 – 8515.80 A change to subheading 8515.11 through 8515.80 from any other subheading, including another subheading within that group.
- 8515.90 A change to subheading 8515.90 from any other heading.
- 8516.10 – 8516.80 A change to subheading 8516.10 through 8516.80 from any other subheading, including another subheading within that group.
- 8516.90 A change to heading 8516.90 from any other heading.

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Customs and Excise Act 1996

- 8517.11 – 8517.80 A change to subheading 8517.11 through 8517.80 from any other subheading, including another subheading within that group.
- 8517.90 A change to subheading 8517.90 from any other heading.
- 8518.10 – 8518.50 A change to subheading 8518.10 through 8518.50 from any other subheading, including another subheading within that group.
- 8518.90 A change to subheading 8518.90 from any other heading.
- 85.19 – 85.29 A change to heading 85.19 through 85.29 from any other heading, including another heading within that group.
- 8530.10 – 8530.80 A change to subheading 8530.10 through 8530.80 from any other subheading, including another subheading within that group.
- 8530.90 A change to subheading 8530.90 from any other heading.
- 8531.10 – 8531.80 A change to subheading 8531.10 through 8531.80 from any other subheading, including another subheading within that group.
- 8531.90 A change to subheading 8531.90 from any other heading.
- 8532.10 – 8532.30 A change to subheading 8532.10 through 8532.30 from any other subheading, including another subheading within that group.
- 8532.90 A change to subheading 8532.90 from any other heading.
- 8533.10 – 8533.40 A change to subheading 8533.10 through 8533.40 from any other subheading, including another subheading within that group.
- 8533.90 A change to subheading 8533.90 from any other heading.
- 85.34 A change to heading 85.34 from any other heading.
- 8535.10 – 8537.20 A change to subheading 8535.10 through 8537.20 from any other subheading, including another subheading within that group.
- 85.38 A change to heading 85.38 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

8539.10 – 8539.50 A change to subheading 8539.10 through 8539.50 from any other subheading, including another subheading within that group.

8539.90 A change to subheading 8539.90 from any other heading.

8540.11 – 8540.89 A change to subheading 8540.11 through 8540.89 from any other subheading, including another subheading within that group.

8540.91 – 8540.99 A change to subheading 8540.91 through 8540.99 from any other heading.

8541.10 – 8541.60 A change to subheading 8541.10 through 8541.60 from any other subheading, including another subheading within that group.

8541.90 A change to subheading 8541.90 from any other heading.

8542.10 – 8542.70 A change to subheading 8542.10 through 8542.70 from any other subheading, including another subheading within that group.

8542.90 A change to subheading 8542.90 from any other heading.

8543.11 – 8543.89 A change to subheading 8543.11 through 8543.89 from any other subheading, including another subheading within that group.

8543.90 A change to subheading 8543.90 from any other heading.

85.44 – 85.48 A change to heading 85.44 through 85.48 from any other heading, including another heading within that group.

SECTION XVII - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Chapter 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical including electro-mechanical traffic signalling equipment of all kinds

86.01 – 86.08 A change to heading 86.01 through 86.08 from any other heading, including another heading within that group.

86.09 A change to heading 86.09 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.

Chapter 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

87.01 – 87.08 A change to heading 87.01 through 87.08 from any other heading, including another heading within that group; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

8709.11 – 8709.19 A change to subheading 8709.11 through 8709.19 from any other subheading, including another subheading within that group.

8709.90 A change to subheading 8709.90 from any other heading.

87.10 – 87.13 A change to heading 87.10 through 87.13 from any other heading, including another heading within that group; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

87.14 A change to heading 87.14 from any other heading.

87.15 A change to heading 87.15 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

8716.10 – 8716.80 A change to subheading 8716.10 through 8716.80 from any other subheading, including another subheading within that group.

8716.90 A change to subheading 8716.90 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.

Chapter 88 Aircraft, spacecraft, and parts thereof

88.01 – 88.05 A change to heading 88.01 through 88.05 from any other heading, including another heading within that group.

Chapter 89 Ships, boats and floating structures

89.01 – 89.07 A change to heading 89.01 through 89.07 from any other heading, including another heading within that group; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

89.08 A change to heading 89.08 from any other heading.

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

**Chapter 90 Optical, photographic, cinematographic, measuring,
checking, precision, medical or surgical instruments
and apparatus; parts and accessories thereof**

90.01 – 90.02 A change to heading 90.01 through 90.02 from any other heading, including another heading within that group.

9003.11 – 9003.19 A change to subheading 9003.11 through 9003.19 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

9003.90 A change to subheading 9003.90 from any other heading.

90.04 A change to heading 90.04 from any other heading.

9005.10 – 9005.80 A change to subheading 9005.10 through 9005.80 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

- 9005.90 A change to subheading 9005.90 from any other heading.
- 9006.30 – 9006.69 A change to subheading 9006.30 through 9006.69 from any other subheading, including another subheading within that group.
- 9006.91 – 9006.99 A change to subheading 9006.91 through 9006.99 from any other heading.
- 9007.10 – 9007.20 A change to subheading 9007.10 through 9007.20 from any other subheading, including another subheading within that group.
- 9007.91 – 9007.92 A change to subheading 9007.91 through 9007.99 from any other heading.
- 9008.10 – 9008.50 A change to subheading 9008.10 through 9008.50 from any other subheading, including another subheading within that group.
- 9008.90 A change to subheading 9008.90 from any other heading.
- 9009.11 – 9009.30 A change to subheading 9009.11 through 9009.30 from any other subheading, including another subheading within that group.
- 9009.91 – 9009.99 A change to subheading 9009.91 through 9009.99 from any other heading.
- 9010.10 – 9010.60 A change to subheading 9010.10 through 9010.60 from any other subheading, including another subheading within that group.
- 9010.90 A change to subheading 9010.90 from any other heading.
- 9011.10 – 9011.80 A change to subheading 9011.10 through 9011.80 from any other subheading, including another subheading within that group.
- 9011.90 A change to subheading 9011.90 from any other heading.

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- 90.12.10 A change to subheading 90.12.10 from any other subheading.
- 9012.90 A change to subheading 9012.90 from any other heading.
- 9013.10 – 9013.80 A change to subheading 9013.10 through 9013.80 from any other subheading, including another subheading within that group.
- 9013.90 A change to subheading 9013.90 from any other heading.
- 9014.10 – 9014.80 A change to subheading 9014.10 through 9014.80 from any other subheading, including another subheading within that group.
- 9014.90 A change to subheading 9014.90 from any other heading.
- 9015.10 – 9015.80 A change to subheading 9015.10 through 9015.80 from any other subheading, including another subheading within that group.
- 9015.90 A change to subheading 9015.90 from any other heading.
- 90.16 A change to heading 90.16 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 9017.10 – 9017.80 A change to subheading 9017.10 through 9017.80 from any other subheading, including another subheading within that group.
- 9017.90 A change to subheading 9017.90 from any other heading.
- 90.18 – 90.20 A change to heading 90.18 through 90.20 from any other heading, including another heading within that group; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 90.21 A change to heading 90.21 from any other heading
- 9022.12 – 9022.30 A change to subheading 9022.12 through 9022.30 from any other subheading, including another subheading within that group.

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Customs and Excise Act 1996

- 9022.90 A change to subheading 9022.90 from any other heading.
- 90.23 A change to heading 90.23 from any other heading.
- 9024.10 – 9024.80 A change to subheading 9024.10 through 9024.80 from any other subheading, including another subheading within that group.
- 9024.90 A change to subheading 9024.90 from any other heading.
- 9025.11 – 9025.80 A change to subheading 9025.11 through 9025.80 from any other subheading, including another subheading within that group.
- 9025.90 A change to subheading 9025.90 from any other heading.
- 9026.10 – 9026.80 A change to subheading 9026.10 through 9026.80 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 9026.90 A change to subheading 9026.90 from any other heading.
- 9027.10 – 9027.80 A change to subheading 9027.10 through 9027.80 from any other subheading, including another subheading within that group.
- 9027.90 A change to heading 9027.90 from any other heading.
- 9028.10 – 9028.30 A change to subheading 9028.10 through 9028.30 from any other subheading, including another subheading within that group.
- 9028.90 A change to subheading 9028.90 from any other heading.
- 9029.10 – 9029.20 A change to subheading 9029.10 through 9029.20 from any other subheading, including another subheading within that group.
- 9029.90 A change to subheading 9029.90 from any other heading.
- 9030.10 – 9030.89 A change to subheading 9030.10 through 9030.89 from any other subheading, including another subheading within that group.

- 9030.90 A change to subheading 9030.90 from any other heading.
- 9031.10 – 9031.80 A change to subheading 9031.10 through 9031.80 from any other subheading, including another subheading within that group.
- 9031.90 A change to subheading 9031.90 from any other heading.
- 9032.10 A change to subheading 9032.10 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 9032.20 – 9032.89 A change to subheading 9032.20 through 9032.89 from any other subheading, including another subheading within that group.
- 9032.90 A change to subheading 9032.90 from any other heading.
- 90.33 A change to heading 90.33 from any other heading.

Chapter 91 Clocks and watches and parts thereof

- 91.01 – 91.10 A change to heading 91.01 through 91.10 from any other heading, including another heading within that group; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 9111.10 – 9111.80 A change to subheading 9111.10 through 9111.80 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 9111.90 A change to subheading 9111.90 from any other heading.
- 9112.20 A change to subheading 9112.20 from any other subheading.
- 9112.90 A change to subheading 9112.90 from any other heading.
- 91.13 A change to heading 91.13 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.

- 91.14 A change to heading 91.14 from any other heading.
- Chapter 92 Musical instruments; parts and accessories of such articles**
- 92.01 – 92.09 A change to heading 92.01 through 92.09 from any other heading, including another heading within that group.
- .
- SECTION XIX - ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**
- Chapter 93 Arms and ammunition; parts and accessories thereof**
- 93.01 – 93.05 A change to heading 93.01 through 93.05 from any other heading, including another heading within that group.
- 93.06 – 93.07 A change to heading 93.06 through 93.07 from any other chapter; or
- A change of chapter is not required provided there is a regional value content of not less than 45 percent.
- SECTION XX - MISCELLANEOUS MANUFACTURED ARTICLES**
- Chapter 94 Furniture; Bedding, Mattresses, Mattress Supports, Cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**
- 9401.10 – 9401.80 A change to subheading 9401.10 through 9401.80 from any other heading; or
- A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 9401.90 A change to subheading 94.01.90 from any other heading.
- 94.02 A change to heading 94.02 from any other chapter; or

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Customs and Excise Act 1996

A change of chapter is not required provided there is a regional value content of not less than 45 percent.

9403.10 – 9403.89 A change to subheading 9403.10 through 9403.80 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

9403.90 A change to subheading 9403.90 from any other heading.

94.04 A change to heading 94.04 from any other chapter.

9405.10 – 9405.60 A change to subheading 9405.10 through 9405.60 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

9405.91 – 9405.99 A change to subheading 94.05.91 through 94.05.99 from any other heading.

94.06 A change to heading 94.06 from any other heading.

Chapter 95 Toys, games and sports requisites; parts and accessories thereof

95.01 A change to heading 95.01 from any other chapter; or

A change of chapter is not required provided there is a regional value content of not less than 45 percent.

9502.10 A change to subheading 9502.10 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

9502.91 – 9502.99 A change to subheading 9502.91 through 9502.99 from any other heading.

95.03 – 95.08 A change to heading 95.03 through 95.08 from any other chapter.

Chapter 96 Miscellaneous manufactured articles

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Customs and Excise Act 1996

- 96.01 – 96.05 A change to heading 96.01 through 96.05 from any other chapter.
- 9606.10 A change to subheading 9606.10 from any other heading.
- 9606.21 – 9606.29 A change to subheading 9606.21 through 9606.29 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 9606.30 A change to subheading 9606.30 from any other heading.
- 9607.11 – 9607.19 A change to subheading 9607.11 through 9607.19 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 9607.20 A change to subheading 9607.20 from any other heading.
- 9608.10 – 9608.30 A change to subheading 9608.10 through 9608.30 from any other subheading, including another subheading within that group.
- 9608.40 – 9608.99 A change to subheading 9608.40 through 9608.99 from any other heading.
- 96.09 – 96.12 A change to heading 96.09 through 96.12 from any other chapter.
- 9613.10 – 9613.80 A change to subheading 9613.10 through 9613.80 from any other heading; or
A change of heading is not required provided there is a regional value content of not less than 45 percent.
- 9613.90 A change to subheading 9613.90 from any other heading.
- 96.14 A change to heading 96.14 from any other heading.
- 96.15 – 96.16 A change to heading 96.15 through 96.16 from any other heading, including another heading within that group.
- 96.17 A change to heading 96.17 from any other heading; or

A change of heading is not required provided there is a regional value content of not less than 45 percent.

96.18 A change to heading 96.18 from any other heading.

96.19 A change to heading 96.19 from any other heading.

96.20 A change to heading 96.20 from any other heading.

SECTION XXI - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97 Works of art, collectors' pieces and antiques

97.01 – 97.06 A change to heading 97.01 through 97.06 from any other chapter.