

## ANNEX 4.2

### PRODUCT SPECIFIC RULES OF ORIGIN

#### HEADNOTES

1. The specific rule, or specific set of rules, that applies to a particular chapter, or a particular heading or subheading under that chapter as the case may be, is set out immediately adjacent to the chapter in the column entitled "Product Specific Rules".

2. A rule applicable to a subheading or heading shall take precedence over a rule applicable to the chapter which is parent to that tariff item.

3. A requirement of a change in tariff classification applies only to non-originating materials.

4. The product specific rules in this Annex are structured on the basis of the Harmonized System 2012.

5. For the purposes of this Annex:

**chapter** means a chapter of the Harmonized System;

**heading** means the first four digits in the tariff classification number under the Harmonized System; and

**subheading** means the first six digits in the tariff classification number under the Harmonized System.

6. Where a chapter, heading or subheading is subject to alternative Product Specific Rules, it shall be sufficient to comply with one of the rules.

**PRODUCT SPECIFIC RULES OF ORIGIN**

<b>Chapter</b>	<b>Description</b>	<b>Product Specific Rules</b>
1	Live animals	Change in chapter
2	Meat and edible meat offal	Change in chapter
3	Fish and crustaceans, molluscs and other aquatic invertebrates	Change in chapter
4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Change in chapter
5	Products of animal origin, not elsewhere specified or included	Change in chapter
6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Change in chapter
7	Edible vegetables and certain roots and tubers	Change in chapter
8	Edible fruit and nuts; peel of citrus fruit or melons	Change in chapter
9	Coffee, tea, maté and spices	Change in chapter, <u>except</u> a regional value content of not less than 50% for subheading 0902.30 and 0902.40
10	Cereals	Change in chapter
11	Products of the milling industry; malt; starches; inulin; wheat gluten	Change in chapter
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Change in chapter
13	Lac; gums, resins and other vegetable saps and extracts	Change in chapter

<b>Chapter</b>	<b>Description</b>	<b>Product Specific Rules</b>
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Change in chapter
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	Change in chapter or a regional value content of not less than 40%, <u>except</u> change in chapter for subheadings 1509.10, 1509.90 and 1510.00
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Change in chapter
17	Sugars and sugar confectionery	Change in heading
18	Cocoa and cocoa preparations	Change in heading
19	Preparations of cereals, flour, starch or milk; pastrycooks' products	Change in heading
20	Preparations of vegetables, fruit, nuts or other parts of plants	A regional value content of not less than 40%
21	Miscellaneous edible preparations	A regional value content of not less than 40%
22	Beverages, spirits and vinegar	Change in chapter
23	Residues and waste from the food industries; prepared animal fodder	A regional value content of not less than 40%
24	Tobacco and manufactured tobacco substitutes	Change in heading or a regional value content of not less than 40%
25	Salt; sulphur; earths and stone; plastering materials, lime and cement	A regional value content of not less than 40%
26	Ores, slag and ash	A regional value content of not less than 40%

<b>Chapter</b>	<b>Description</b>	<b>Product Specific Rules</b>
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	A regional value content of not less than 40%
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	A regional value content of not less than 40%
29	Organic chemicals	A regional value content of not less than 40%
30	Pharmaceutical products	A regional value content of not less than 40%
31	Fertilisers	A regional value content of not less than 40%
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	A regional value content of not less than 40%
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	A regional value content of not less than 40%
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	A regional value content of not less than 40%
35	Albuminoidal substances; modified starches; glues; enzymes	A regional value content of not less than 40%
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	A regional value content of not less than 40%
37	Photographic or cinematographic goods	A regional value content of not less than 40%

<b>Chapter</b>	<b>Description</b>	<b>Product Specific Rules</b>
38	Miscellaneous chemical products	A regional value content of not less than 40%
39	Plastics and articles thereof	A regional value content of not less than 40%, <u>except</u> a regional value content of not less than 50% for heading 3919, 3920, 3921 and 3923
40	Rubber and articles thereof	A regional value content of not less than 40%
41	Raw hides and skins (other than furskins) and leather	A regional value content of not less than 40%
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	A regional value content of not less than 40%
43	Furskins and artificial fur; manufactures thereof	A regional value content of not less than 40%
44	Wood and articles of wood; wood charcoal	A regional value content of not less than 40%
45	Cork and articles of cork	A regional value content of not less than 40%
46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	A regional value content of not less than 40%
47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	A regional value content of not less than 40%
48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	A regional value content of not less than 40%
49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	A regional value content of not less than 40%

<b>Chapter</b>	<b>Description</b>	<b>Product Specific Rules</b>
50	Silk	A regional value content of not less than 40%
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	A regional value content of not less than 40%
52	Cotton	A regional value content of not less than 40%
53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	A regional value content of not less than 40%
54	Man-made filaments; strip and the like of man-made textile materials	A regional value content of not less than 40%
55	Man-made staple fibres	A regional value content of not less than 40%
56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	A regional value content of not less than 40%
57	Carpets and other textile floor coverings	A regional value content of not less than 40%
58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	A regional value content of not less than 40%
59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	A regional value content of not less than 40%
60	Knitted or crocheted fabrics	A regional value content of not less than 40%
61	Articles of apparel and clothing accessories, knitted or crocheted	A regional value content of not less than 50%
62	Articles of apparel and clothing accessories, not knitted or crocheted	A regional value content of not less than 50%

<b>Chapter</b>	<b>Description</b>	<b>Product Specific Rules</b>
63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	A regional value content of not less than 40%, <u>except</u> a regional value content of not less than 50% for heading 6305
64	Footwear, gaiters and the like; parts of such articles	A regional value content of not less than 40%, <u>except</u> a regional value content of not less than 50% for heading 6403
65	Headgear and parts thereof	A regional value content of not less than 40%
66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	A regional value content of not less than 40%
67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	A regional value content of not less than 40%
68	Articles of stone, plaster, cement, asbestos, mica or similar materials	A regional value content of not less than 40%
69	Ceramic products	A regional value content of not less than 40%
70	Glass and glassware	A regional value content of not less than 40%
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	A regional value content of not less than 40%

<b>Chapter</b>	<b>Description</b>	<b>Product Specific Rules</b>
72	Iron and steel	A regional value content of not less than 40%, <u>except</u> a regional value content of not less than 50% for headings 7208, 7209, 7210, 7213, 7214, 7216, 7217, 7228 and 7229
73	Articles of iron or steel	A regional value content of not less than 40%
74	Copper and articles thereof	A regional value content of not less than 40%, <u>except</u> a regional value content of not less than 50% for headings 7408, 7409, 7412, 7413, 7415 and 7419
75	Nickel and articles thereof	A regional value content of not less than 40%
76	Aluminium and articles thereof	A regional value content of not less than 40%, <u>except</u> a regional value content of not less than 50% for headings 7604, 7608 and 7610
78	Lead and articles thereof	A regional value content of not less than 40%
79	Zinc and articles thereof	A regional value content of not less than 40%
80	Tin and articles thereof	A regional value content of not less than 40%
81	Other base metals; cermets; articles thereof	A regional value content of not less than 40%



<b>Chapter</b>	<b>Description</b>	<b>Product Specific Rules</b>
82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	A regional value content of not less than 40%
83	Miscellaneous articles of base metal	A regional value content of not less than 40%, <u>except</u> a regional value content of not less than 50% for headings 8302, 8308 and 8311
84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	A regional value content of not less than 40%, <u>except</u> a regional value content of not less than 50% for headings 8418, 8419, 8421, 8424, 8426, 8429, 8431, 8450, 8451, 8474 and 8481
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	A regional value content of not less than 40%, <u>except</u> a regional value content of not less than 50% for headings 8509, 8516 and 8544
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	A regional value content of not less than 40%

<b>Chapter</b>	<b>Description</b>	<b>Product Specific Rules</b>
87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	A regional value content of not less than 40%, <u>except</u> a regional value content of not less than 50% for heading 8712
88	Aircraft, spacecraft, and parts thereof	A regional value content of not less than 40%
89	Ships, boats and floating structures	A regional value content of not less than 40%, <u>except</u> a regional value content of not less than 50% for headings 8901 and 8902
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	A regional value content of not less than 40%
91	Clocks and watches and parts thereof	A regional value content of not less than 40%
92	Musical instruments; parts and accessories of such articles	A regional value content of not less than 40%
93	Arms and ammunition; parts and accessories thereof	A regional value content of not less than 40%
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	A regional value content of not less than 40%, <u>except</u> a regional value content of not less than 50% for headings 9403 and 9406
95	Toys, games and sports requisites; parts and accessories thereof	A regional value content of not less than 40%
96	Miscellaneous manufactured articles	A regional value content of not less than 40%

<b>Chapter</b>	<b>Description</b>	<b>Product Specific Rules</b>
97	Works of art, collectors' pieces and antiques	A regional value content of not less than 40%