ANNEX 3-1

PRODUCT SPECIFIC RULES OF ORIGIN

Section A

Introductory Notes

1. Without prejudice to Article 7 *(De Minimis)* of Chapter 3 (Rules of Origin), a change in tariff classification requirement under this Annex requires that each of the non-originating materials used in the production of a good undergoes the change of tariff classification as a result of production in the Area of one or both Parties.

2. For the purposes of the product specific rules set out in this Annex:

(a) **CC** denotes a change to the chapter, heading or subheading from any other chapter. This indicates that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level (i.e. a change in chapter) of the Harmonized System;

(b) **CTH** denotes a change to the chapter, heading or subheading from any other heading. This indicates that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level (i.e. a change in heading) of the Harmonized System;

(c) **RVC%** denotes the minimum requirement of regional value content as calculated under Article 4 (Regional Value Content) of Chapter 3 (Rules of Origin); and

(d) **WO** indicates that the good is wholly obtained or produced in a Party as defined in Article 3 (Goods Wholly Obtained) of Chapter 3 (Rules of Origin).

3. This Annex is formulated on the basis of the Harmonized System as updated as 2017 edition.

Section B

Product Specific Rules of Origin

HS Code	Description of Products	Product Specific Rules
01	Live animals.	CC
02	Meat and edible meat offal.	CC
03	Fish and crustaceans, molluscs and other aquatic invertebrates.	CC
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.	CC
05	Products of animal origin, not elsewhere specified or included.	CC
07	Edible vegetables and certain roots and tubers.	CC
08	Edible fruit and nuts; peel of citrus fruit or melons.	CC
09	Coffee, tea, maté and spices.	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
	- Coffee, not roasted :	
0901.11	-- Not decaffeinated	CC
0901.12	-- Decaffeinated	CC
	- Coffee roasted :	
0901.21	-- Not decaffeinated	RVC 50% and manufacture from raw coffee beans including roasting

HS Code	Description of Products	Product Specific Rules
0901.22	-- Decaffeinated	RVC 50% and manufacture from raw coffee beans including roasting
0901.90	- Other	RVC 50% and manufacture from raw coffee beans including roasting
09.02	Tea, whether or not flavoured.	CC
09.03	Maté.	CC
09.04	Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.	CC
09.05	Vanilla.	CC
09.06	Cinnamon and cinnamon-tree flowers.	CC
09.07	Cloves (whole fruit, cloves and stems).	CC
09.08	Nutmeg, mace and cardamoms.	CC
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	CC
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	CC
10	Cereals.	CC
11	Products of the milling industry; malt; starches; inulin; wheat gluten.	CC
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.	CC

HS Code	Description of Products	Product Specific Rules
13	Lac; gums, resins and other vegetable saps and extracts.	CC
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.	CC
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.	
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	CC
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	CC
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	CC
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	CC
15.05	Wool grease and fatty substances derived therefrom (including lanolin).	CC
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	CC
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	CC
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	CC

HS Code	Description of Products	Product Specific Rules
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	CC
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	CC
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	CC
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	CC
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	CC
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	CC
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	CC

HS Code	Description of Products	Product Specific Rules
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	CC
15.20	Glycerol, crude; glycerol waters and glycerol lyes.	CC
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	CC
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	CC
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.	CC
17	Sugars and sugar confectionery.	
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	CC
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	CC

HS Code	Description of Products	Product Specific Rules
17.03	Molasses resulting from the extraction or refining of sugar.	CC
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	CTH or RVC 60%
18	Cocoa and cocoa preparations.	
18.01	Cocoa beans, whole or broken, raw or roasted.	CC
18.02	Cocoa shells, husks, skins and other cocoa waste.	CC
18.03	Cocoa paste, whether or not defatted.	CC
18.04	Cocoa butter, fat and oil.	CC
18.05	Cocoa powder, not containing added sugar or other sweetening matter.	CC
18.06	Chocolate and other food preparations containing cocoa.	CTH or RVC 60%
19	Preparations of cereals, flour, starch or milk; pastry cooks' products.	
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	CC except from chapter 4

HS Code	Description of Products	Product Specific Rules
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	CC except from chapter 11
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	CC except from chapter 11
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	CC except from chapter 11
20	Preparations of vegetables, fruit, nuts or other parts of plants.	CC
21	Miscellaneous edible preparations.	CC
22	Beverages, spirits and vinegar.	
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	WO

HS Code	Description of Products	Product Specific Rules
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CC
22.03	Beer made from malt.	CC
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	WO
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	WO
22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	WO
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	WO
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.	WO
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	CC

HS Code	Description of Products	Product Specific Rules
23	Residues and waste from the food industries; prepared animal fodder	CC except from headings 0302.42; 0303.49; 0305.54
24	Tobacco and manufactured tobacco substitutes	CTH or RVC 60%
39	Plastics and articles thereof.	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
	- Of other plastics :	
3920.94	-- Of phenolic resins	CTH or RVC 40%
40	Rubber and articles thereof.	
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	RVC 60%
58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.	
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
5807.10	- Woven	CTH or RVC 40%
63	Other made up textile articles; sets; worn clothing and worn textile articles; rags.	
63.09	Worn clothing and other worn articles.	CTH or RVC 40%

HS Code	Description of Products	Product Specific Rules
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.	
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
	- Parts and accessories :	
9007.92	-- For projectors	CTH or RVC 40%