Annex

Product Specific Rules of Origin

[Cursory Translation]

Remarks:
1. Waste and scrap, whether specified or not, shall be subject to the wholly obtained criterion.
2.“Purification” refers to the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
(i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
(ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
(iii) elements and components for use in micro-elements;
(iv) specialised optical uses;
(v) biotechnical use (e.g. cell culture, genetic technology and as catalysts);
(vi) carriers used in a separation process;
(vii) nuclear grade uses.
3. "Chemical reaction" is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. For the purposes of this definition, the following processes shall not be considered as chemical reactions:
(i) dissolving in water or other solvents;
(ii) the elimination of solvents including solvent water;
(iii) the addition or elimination of water of crystallisation.

| **Serial Number** | **Harmonised System Codes** | **Product Descriptions** | **Rules of Origin** |
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| 1 | 01 | Live animals | Born and bred in one side. |
| 2 | 02.01 | Meat of bovine animals, fresh or chilled | Obtained from live animals born and bred in one side. |
| 3 | 02.02 | Meat of bovine animals, frozen | Obtained from live animals born and bred in one side. |
| 4 | 02.03 | Meat of swine, fresh, chilled or frozen | Obtained from live animals born and bred in one side. |
| 5 | 02.04 | Meat of sheep or goats, fresh, chilled or frozen | Obtained from live animals born and bred in one side. |
| 6 | 02.05 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen | Obtained from live animals born and bred in one side. |
| 7 | 02.06 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen | Obtained from live animals born and bred in one side. |
| 8 | 02.07 | Meat and edible offal, of the poultry of Heading No. 01.05, fresh, chilled or frozen | Obtained from live animals born and bred in one side. |
| 9 | 02.08 | Other meat and edible meat offal, fresh, chilled or frozen | Obtained from live animals born and bred in one side. |
| 10 | 02.09 | Pig fat free of lean meat and poultry fat not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked | Obtained from live animals born and bred in one side. |
| 11 | 0210.11 | Hams, shoulders and cuts thereof, with bone in | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 12 | 0210.12 | Bellies (streaky) and cuts thereof | Obtained from live animals born and bred in one side. |
| 13 | 0210.19 | Other meat of pig-deer (Babyrousa), pygmy pig (por-cula), salted, in brine, dried or smoked; other meat of swine, salted, in brine, dried or smoked | Obtained from live animals born and bred in one side. |
| 14 | 0210.20 | Meat of bovine animals | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 15 | 0210.91 | Meat and edible offal of primates | Obtained from live animals born and bred in one side. |
| 16 | 0210.92 | Meat and edible offal of whales, dolphins and porpoises (mammals of the order Cetacea); meat and edible offal of manatees and dugongs (mammals of the order Sirenia); meat and edible offal of seal, sea lion and walrus (mammals of the suborder Pinnipedia)  | Obtained from live animals born and bred in one side. |
| 17 | 0210.93 | Meat and edible offal of reptiles (including snakes and turtles) | Obtained from live animals born and bred in one side. |
| 18 | 0210.99 | Other meat and edible offal  | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 19 | 03.01 | Live fish | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 20 | 03.02 | Fish, fresh or chilled, excluding fish fillets and other fish meat of Heading No. 03.04 | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 21 | 03.03 | Fish, frozen, excluding fish fillets and other fish meat of Heading No. 03.04 | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 22 | 03.04 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 23 | 0305.10 | Flours, meals and pellets of fish, fit for human consumption | Change in Tariff Heading. |
| 24 | 0305.20 | Livers and roes, dried, smoked, salted or in brine | Change in Tariff Heading. |
| 25 | 0305.31 | Tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, labeo spp., osteochilus hasselti, leptobarbus hoeveni, megalobrama spp.), eels (anguilla spp.), nile perch (lates niloticus) and snake-heads (channa spp.) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 26 | 0305.32 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 27 | 0305.39 | Other fillets of fish, dried, salted or in brine, excluding smoked | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 28 | 0305.41 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | Change in Tariff Heading. |
| 29 | 0305.42 | Herrings (Atlantic herring, Pacific herring) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 30 | 0305.43 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 31 | 0305.44 | Tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, labeo spp., osteochilus hasselti, leptobarbus hoeveni, megalobrama spp.), eels (anguilla spp.), nile perch (lates niloticus) and snake-heads (channa spp.) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 32 | 0305.49 | Other smoked fish (including fillets), excluding edible fish offal | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 33 | 0305.51 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 34 | 0305.52 | Tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, labeo spp., osteochilus hasselti, leptobarbus hoeveni, megalobrama spp.), eels (anguilla spp.), nile perch (lates niloticus) and snake-heads (channa spp.) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 35 | 0305.53 | Fish of the families bregmacerotidae, euclichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae, other than cod (gadusmorhua, gadus ogac, gadus macrocephalus) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 36 | 0305.54 | Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardi-nops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerels (Scomber scombrus, Scomber australasicus, Scom-her japonicus), Indian mackerels (Rastrelliger spp.), seerfi-shes (Scomberomorus spp.), jack and horse mackerels (Tra-churus spp.), jacks , crevalles (Caranx spp.), cobia (Rachy-centron canadum), silver pom-frets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthymus affinis), bonitos (Sarda spp.), marlins, sail-fishes, spearfish (Istiophori-dae) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 37 | 0305.59 | Other fish (other than edible for human consumption), dried (whether or not salted but not smoked) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 38 | 0305.61 | Herrings (Atlantic herring, Pacific herring) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 39 | 0305.62 | Cod (Atlantic cod, Greenland cod, Pacific cod) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 40 | 0305.63 | Anchovies (Engraulis spp.) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 41 | 0305.64 | Tilapias (Oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, labeo spp., osteochilus hasselti, leptobarbus hoeveni, megalobrama spp.), eels (anguilla spp.), nile perch (lates niloticus) and snake-heads (channa spp.) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 42 | 0305.69 | Other fish (other than edible for human consumption), salted or in brine, but not dried nor smoked | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 43 | 0305.71 | Shark fin | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 44 | 0305.72 | Fish head, tail and maws | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 45 | 0305.79 | Fish fin and other fish edible for human consumption  | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 46 | 03.06 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Wholly obtained. |
| 47 | 03.07 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption | Change in Tariff Chapter. |
| 48 | 03.08 | Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption | Change in Tariff Chapter. |
| 49 | 0401.10 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1% | Change in Tariff Chapter. |
| 50 | 0401.20 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1% but not exceeding 6% | Processed from fresh milk. The principal processes are mixing, sterilisation and cooling. |
| 51 | 0401.40 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6% but not exceeding 10% | Change in Tariff Chapter. |
| 52 | 0401.50 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 10% | Change in Tariff Chapter. |
| 53 | 0402.10 | Milk and cream, concentrated, containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% | Processed from fresh milk. The principal processes are mixing, freezing and sterilisation. |
| 54 | 0402.21 | Milk and cream, concentrated, not containing added sugar or other sweetening matter | Processed from fresh milk. The principal processes are mixing, freezing and cooling. |
| 55 | 0402.29 | Other milk and cream, concentrated, containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% | Processed from fresh milk. The principal processes are mixing, freezing and sterilisation. |
| 56 | 0402.91 | Other milk and cream, concentrated, not containing added sugar or other sweetening matter | Processed from fresh milk. The principal processes are mixing, sterilisation and cooling. |
| 57 | 0402.99 | Other milk and cream, concentrated, containing added sugar or other sweetening matter (except those not containing added sugar or other sweetening matter) | Change in Tariff Chapter. |
| 58 | 04.03 | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Processed from fresh milk or milk powder. The principal processes are mixing, fermentation or souring, sterilisation and cooling. |
| 59 | 04.04 | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included | Change in Tariff Chapter. |
| 60 | 04.05 | Butter and other fats and oils derived from milk; dairy spreads | Change in Tariff Chapter. |
| 61 | 0406.10 | Fresh (unripened or uncured) cheese, including whey cheese and curd | Processed from fresh milk or milk powder. The principal processes are mixing, fermentation or souring, sterilisation and cooling. |
| 62 | 0406.20 | Grated or powdered cheese, of all kinds | Processed from fresh milk or milk powder. The principal processes are mixing, fermentation or souring, sterilisation, cooling, aging, slicing, grinding and (or) seasoning. |
| 63 | 0406.30 | Processed cheese, not grated or powdered | Change in Tariff Chapter. |
| 64 | 0406.40 | Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | Change in Tariff Chapter. |
| 65 | 0406.90 | Other cheese | Change in Tariff Chapter. |
| 66 | 0408.99 | Other Birds' eggs, not in shell | Manufactured from eggs. The principal processes are mixing and cooking. |
| 67 | 05.08 | Powder and waste of coral and shell or bone of aquatic products | Corals or shells and similar raw materials wholly obtained in one side. |
| 68 | 0603.90 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared | Manufactured from plants. The principal processes are cleaning, drying (or dyeing, bleaching, corrugating) and preserving. If coating after preserving is required, it must also be done in one side. |
| 69 | 0604.90 | Foliage, branches and other parts of plants, without flowers or flower-buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes; fresh, dried, dyed, bleached, impregnated or otherwise prepared | Manufactured from plants. The principal processes are cleaning, drying (or dyeing, bleaching, corrugating) and preserving. If coating after preserving is required, it must also be done in one side. |
| 70 | 0901.11 | Coffee, not roasted, not decaffeinated | Change in Tariff Heading. |
| 71 | 0901.12 | Coffee, not roasted, decaffeinated | Change in Tariff Heading. |
| 72 | 0901.21 | Roasted coffee, not decaffeinated | (1) Manufactured from coffee beans. The principal processes are roasting and grinding. If mixing is required, it must also be done in one side; or (2) Manufactured from coffee beans and to fulfill the regional value content requirement (40% for Build-down method or 30% for Build-up method). The principal process is roasting. |
| 73 | 0901.22 | Roasted coffee, decaffeinated | Manufactured from coffee beans. The principal processes are decaffeinating, roasting, blending and grinding (if applicable).  |
| 74 | 0901.90 | Coffee husks and skins; coffee substitutes containing coffee | Manufactured from coffee beans and coffee substitutes. The principal processes are mixing, roasting, blending and grinding.  |
| 75 | 0902.10 | Green tea (not fermented), in immediate packings of a content not exceeding 3kg | Change in Tariff Heading. |
| 76 | 0902.30 | Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg | Processed from tea leaves. The principal processes are fermentation, rolling, drying, mixing. |
| 77 | 0902.40 | Other black tea (fermented) and other partly fermented tea | Processed from tea leaves. The principal processes are fermentation, rolling, drying, mixing. |
| 78 | 0904.12 | Pepper, crushed or ground | (1) Manufactured from plants. The principal processes are mixing, grinding and drying; or (2) To fulfill the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 79 | 0904.22 | Chili, crushed or ground | Manufactured from plants. The principal processes are mixing, grinding and drying. |
| 80 | 0906.20 | Cinnamon, crushed or ground  | Manufactured from plants. The principal processes are mixing, grinding and drying. |
| 81 | 0910.30 | Turmeric (curcuma) | Manufactured from plants. The principal processes are mixing, grinding and drying. |
| 82 | 0910.91 | Other spices, mixtures referred to in Note 1(b) to this Chapter | Manufactured from plants. The principal processes are mixing, grinding and drying. |
| 83 | 0910.99 | Other spices (except mixtures referred to in Note 1(b) to this Chapter) | Manufactured from plants. The principal processes are mixing, grinding and drying. |
| 84 | 10 | Cereals | Grown and harvested in one side. |
| 85 | 11.01 | Wheat or maslin flour | Change in Tariff Chapter, except from Chapter 10. |
| 86 | 11.02 | Cereal flours other than of wheat or maslin | Change in Tariff Chapter, except from Chapter 10. |
| 87 | 11.03 | Cereal groats, meal and pellets | Change in Tariff Chapter, except from Chapter 10. |
| 88 | 11.04 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of Heading No. 10.06; germ of cereals, whole, rolled, flaked or ground | Change in Tariff Chapter, except from Chapter 10. |
| 89 | 11.05 | Flour, meal, powder, flakes, granules and pellets of potatoes | Change in Tariff Chapter, except from Chapter 7. |
| 90 | 11.08 | Starches; inulin | Change in Tariff Chapter, except from Chapter 7 and Chapter 10. |
| 91 | 12.01 | Soya beans, whether or not broken | Grown and harvested in one side. |
| 92 | 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken | Grown and harvested in one side. |
| 93 | 12.04 | Linseed, whether or not broken | Grown and harvested in one side. |
| 94 | 12.05 | Rape or colza seeds, whether or not broken | Grown and harvested in one side. |
| 95 | 12.06 | Sunflower seeds, whether or not broken | Grown and harvested in one side. |
| 96 | 12.07 | Other oil seeds and oleaginous fruits, whether or not broken | Grown and harvested in one side. |
| 97 | 12.08 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard | Change in Tariff Heading. |
| 98 | 1211.20 | Ginseng roots | The principal processes are cutting and grinding. |
| 99 | 1212.99 | Apricot kernels and other fruit stones, kernels and vegetable products of a kind used primarily for human consumption | Manufactured from fruit stones, kernels or vegetable products. The principal processes are sieving, grinding and packaging. |
| 100 | 15.01 | Pig fat (including lard) and poultry fat, other than that of Heading No. 02.09 or 15.03 | Change in Tariff Chapter. |
| 101 | 15.07 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified | Change in Tariff Chapter, except from Chapter 12. |
| 102 | 15.08 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified | Change in Tariff Chapter, except from Chapter 12. |
| 103 | 1509.10 | Crude olive oil and its fractions | Change in Tariff Chapter, except from Chapter 12. |
| 104 | 1509.90 | Refined olive oil and its fractions | Change in Tariff Chapter. |
| 105 | 15.10 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of Heading No. 15.09 | Change in Tariff Chapter, except from Chapter 12. |
| 106 | 15.11 | Palm oil and its fractions, whether or not refined, but not chemically modified | Change in Tariff Chapter, except from Chapter 12. |
| 107 | 15.12 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified | Change in Tariff Chapter, except from Chapter 12. |
| 108 | 15.13 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified | Change in Tariff Chapter, except from Chapter 12. |
| 109 | 15.14 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified | Change in Tariff Chapter, except from Chapter 12. |
| 110 | 15.15 | Other fixed vegetable fats and oils (including jojoba oil) and fractions thereof, whether or not refined, but not chemically modified | Change in Tariff Chapter, except from Chapter 12. |
| 111 | 15.16 | Animal or vegetable fats and oil and fractions thereof, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared | Change in Tariff Chapter, except from Chapter 12. |
| 112 | 1517.90 | Liquid margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of Heading No. 15.16 | Manufactured from vegetable crude oil or animal fats. The principal processes are degumming, centrifugation, decolourisation, deodorisation, refining, stirring, sterilisation and mixing. The overall proportion (by weight) of one or more of the three oil fats of palm oil, bean oil, rapeseed oil should not exceed 50%, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 113 | 15.20 | Glycerol, crude; glycerol waters and glycerol lyes | Manufactured from chemical reaction of natural or chemical materials. |
| 114 | 16.01 | Sausages and similar products, with a natural casing | (1) Manufactured from live animals or fresh, chilled, frozen animals. The principal processes are cutting, preserving, seasoning and cooking; or (2) Change in Tariff Heading. |
| 115 | 16.02 | Other prepared or preserved meat, meat offal or blood | Change in Tariff Heading. |
| 116 | 16.03 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates | Change in Tariff Heading. |
| 117 | 16.04 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs | Change in Tariff Heading. |
| 118 | 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved | Change in Tariff Heading. |
| 119 | 17.01 | Cane or beet sugar and chemically pure sucrose, in solid form | Wholly obtained. |
| 120 | 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 | Change in Tariff Heading. |
| 121 | 1704.10 | Chewing gum, whether or not sugarcoated | Change in Tariff Heading. |
| 122 | 1704.90 | Other sugar confectionery not containing cocoa | Mixing, flavouring, boiling and forming. |
| 123 | 1806.20 | Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg | Manufactured from sugar. The principal processes are mixing, boiling and forming. If flavouring is required, it must also be done in one side. |
| 124 | 1806.31 | Other food preparations containing cocoa, in blocks, slabs or bars, filled | Manufactured from sugar. The principal processes are mixing, boiling and forming. If flavouring is required, it must also be done in one side. |
| 125 | 1806.32 | Other food preparations containing cocoa, in blocks, slabs or bars, not filled | Manufactured from sugar. The principal processes are mixing, boiling and forming. If flavouring is required, it must also be done in one side. |
| 126 | 1806.90 | Other chocolate and food preparation containing cocoa | Manufactured from sugar. The principal processes are mixing, boiling and forming. If flavouring is required, it must also be done in one side. |
| 127 | 1901.10 | Preparations for infant use, put up for retail sale | Change in Tariff Chapter, except from Chapter 4. |
| 128 | 1901.20 | Mixes and doughs for the preparation of bakers' wares of Heading No. 19.05 | Change in Tariff Heading. |
| 129 | 1901.90 | 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 No. 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 (except preparations for infant use, put up for retail sale and mixes and doughs for the preparation of bakers' wares of Heading No. 19.05) | Change in Tariff Heading. |
| 130 | 1902.11 | Uncooked pasta, not stuffed or otherwise prepared, containing eggs | Change in Tariff Heading. |
| 131 | 1902.19 | Other uncooked pasta, not stuffed or otherwise prepared | Change in Tariff Heading. |
| 132 | 1902.20 | Stuffed pasta, whether or not cooked or otherwise prepared | Change in Tariff Heading. |
| 133 | 1902.30 | Other pasta | (1) Manufactured from cereals or flour. The principal processes are mixing, cooking and forming. If baking is required, it must also be done in one side; or (2) Manufactured from dried noodle, meat and vegetables. The principal processes are cooking, flavouring, mixing and cooling; or (3) Change in Tariff Heading.  |
| 134 | 1904.20 | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | Change in Tariff Heading. |
| 135 | 1904.90 | Other cereal products | Change in Tariff Heading. |
| 136 | 1905.31 | Sweet biscuits | Mixing, forming and baking. |
| 137 | 1905.32 | Waffles and wafers | Mixing, forming and baking. |
| 138 | 1905.90 | Other bread, pastry, cakes, biscuits and similar bakers' wares, including empty cachets for pharmaceutical use, sealing wafers, rice paper and similar products | Change in Tariff Heading. |
| 139 | 2005.20 | Potatoes | Change in Tariff Heading or to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 140 | 2005.51 | Shelled beans | Manufactured from beans. The principal processes are filtration and preserving. If cooking or seasoning is required, it must also be done in one side. |
| 141 | 2006.00 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glac or crystallised) | Manufactured from fresh fruits or plants. The principal processes are preserving and seasoning. |
| 142 | 2008.11 | Ground-nuts, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit | Manufactured from unprocessed peanuts. The principal processes are seasoning and cooking. If baking or coating is required, it must also be done in one side. |
| 143 | 2008.19 | Other, including mixtures of nuts and other seeds | Manufactured from unprocessed nuts and seeds. The principal processes are baking or cooking. If seasoning or coating is required, it must also be done in one side. |
| 144 | 2008.20 | Other pineapples, prepared or preserved otherwise than by vinegar | Change in Tariff Heading. |
| 145 | 2008.30 | Citrus fruit, prepared or preserved otherwise than by vinegar | (1) Manufactured from unprocessed or provisionally preserved fruits. The principal processes are seasoning, cooking and baking, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method); or (2) Change in Tariff Heading. |
| 146 | 2008.70 | Peaches, prepared or preserved otherwise than by vinegar | (1) Manufactured from unprocessed or provisionally preserved fruits. The principal processes are seasoning, cooking and baking, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method); or (2) Change in Tariff Heading. |
| 147 | 2008.93 | Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea), prepared or preserved otherwise than by vinegar | Change in Tariff Heading. |
| 148 | 2008.99 | Lychee can; Longan can; seasoned laver; salted sea tangle; salted pinnatifida; other preparations of seaweeds and other alga; water chestnut in airtight containers and other prepared or preserved fruit and nuts not elsewhere specified or included | Change in Tariff Heading. |
| 149 | 20.09 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Change in Tariff Heading. |
| 150 | 21.01 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | Change in Tariff Heading. |
| 151 | 2102.10 | Active yeasts | Manufactured from yeasts. The principal processes are fermentation, filtration, autolysing and drying. |
| 152 | 2103.10 | Soya sauce | Manufactured from soya beans or flavouring ingredients. The principal processes are cooking and mixing. If grinding or fermentation is required, it must also be done in one side. |
| 153 | 2103.20 | Tomato ketchup and other tomato sauces | Manufactured from tomato or flavouring ingredients. The principal processes are cooking and mixing. If grinding is required, it must also be done in one side. |
| 154 | 2103.90 | Other sauces and preparations therefor; mixed condiments and mixes seasonings | (1) Manufactured from flavouring ingredients. The principal processes are cooking and mixing. If grinding or fermentation is required, it must also be done in one side; or (2) Change in Tariff Heading. |
| 155 | 2104.10 | Soups and broths and preparations therefor | Change in Tariff Heading. |
| 156 | 21.05 | Ice cream and other edible ice, whether or not containing cocoa | Change in Tariff Heading. |
| 157 | 2106.90 | Food preparations not elsewhere specified or included | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 158 | 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 No. 20.09 | Change in Tariff Heading. |
| 159 | 2204.21 | Other wine in containers holding 2L or less; grape must with fermentation prevented or arrested by the addition of alcohol  | Manufactured from grapes. Fermentation and production have to be done in one side. If grape juice are used to produce the wine, it can be manufactured from the grape juice originating from one side, or countries or territories which have signed and put into effect preferential trade agreements with the Mainland; and its fermentation and production have to be done in one side. |
| 160 | 2205.10 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2L or less | Change in Tariff Heading. |
| 161 | 22.06 | Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included | Fermentation and production in one side. |
| 162 | 2208.70 | Liqueurs and cordials | The principal processes are mixing and blending, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 163 | 22.09 | Vinegar and substitutes for vinegar obtained from acetic acid | Manufactured from flavouring ingredients. The principal processes are cooking and mixing. If fermentation is required, it must also be done in one side. |
| 164 | 2301.10 | Flours, meals and pellets, of meat or meat offal, unfit for human consumption; greaves | Manufactured from raw meat. The principal processes are collection of raw meat fat, cutting, crushing and boiling. |
| 165 | 2301.20 | Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufactured from fish or crustaceans, molluscs, or other aquatic invertebrates. The principal processes are grinding, mixing, cooking and drying. |
| 166 | 2302.50 | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of leguminous plants | Change in Tariff Heading. |
| 167 | 2309.10 | Dog or cat food, put up for retail sale | Manufactured from meat or vegetables. The principal processes are steaming, mincing, puffing, drying, oiling, sterilisation and wrapping. |
| 168 | 2309.90 | Other preparations for use in making the complete feeds or supplementary feeds; other preparations of a kind used in animal feeding | Manufactured from food residues, nutrients and other chemical ingredients. The principal processes are sorting, grinding, weighting and mixing. |
| 169 | 2520.10 | Gypsum; anhydrite | Change in Tariff Heading. |
| 170 | 25.21 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement | Change in Tariff Heading. |
| 171 | 2523.10 | Cement clinkers | Change in Tariff Heading. |
| 172 | 2523.29 | Other Portland cement | Manufactured from cement clinkers. The principal processes are averaging of clinkers, formulation, grinding and classification. |
| 173 | 2710.19 | Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; excluding biodiesel, other than waste oils | (1) Chemical transformation of industrial oils. The principal processes are oil refinery including elimination of impurities, dehydration and blending with other ingredient additives; or (2) Change in Tariff Heading. |
| 174 | 28.03 | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) | Change in Tariff Heading. |
| 175 | 2804.10 | Hydrogen | Change in Tariff Heading. |
| 176 | 2804.21 | Argon | Change in Tariff Heading. |
| 177 | 2804.29 | Other rare gases | Change in Tariff Heading. |
| 178 | 2804.30 | Nitrogen | Change in Tariff Heading. |
| 179 | 2804.40 | Oxygen | Change in Tariff Heading. |
| 180 | 2811.21 | Carbon dioxide | Manufactured from carbon dioxide. The principal processes are purification and liquidisation. |
| 181 | 2811.29 | Arsenous oxide (arsenic trioxide), arsenic pentoxide, dinitrogen tetroxide, other inorganic oxygen compounds of non-metals | Manufactured from chemical reaction of natural or chemical materials. |
| 182 | 2813.10 | Carbon disulphide | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 183 | 2826.90 | Fluorosilicates; lithium hexafluoroarsenate; potassium tantalifluoride; lead fluoboriate; cadmium fluoboriate; fuoroaluminates and other complex fluorine salts | Manufactured from chemical reaction of natural or chemical materials. |
| 184 | 2842.10 | Double or complex silicates, including aluminosilicates whether or not chemically defined | Change in Tariff Heading. |
| 185 | 2843.21 | Silver nitrate | Manufactured from chemical reaction of natural or chemical materials. |
| 186 | 2843.29 | Other silver compounds | Manufactured from chemical reaction of natural or chemical materials. |
| 187 | 2843.30 | Gold compounds | Change in Tariff Heading. |
| 188 | 2843.90 | Other compounds of precious metal; amalgams | Manufactured from chemical reaction of natural or chemical materials. |
| 189 | 28.50 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of Heading No. 28.49 | Manufactured from chemical reaction of natural or chemical materials. |
| 190 | 2852.10 | Inorganic or organic compounds of mercury, chemically defined, excluding amalgams | Manufactured from chemical reaction of natural or chemical materials. |
| 191 | 2853.90 | Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals, excluding Cyanogen chloride (chlorcyan) | Change in Tariff Heading. |
| 192 | 2901.10 | Acyclic hydrocarbons, saturated | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 193 | 2903.12 | Dichloromethane (methylene chloride) | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 194 | 2903.13 | Chloroform (trichloromethane) | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 195 | 2903.39 | 1,1,3,3,3-Pentafluro-2-trifluromethyl-1-propene (Perfluorolisobutylene, isobutylene octafluoride), etc  | Manufactured from chemical reaction of natural or chemical materials. |
| 196 | 2904.10 | Derivatives containing only sulpho groups, their salts and ethyl esters | Manufactured from chemical reaction of natural or chemical materials. |
| 197 | 2905.11 | Methanol (methyl alcohol) | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 198 | 2916.15 | Oleic, linoleic or linolenic acids, their salts and esters | Change in Tariff Heading. |
| 199 | 2922.42 | Glutamic acid and its salts | Change in Tariff Heading. |
| 200 | 2924.19 | Other acyclic amides (including acyclic carbamates) and their derivatives; salts thereof | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 201 | 2926.40 | alpha-Phenylacetoacetonitrile | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 202 | 2926.90 | *p-*Chlorobenzyl cyanide; *m-*Phthalonitrile; other Nitrile-function compounds  | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 203 | 2930.60 | 2-*(N,N-Diethylamino)* ethanethiol | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 204 | 2930.70 | Bis *(2-hydroxyethyl)* sulfide *(thiodiglycol (INN))* | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 205 | 2930.80 | Aldicarb *(ISO)*, captafol *(ISO)* and methamidophos *(ISO)* | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 206 | 2930.90 | Cystine; Dithiocarbonates (Xanth-ates); other organic sulphur compounds, etc | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 207 | 2932.11 | Tetrahydrofuran | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Purification carried out in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 208 | 3002.90 | Saxitoxin, Ricitoxin, Bacteria and virus and genetic material and gene-modified organism, etc | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 209 | 30.04 | Medicaments (excluding goods of Heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale | (1) Manufactured from chemical/herbal ingredients. The principal processes are: (a) dissolving and mixing according to proportion, ratio or scale to form tablets, cream or ointment, oral liquid preparation (elixir, oral solution, suspension), lotion, capsules or other forms of pharmaceutical products; or (b) Cooking, mixing and grinding. If dissolving and/or drying and/or filtering is/are required after grinding, such process/processes must also be done in one side; or (2) Change in Tariff Heading, except from Tariff Heading No. 3003. |
| 210 | 3005.90 | Absorbent cotton, gauze, bandages, etc | Change in Tariff Heading. |
| 211 | 30.06 | Pharmaceutical goods specified in Note 4 to this Chapter | Change in Tariff Heading. |
| 212 | 31.01 | Animal or vegetable fertilisers | Change in Tariff Heading. |
| 213 | 31.02 | Mineral or chemical fertilisers, nitrogenous | Change in Tariff Heading. |
| 214 | 3105.10 | Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg  | Manufactured from chemical reaction of natural or chemical materials. |
| 215 | 3105.20 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | Manufactured from chemical reaction of natural or chemical materials. |
| 216 | 3105.51 | Mineral or chemical fertilisers containing nitrates and phosphates | Manufactured from chemical reaction of natural or chemical materials. |
| 217 | 3105.60 | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium  | Manufactured from chemical reaction of natural or chemical materials. |
| 218 | 3105.90 | Organic-inorganic compound fertilisers; other fertilisers | Manufactured from chemical reaction of natural or chemical materials. |
| 219 | 32.02 | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning | Manufactured from chemical reaction of natural or chemical materials. |
| 220 | 3204.12 | Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon | Manufactured from chemical reaction of natural or chemical materials. |
| 221 | 3204.16 | Reactive dyes and preparations based thereon | Manufactured from chemicals or other colouring matters. The principal process is mixing of chemicals or other colouring matters. |
| 222 | 3204.17 | Pigments and preparations based thereon | Manufactured from chemicals or other colouring matters. The principal process is mixing of chemicals or other colouring matters. |
| 223 | 3204.20 | Synthetic organic products of a kind used as fluorescent brightening agents | Manufactured from chemical reaction of natural or chemical materials. |
| 224 | 3206.19 | Other pigments and preparations based on titanium dioxide | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Change in Tariff Heading. |
| 225 | 3206.49 | Pigments and preparations based on pucherite, other pigments and preparations based on bismuth compounds, other inorganic colouring matter and preparations | Manufactured from chemicals or other colouring matters. The principal process is mixing of chemicals or other colouring matters. |
| 226 | 3208.10 | Paints and varnishes, based on polyesters | Manufactured from ingredients other than paints, enamels or similar products. The principal processes are: (a) mixing of ingredients; and (b) emulsification (if applicable); and (c) synthesis. |
| 227 | 3208.90 | Paints and varnishes, based on polyurethane polymers, etc | Manufactured from ingredients other than paints, enamels or similar products. The principal processes are: (a) mixing of ingredients; and (b) emulsification (if applicable); and (c) synthesis. |
| 228 | 3209.90 | Other paints and varnishes (including enamels and lacquers), based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium | Manufactured from ingredients other than paints, enamels or similar products. The principal processes are: (a) mixing of ingredients; and (b) emulsification (if applicable); and (c) synthesis. |
| 229 | 32.10 | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather | Manufactured from ingredients other than paints, enamels or similar products. The principal processes are: (a) mixing of ingredients; and (b) emulsification (if applicable); and (c) synthesis. |
| 230 | 3214.90 | Other (painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings, etc) | Change in Tariff Heading, except change from Subheading No. 3824.50. |
| 231 | 32.15 | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid | Manufactured from pigment and chemical solvents. The principal processes are dissolving and mixing. |
| 232 | 3302.90 | Other mixtures of odoriferous substances and mixtures with a basis of one or more of these substances, of a kind used as raw materials in industry | Manufactured from natural or chemical ingredients. The principal process is mixing to cause chemical transformation of the ingredients. |
| 233 | 33.03 | Perfumes and toilet waters | Manufactured from natural or chemical ingredients. The principal processes are mixing, blending or emulsification according to specific formulae or instructions to cause chemical transformation of ingredients. |
| 234 | 33.04 | Beauty or make up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations | Manufactured from natural or chemical ingredients. The principal processes are mixing, blending or emulsification according to specific formulae or instructions to cause chemical transformation of ingredients. |
| 235 | 33.05 | Preparations for use on the hair | Change in Tariff Heading. |
| 236 | 3306.10 | Dentifrices | (1) Manufactured from chemical ingredients. The principal processes are mixing and dissolving; or (2) Change in Tariff Heading. |
| 237 | 3306.90 | Mouthwash (including denture paste and powder), other preparations for oral or dental hygiene (including denture paste and powder)  | Manufactured from chemical ingredients. The principal processes are mixing and dissolving. |
| 238 | 3307.30 | Perfumed bath salts and other bath preparations | Change in Tariff Heading. |
| 239 | 3307.41 | Agarbatti and other odoriferous preparations which operate by burning | Manufactured from odour powder. The principal processes are melting and moulding. |
| 240 | 3307.49 | Other prepared room deodorizers (whether or not perfumed or having disinfectant properties) | Manufactured from chemical ingredients. The principal processes are mixing and dissolving. |
| 241 | 3401.11 | Soap and organic surface-active products, for toilet use (including medicated products) | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Change in Tariff Heading. |
| 242 | 3401.20 | Soap in other forms | Manufactured from chemical reaction of natural or chemical materials. |
| 243 | 34.02 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of Heading No. 34.01 | Manufactured from chemical reaction of natural or chemical materials. |
| 244 | 3403.11 | Preparations for the treatment of textile materials, leather, furskins or other materials (containing < 70% by weight of petroleum oils or oils obtained from bituminous mineral) | Manufactured from chemical reaction of natural or chemical materials. |
| 245 | 3403.19 | Other preparations containing petroleum oils or oils obtained from bituminous minerals (containing < 70% by weight of petroleum oils or oils obtained from bituminous mineral) | Manufactured from chemical reaction of natural or chemical materials. |
| 246 | 3403.91 | Preparations for the treatment of textile materials, leather, furskins or other materials (not containing < 70% by weight of petroleum oils or oils obtained from bituminous minerals) | Manufactured from chemical reaction of natural or chemical materials. |
| 247 | 3404.90 | Other Artificial waxes and prepared waxes | Change in Tariff Heading. |
| 248 | 3405.10 | Polishes, creams and similar preparations for footwear or leather | Change in Tariff Heading. |
| 249 | 3405.20 | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | Manufactured from chemical reaction of natural or chemical materials. |
| 250 | 3405.90 | Other polishes and creams for glass or metal (not including scouring pastes, powders and similar preparations) | Manufactured from chemical reaction of natural or chemical materials. |
| 251 | 3502.90 | Other albumins and albuminates (including albumin derivatives) | Change in Tariff Heading. |
| 252 | 3505.10 | Dextrins and other modified starches | Manufactured from starch. The principal processes are mixing, cooling, drying (if applicable). |
| 253 | 3506.10 | Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | Manufactured from chemical reaction of natural or chemical materials. |
| 254 | 3506.91 | Adhesives based on polymers of Headings Nos. 39.01 to 39.13 or on rubber | Manufactured from chemical ingredients. The principal processes are blending or mixing of chemical materials to cause physical or chemical transformation of materials. |
| 255 | 3506.99 | Prepared glues and adhesives, not elsewhere specified or included | Manufactured from chemical ingredients. The principal processes are blending or mixing of chemical materials to cause physical or chemical transformation of materials. |
| 256 | 3606.10 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3 | Manufactured from chemical ingredients. The principal processes are blending or mixing of chemical materials to cause physical or chemical transformation of materials. |
| 257 | 37.01 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 258 | 3702.10 | Film for X-ray  | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 259 | 3702.31 | Film for colour photography  | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 260 | 3702.32 | Other film with silver halide emulsion | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 261 | 3702.39 | Other film, sensitised | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 262 | 3702.41 | Film, of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 263 | 3702.42 | Film, of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 264 | 3702.43 | Film, of a width exceeding 610 mm and of a length not exceeding 200 m | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 265 | 3702.44 | Film, of a width exceeding 105 mm but not exceeding 610 mm | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 266 | 3702.52 | Other film, for colour photography, of a width not exceeding 16 mm | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 267 | 3702.53 | Other film, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides | Manufacture of sensitising emulsion from chemical ingredients. The principal processes are manufacture of sensitising emulsion, coating, drying, finishing and cutting. |
| 268 | 3702.54 | Other film, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides | Manufacture of sensitising emulsion from chemical ingredients. The principal processes are manufacture of sensitising emulsion, coating, drying, finishing and cutting. |
| 269 | 3702.55 | Other film, of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 270 | 3702.56 | Other film, of a width exceeding 35 mm, for colour photography | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 271 | 3702.96 | Other film, of a width not exceeding 35 mm and of a length not exceeding 30 m | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 272 | 3702.97 | Other film, of a width not exceeding 35 mm and of a length exceeding 30 m | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 273 | 3702.98 | Other film, of a width exceeding 35 mm, other than for colour photography | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 274 | 3703.10 | Photographic paper, paperboard and textiles in rolls, of a width exceeding 610 mm, sensitised, unexposed | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 275 | 3703.20 | Other photographic paper, paperboard and textiles, sensitised, unexposed, for colour photography  | Manufacture of sensitising emulsion from chemical ingredients. The principal processes are manufacture of sensitising emulsion, coating, drying, finishing and cutting. |
| 276 | 3703.90 | Other photographic paper and paperboard, etc, sensitised, unexposed | Change in Tariff Heading, except change from Subheading No. 3707.10. |
| 277 | 37.06 | Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track | Manufactured from film. The principal processes are developing and printing. Importing authorities' approval to import is also required. |
| 278 | 3707.90 | Chemical preparations for use in developing photographic film and photographs (including unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use), chemical preparations for use in photo-copying apparatus (other than varnishes, glues, adhesives and similar preparations), other chemical preparations for photographic uses (including unmixed products for photographic uses) | Manufactured from chemical ingredients. The principal process is blending or mixing of chemical materials to cause chemical transformation of materials. |
| 279 | 3801.10 | Artificial graphite | Manufactured from chemical materials. The principal process is mixing of chemical materials to cause chemical transformation of materials. |
| 280 | 38.08 | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products, plant growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks, candles and fly-papers) | Change in Tariff Heading. |
| 281 | 3809.91 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations, of a kind used in the textile or like industries | Change in Tariff Heading. |
| 282 | 3809.92 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations, of a kind used in the paper or like industries | Manufactured from chemical reaction of natural or chemical materials. |
| 283 | 3809.93 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations, of a kind used in the leather or like industries | Manufactured from chemical reaction of natural or chemical materials. |
| 284 | 3810.10 | Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials  | Manufactured from chemical reaction of natural or chemical materials. |
| 285 | 3811.90 | Other prepared additives for mineral oils (oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives) | Manufactured from chemical reaction of natural or chemical materials. |
| 286 | 3812.31 | Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ) | Manufactured from chemical reaction of natural or chemical materials. |
| 287 | 3812.39 | Other rubber antioxidants, other anti-oxidising preparations and other compound stabilizers for rubber and plastics | Manufactured from chemical reaction of natural or chemical materials. |
| 288 | 38.14 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | Manufactured from ingredients other than paints, enamels or similar products. The principal processes are (a)mixing of ingredients; and (b)emulsification (if applicable); and (c)synthesis. |
| 289 | 3815.12 | Reaction initiators, reaction accelerators and catalytic preparations, with precious metal or precious metal compounds as the active substance | Manufactured from chemical reaction of natural or chemical materials. |
| 290 | 38.21 | Prepared culture media for the development or maintenance of micro-organisms (including virus and the like) or of plant, human or animal cells | Change in Tariff Heading. |
| 291 | 38.22 | Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of Heading No. 30.02 or 30.06; certified reference materials | (1) Manufactured from biological or chemical ingredients. The principal process is producing the product by synthetic process of chemical transformation; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 292 | 3823.12 | Oleic acid | Manufactured from crude oil. The principal process is refining. |
| 293 | 3823.19 | Acid oils of plant (acid oils from refining), other industrial monocarboxylic fatty acids, acid oils (acid oils from refining) | Manufactured from crude oil. The principal process is refining. |
| 294 | 3824.40 | Prepared additives for cements, mortars or concretes | (1) Manufactured from chemical reaction of natural or chemical materials; or (2) Change in Tariff Heading. |
| 295 | 3824.50 | Non-refractory mortars and concretes | Manufactured from chemical reaction of natural or chemical materials. |
| 296 | 3824.99 | Fusel oil, ink removers, stencil correctors and the like, carburetant, etc | Change in Tariff Heading or to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 297 | 38.26 | Biodiesel and mixture thereof , not containing or containing less than 70% by weight of petroleum oils or oils obtains from bituminous minerals | Manufactured from chemical ingredients and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 298 | 3901.10 | Polyethylene having a specific gravity of less than 0.94 in primary forms | (1) Manufactured from polymers, cross linker and other chemical ingredients. The principal processes are blending or mixing, melting or fusion, extruding and pelletising; or (2) Manufactured from plastic wastes. The principal processes are pelletising, extruding and cutting. |
| 299 | 3901.20 | Polyethylene having a specific gravity of 0.94 or more in primary forms | (1) Manufactured from polymers, cross linker and other chemical ingredients. The principal processes are blending or mixing, melting or fusion, extruding and pelletising; or (2) Manufactured from plastic wastes. The principal processes are pelletising, extruding and cutting. |
| 300 | 3901.30 | Ethylene-vinyl acetate copolymers in primary forms | Change in Tariff Heading. |
| 301 | 3901.40 | Other Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94 | (1) Change in Tariff Heading. If manufactured from plastics wastes, the plastics wastes should be produced from manufacturing operations or consumption in the Mainland or Hong Kong; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 302 | 3901.90 | Other polymers of ethylene in primary forms | (1) Change in Tariff Heading. If manufactured from plastics wastes, the plastics wastes should be produced from manufacturing operations or consumption in the Mainland or Hong Kong; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 303 | 3902.10 | Polypropylene in primary forms | Change in Tariff Heading. |
| 304 | 3902.30 | Propylene copolymers in primary forms | Change in Tariff Heading or to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 305 | 3903.19 | Non-expanded polystyrene in primary forms, modified; other polystyrene in primary forms | (1) Manufactured from polymers, cross linker and other chemical ingredients. The principal processes are blending or mixing, melting or fusion, extruding and pelletising; or (2) Manufactured from plastic wastes. The principal processes are granulating, extruding and cutting. |
| 306 | 3903.30 | Acrylonitrile-butadiene-styrene (ABS) copolymers in primary forms | Change in Tariff Heading. |
| 307 | 3903.90 | Other polymers of styrene, in primary forms | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 308 | 3904.21 | Non-plasticised other poly(vinyl chloride) in primary forms | Change in Tariff Heading. |
| 309 | 3904.22 | Plasticised other polyvinyl chloride in primary forms | (1) Manufactured from polymers, cross linker and other chemical ingredients. The principal processes are blending or mixing, melting or fusion, extruding and pelletising; or (2) Manufactured from plastic wastes. The principal processes are granulating, extruding and cutting. |
| 310 | 3905.99 | Other vinyl esters or vinyl polymers (in primary form, not including copolymers)  | Change in Tariff Heading or to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 311 | 3906.10 | Poly(methyl methacrylate) in primary forms | (1) Change in Tariff Heading; or (2) Manufactured from polymers, cross linker and other chemical ingredients by chemical modification. |
| 312 | 3906.90 | Other acrylic polymers in primary forms | Change in Tariff Heading. |
| 313 | 3907.10 | Polyacetals in primary forms | (1) Change in Tariff Heading; or (2) Manufactured from polymers, cross linker and other chemical ingredients by chemical modification; or (3) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 314 | 3907.30 | Epoxide resins in primary forms | Change in Tariff Heading. |
| 315 | 3907.40 | Polycarbonates in primary forms | (1) Change in Tariff Heading; or (2) Manufactured from polymers, cross linker and other chemical ingredients by chemical modification. |
| 316 | 3907.69 | Other Poly (ethylene terephthalate) in the form of slices or chips | (1) Change in Tariff Heading. If manufactured from plastics wastes, the plastics wastes should be produced from manufacturing operations or consumption in the Mainland or Hong Kong; or (2) Manufactured from polymers, cross linker and other chemical ingredients by chemical modification. |
| 317 | 3907.70 | Poly(lactic acid) in primary forms | (1) Change in Tariff Heading; or (2) Manufactured from polymers, cross linker and other chemical ingredients by chemical modification. |
| 318 | 3907.99 | Poly butylene terephthalate, Poly(terephthalic acid hexylene glycol-butanediolester), etc, in primary forms | (1) Change in Tariff Heading; or (2) Manufactured from polymers, cross linker and other chemical ingredients by chemical modification. |
| 319 | 3908.10 | Polyamide-6, -11, -12, -6.6, -6.9, -6.10 or -6.12 in primary forms | Change in Tariff Heading. |
| 320 | 3908.90 | Aromatic polyamide and copolymer, semi aromatic polyamide and copolymer, other polyamides in primary forms | (1) Change in Tariff Heading. If manufactured from plastics wastes, the plastics wastes should be produced from manufacturing operations or consumption in the Mainland or Hong Kong; or (2) Manufactured from polymers, cross linker and other chemical ingredients by chemical modification. |
| 321 | 3909.50 | Polyurethanes in primary forms | (1) Change in Tariff Heading; or (2) Manufactured from polymers, cross linker and other chemical ingredients by chemical modification. |
| 322 | 39.10 | Silicones in primary forms | Change in Tariff Heading. |
| 323 | 3912.90 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms | Change in Tariff Heading. |
| 324 | 39.16 | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics | Change in Tariff Heading. |
| 325 | 39.17 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics | Change in Tariff Heading. |
| 326 | 39.18 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter | Change in Tariff Heading. |
| 327 | 39.19 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls | Change in Tariff Heading. |
| 328 | 39.20 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials | Change in Tariff Heading. |
| 329 | 39.21 | Other plates, sheets, film, foil and strip, of plastics | Change in Tariff Heading. |
| 330 | 39.22 | Baths, shower-baths, sinks, wash-basins, bides, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics | Change in Tariff Heading. |
| 331 | 39.23 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics | Change in Tariff Heading. |
| 332 | 39.24 | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics | Change in Tariff Heading. |
| 333 | 39.25 | Builders' ware of plastics, not elsewhere specified or included | Change in Tariff Heading. |
| 334 | 39.26 | Other articles of plastics and articles of other materials of Headings Nos. 39.01 to 39.14 | Change in Tariff Heading. |
| 335 | 40.01 | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip | Change in Tariff Chapter. |
| 336 | 4002.11 | Latex | Change in Tariff Heading. |
| 337 | 4002.19 | In primary forms: Styrene-butadiene rubber (SBR), not worked (except solution polymerised) (except latex); SBR, oil -filled (except solution polymerised) (except latex); SBR, thermo-plasticated (except latex); SBR, oil-filled and thermo-plasticated (except latex); SBR, solution polymerised, not worked (except latex); SBR, solution polymerised, oil-filled (except latex), etc | Change in Tariff Heading. |
| 338 | 4002.99 | Other synthetic rubber in primary forms; other synthetic rubber in plates, sheets or strip (except latex); factice derived from oils | Change in Tariff Heading. |
| 339 | 40.05 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | Change in Tariff Heading. If the product contains natural rubber, content of natural rubber should not exceed 40%. |
| 340 | 4007.00 | Vulcanised rubber thread and cord | Change in Tariff Heading. |
| 341 | 4010.11 | Conveyor belts or belting, of vulcanised rubber, reinforced only with metal | Manufactured from steel cord leather belts. The principal processes are cutting and punching, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 342 | 4016.91 | Floor coverings and mats | Change in Tariff Heading. |
| 343 | 4016.93 | Gaskets, washers and other seals | Change in Tariff Heading. |
| 344 | 41.01 | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split | Change in Tariff Chapter. |
| 345 | 41.02 | Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter | Change in Tariff Chapter. |
| 346 | 41.03 | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter | Change in Tariff Chapter. |
| 347 | 41.04 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared | Change in Tariff Heading. |
| 348 | 41.07 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of Heading No. 41.14 | Change in Tariff Heading. |
| 349 | 41.12 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of Heading No. 41.14 | Change in Tariff Heading. |
| 350 | 41.13 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of Heading No. 41.14 | Change in Tariff Heading. |
| 351 | 4202.21 | Containers with outer surface of leather or of composition leather | Change in Tariff Heading. |
| 352 | 4202.92 | Other containers with outer surface of plastic sheeting or textile materials | Change in Tariff Heading. |
| 353 | 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather | Change in Tariff Heading. |
| 354 | 42.05 | Other articles of leather or of composition leather | Manufactured from leather or composition leather. The principal processes are cutting of leather and sewing. If buckling is required, it must also be done in one side. |
| 355 | 43.01 | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of Heading No. 41.01, 41.02 or 41.03 | Change in Tariff Heading. |
| 356 | 43.02 | Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials), other than those of Heading No. 43.03 | Change in Tariff Heading. |
| 357 | 43.03 | Articles of apparel, clothing accessories and other articles of furskin | Change in Tariff Heading. |
| 358 | 43.04 | Artificial fur | Manufactured from prepared animal skin. The principal processes are cutting and sewing. |
| 359 | 48.02 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of Heading No. 48.01 or 48.03, hand-made paper and paperboard | Change in Tariff Heading. |
| 360 | 48.05 | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 361 | 48.10 | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 362 | 48.11 | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in Heading No. 48.03, 48.09 or 48.10 | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 363 | 4819.10 | Cartons, boxes and cases, of corrugated paper or paperboard | Change in Tariff Heading. |
| 364 | 4819.20 | Folding cartons, boxes and cases, of non-corrugated paper or paperboard | Change in Tariff Heading. |
| 365 | 4821.10 | Printed paper or paperboard labels of all kinds | Change in Tariff Heading. |
| 366 | 4823.90 | Other floor coverings on a base of paper or of paperboard whether or not cut to size, joss paper and the like, paper fans, other paper and articles (including paper and articles of cellulose wadding or webs of cellulose fibres) | Change in Tariff Heading. |
| 367 | 4908.90 | Other transfers (decalcomanias) | Manufactured from transfers and printing inks. The principal processes are design and printing. |
| 368 | 49.11 | Other printed matter, including printed pictures and photographs | Change in Tariff Heading. |
| 369 | 5007.20 | Other fabrics, containing 85% or more by weight of silk or of spun silk other than noil silk | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Decoration of imported or locally made fabrics, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method); or (3) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 370 | 51.06 | Yarn of carded wool, not put up for retail sale | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 371 | 5107.10 | Yarn of combed wool, not for retail sale, containing 85% or more by weight of wool  | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 372 | 5112.11 | Woven fabrics of combed wool or fine animal hair, not exceeding 200g/m2 by weight | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 373 | 5112.19 | Woven fabrics of combed wool or fine animal hair, > 200 g/m2 by weight (Containing ≥85% of woven fabrics of combed wool or of combed fine animal hair) | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) dyeing or printing (except for yarn-dyed fabric); and (c) milling; and (d) drying; and (e) tentering; and (f) shearing or raising or brushing; and (g) decatising. |
| 374 | 52.01 | Cotton, not carded or combed | Change in Tariff Chapter. |
| 375 | 52.02 | Cotton waste (including yarn waste and garnetted stock) | Wholly obtained. |
| 376 | 52.03 | Cotton, carded or combed | Change in Tariff Chapter. |
| 377 | 52.05 | Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 378 | 52.06 | Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 379 | 52.08 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2 | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 380 | 52.09 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2 | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 381 | 52.10 | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2 | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 382 | 52.11 | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2 | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 383 | 52.12 | Other woven fabrics of cotton | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 384 | 53.06 | Flax yarn | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 385 | 53.09 | Woven fabrics of flax | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 386 | 5401.10 | Sewing thread of synthetic filaments | Manufactured from filament yarn. The principal processes are doubling, twisting, heat-setting, oiling and winding. |
| 387 | 5402.31 | Yarn of nylon or other polyamides, measuring per single yarn not more than 50 tex | Texturising of imported or locally made polyamide yarn. The principal process is texturising. |
| 388 | 5402.32 | Yarn of nylon or other polyamides, measuring per single yarn more than 50 tex | Texturising of imported or locally made polyamide yarn. The principal process is texturising. |
| 389 | 5402.44 | Elastomeric yarn | Manufactured from fibre yarns or sheets. The principal processes are twisting, cutting, air-quenching, oiling and winding. |
| 390 | 54.04 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm | Manufactured from fibre yarns or sheets. The principal processes are twisting, cutting, air-quenching, oiling and winding. |
| 391 | 54.07 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of Heading No. 54.04 | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 392 | 54.08 | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of Heading No. 54.05 | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 393 | 5508.10 | Sewing thread of synthetic staple fibres | The principal processes are (a) twining and winding; or (b) (i) Dyeing or mercerising or bleaching and (ii) waxing or oiling; and (iii) winding. |
| 394 | 55.09 | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 395 | 55.10 | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 396 | 55.12 | Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 397 | 55.13 | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2 | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 398 | 55.14 | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2 | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 399 | 55.16 | Woven fabrics of artificial staple fibres | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 400 | 5601.21 | Wadding of cotton textile materials and articles thereof | Change in Tariff Heading. |
| 401 | 56.03 | Nonwovens, whether or not impregnated, coated, covered or laminated | Change in Tariff Heading. |
| 402 | 5608.90 | Fishing nets, other made up nets and knotted netting, of other textile materials (other than toils or basket-like nets) | Manufactured from yarn. The principal process is weaving or knitting. |
| 403 | 5702.41 | Floor coverings, of pile construction, made up of wool or fine animal hair | Change in Tariff Heading. |
| 404 | 5702.42 | Floor coverings, of pile construction, of man-made textile materials | Change in Tariff Heading. |
| 405 | 5801.22 | Cut corduroy fabrics | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 406 | 5801.27 | Warp pile fabrics | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 407 | 5804.21 | Fabrics, of man-made fibres | Manufacturing from yarn. The principal process is weaving or knitting. |
| 408 | 5806.20 | Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread | Manufacturing from yarn. The principal process is weaving or knitting. |
| 409 | 5807.10 | Woven labels, badges and similar articles of textile materials | (1) Manufacturing from yarn. The principal process is weaving or knitting; or (2) Manufactured from fabrics, textile tapes or ribbons. The principal processes are cutting (if manufactured from fabrics) and printing or embroidering. |
| 410 | 59.03 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of Heading No. 59.02 | Change in Tariff Heading. |
| 411 | 59.07 | Painted canvas, otherwise impregnated, coated  | Change in Tariff Heading. |
| 412 | 6001.92 | Knitted or crocheted fabrics, of man-made fibres | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 413 | 60.04 | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of Heading No. 60.01 | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 414 | 60.05 | Warp knit fabrics (including those made on galloon knitting machines), other than those of Headings Nos. 60.01 to 60.04 | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 415 | 60.06 | Other knitted or crocheted fabrics | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 416 | 61.01 | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading No. 61.03 | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 417 | 61.02 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading No. 61.04 | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 418 | 61.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 419 | 61.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 420 | 61.05 | Men's or boys' shirts, knitted or crocheted | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 421 | 61.06 | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 422 | 61.07 | Men's or boys' underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 423 | 61.08 | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, nègligès, bathrobes, dressing gowns and similar articles, knitted or crocheted | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 424 | 61.09 | T-shirts, singlets and other vests, knitted or crocheted | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 425 | 61.10 | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 426 | 61.11 | Babies' garments and clothing accessories, knitted or crocheted | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. Babies' clothing accessories：(1) Manufactured from yarn. The principal process is knitting; (2) Manufactured from fabric. The principal processes are cutting of fabric and sewing of cut pieces into product; or (3) Assembly of parts into garment parts. The principal process is sewing of cut pieces into garment parts. |
| 427 | 61.12 | Track suits, ski suits and swimwear, knitted or crocheted | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 428 | 61.13 | Garments, made up of knitted or crocheted fabrics of Heading No. 59.03, 59.06 or 59.07 | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 429 | 61.14 | Other garments, knitted or crocheted | Cut-and-sewn: Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in one side. Piece-knitted: (1) Manufactured from yarn. The principal process is knitting of yarn into knit-to-shape panel; or (2) Manufactured from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in one side. |
| 430 | 6115.10 | Graduated compression hosiery (for example, stockings for varicose veins) | Manufactured from yarn. The principal process is weaving or knitting. |
| 431 | 6115.21 | Hosiery, of synthetic fibres, measuring per single yarn less than 67 decitex | Manufactured from yarn. The principal processes are knitting, weaving and sewing. |
| 432 | 6115.94 | Hosiery, of wool or fine animal hair | Manufactured from yarn. The principal process is weaving or knitting. |
| 433 | 6115.95 | Hosiery, of cotton | Manufactured from yarn. The principal process is weaving or knitting. |
| 434 | 6115.96 | Hosiery, of synthetic fibres | Manufactured from yarn. The principal process is weaving or knitting. |
| 435 | 6115.99 | Hosiery, of other textile materials | Manufactured from yarn. The principal process is weaving or knitting. |
| 436 | 61.16 | Gloves, mittens and mitts, knitted or crocheted | Assembly of parts into product. The principal process is sewing of cut pieces and parts into gloves/mittens/mitts. |
| 437 | 61.17 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories | (1) Assembly of parts into garment parts. The principal process is sewing of cut pieces into garment parts; or (2) Manufactured from yarn. The principal process is knitting. |
| 438 | 62 | Articles of apparel and clothing accessories, not knitted or crocheted | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 439 | 63 | Other made up textile articles; sets; worn clothing and worn textile articles; rags | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 440 | 6406.90 | Other parts of footwear, removable in-soles, etc. (including heel cushions and similar articles, gaiters, leggings and similar articles and parts thereof), of wood; removable in-soles, heel cushions and similar articles, gaiters, leggings and similar articles and parts thereof, of other materials; other parts of footwear, of other materials | Change in Tariff Heading. |
| 441 | 6506.99 | Headgear of other materials  | Manufactured from furskin. The principal processes are cutting of fabrics or furskin and sewing of cut pieces to hats or caps.  |
| 442 | 6804.21 | Grinding wheels (of agglomerated synthetic or natural diamond); other millstones, grindstones and the like (of agglomerated synthetic or natural diamond) | Change in Tariff Heading. |
| 443 | 6804.22 | Other grinding wheels (of other agglomerated abrasives or of ceramics); other millstones, grindstones and the like (of other agglomerated abrasives or of ceramics) | Change in Tariff Heading. |
| 444 | 68.10 | Articles of cement, of concrete or of artificial stone, whether or not reinforced | Change in Tariff Heading. |
| 445 | 7007.11 | Safety glass, consisting of toughened (tempered) or laminated glass, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | Manufactured from glass sheets and frame-making materials. The principal processes are toughening, cutting and assembly of parts into products. |
| 446 | 7019.51 | Plain weave, of a width not exceeding 30 cm  | Change in Tariff Heading. |
| 447 | 7019.52 | Plain weave, of a width exceeding 30 cm, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex | Change in Tariff Heading. |
| 448 | 7019.59 | Other woven fabrics | Change in Tariff Heading. |
| 449 | 70.20 | Other articles of glass  | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 450 | 7102.31 | Diamond, unworked or simply sawn, cleaved or bruted | (1) Unworked industrial diamonds: Mined in one side; or (2) Simply worked non-industrial diamonds: Manufactured from unworked and unsorted diamonds and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 451 | 7104.90 | Sapphires for technical use | Change in Tariff Heading. |
| 452 | 7110.19 | Other platinum | Manufactured from metal. The principal process is chemical transformation by way of mixing chemical ingredients. |
| 453 | 7110.29 | Other palladium | Manufactured from metal. The principal process is chemical transformation by way of mixing chemical ingredients. |
| 454 | 71.13 | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal | (1) The principal process is moulding. If assembling is required, it must also be done in one side; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 455 | 71.14 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal | (1) The principal process is moulding. If assembling is required, it must also be done in one side; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 456 | 71.15 | Other articles of precious metal or of metal clad with precious metal | (1) The principal process is moulding. If assembling is required, it must also be done in one side; or (2) To fulfil the regional value content requirement (30% for bother Build-down and Build-up method). |
| 457 | 71.16 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 458 | 71.17 | Imitation jewellery | Change in Tariff Heading. |
| 459 | 7205.21 | Granules and powders of alloy steel | Change in Tariff Heading. |
| 460 | 7210.70 | Flat-rolled products of iron or non-alloyed steel, of a width of 600mm or more, painted, varnished or coated with plastics | Manufactured from metal. The principal processes are forming, painting or coating with plastic. If punching or/and blanking is/are required, it/they must also be done in one side. |
| 461 | 7212.40 | Flat-rolled products of iron or non-alloyed steel, of a width less than 600mm, painted, varnished or coated with plastics | Manufactured from metal. The principal processes are forming, painting or coating with plastic. If punching or/and blanking is/are required, it/they must also be done in one side. |
| 462 | 7214.20 | Bars and rods of iron or non-alloy steel, containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | Manufactured from metal. The principal processes are heating, forming and cutting. |
| 463 | 7217.90 | Other wire of iron or non-alloy steel | Change in Tariff Heading. |
| 464 | 7219.21 | Flat-rolled products of stainless steel, of a thickness exceeding 10mm | Change in Tariff Heading. |
| 465 | 7219.22 | Flat-rolled products of stainless steel, of a thickness of 4.75mm or more but not exceeding 10mm | Change in Tariff Heading. |
| 466 | 7219.33 | Flat-rolled products of stainless steel, of a thickness exceeding 1mm but less than 3mm | Manufactured from metal. The principal processes are forming, welding and cutting. |
| 467 | 7219.34 | Flat-rolled products of stainless steel, of a thickness of 0.5mm or more but not exceeding 1mm | Manufactured from metal. The principal processes are forming, welding and cutting. |
| 468 | 7219.35 | Flat-rolled products of stainless steel, of a thickness less than 0.5mm | Manufactured from metal. The principal processes are forming, welding and cutting. |
| 469 | 7220.11 | Flat-rolled products of stainless steel, of a width of less than 600mm, of a thickness of 4.75mm or more | Change in Tariff Heading, except change from Tariff Heading No. 7219. |
| 470 | 7223.00 | Wire of stainless steel | Manufactured from metal. The principal processes are steel wire making and forming. If extruding is required, it must also be done in one side. |
| 471 | 7304.39 | Tubes and pipes, of a kind suitable for use in boilers, other than cold-drawn or cold-rolled, seamless, of iron; Geological drill and casing pipes, other than cold-rolled, seamless, of iron (other than cold-drawn or cold-rolled, iron or non-alloy steel), etc | Manufactured from metal. The principal process is forming. If punching or/and blanking is/are required, it/they must also be done in one side. |
| 472 | 7307.22 | Threaded elbows, bends and sleeves | Manufactured from metal. The principal process is forming. If punching or/and blanking is/are required, it/they must also be done in one side. |
| 473 | 7307.29 | Other tube or pipe fittings of stainless steel | Manufactured from metal. The principal process is forming. If punching or/and blanking is/are required, it/they must also be done in one side. |
| 474 | 7308.30 | Doors, windows and their frames and thresholds for doors | Manufactured from metal. The principal process is forming. If punching or/and blanking is/are required, it/they must also be done in one side. |
| 475 | 7308.90 | Other structures and parts of structures, of other iron or steel (including plates, shapes, tubes and the like) | Manufactured from metal. The principal process is forming. If punching or/and blanking is/are required, it/they must also be done in one side. |
| 476 | 73.10 | Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300L whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | Manufactured from metal. The principal processes are forming, soldering and cutting. If assembly is required, it must be done in one side. |
| 477 | 7311.00 | Containers for compressed or liquefied gas, of iron or steel | Manufactured from metal. The principal process is forming. If punching and/or blanking is/are required, it/they must also be done in one side. |
| 478 | 7314.20 | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm2 or more | Change in Tariff Heading. |
| 479 | 7314.31 | Grill, netting and fencing, plated or coated with zinc | Change in Tariff Heading. |
| 480 | 7314.39 | Other grill, netting and fencing of iron or steel wire, welded at the intersection (of wire with a maximum cross-sectional dimension of 3mm or less and having a mesh size of 100cm2 or less) | Change in Tariff Heading. |
| 481 | 7314.50 | Expanded metal, of iron or steel | Manufactured from metal. The principal process is forming. |
| 482 | 7315.11 | Roller chain | Manufactured from metal. The principal processes are cutting, stamping and electroplating. |
| 483 | 7318.15 | Other screws and bolts (whether or not with their nuts or washers) | Change in Tariff Heading. |
| 484 | 7318.21 | Spring washers and other lock washers | Change in Tariff Heading. |
| 485 | 7318.23 | Rivets | Change in Tariff Heading. |
| 486 | 7323.93 | Household articles and parts, of stainless steel | Change in Tariff Heading. |
| 487 | 7324.10 | Sinks and wash basins, of stainless steel | Change in Tariff Heading. |
| 488 | 7326.90 | Other steel fibre and its products for technical use; other articles of iron or steel for technical use; other articles of iron or steel for non-technical use | Manufactured from metal and parts (such as tapes, strings, chains or panels). The principal process is cutting. If assembling is required, it must also be done in one side.  |
| 489 | 74.05 | Master alloys of copper | Change in Tariff Heading. |
| 490 | 7408.19 | Other copper wire of refined copper | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 491 | 7409.21 | Copper plates, sheets and strips, in coils | Change in Tariff Heading. |
| 492 | 7409.29 | Plates, sheets and strip, of other copper-zinc base alloys (brass) (of a thickness exceeding 0.15mm) | Change in Tariff Heading. |
| 493 | 7409.90 | Plates, sheets and strips, of other copper alloys (of a thickness > 0.15mm) | Change in Tariff Heading. |
| 494 | 7410.11 | Copper foil, of refined copper | Change in Tariff Heading. |
| 495 | 7410.21 | Copper foil, of other refined copper | Manufactured from copper, resin and chemical solvent. The principal processes are mixing, coating and sheeting. |
| 496 | 7411.21 | Tubes and pipes, of copper-zinc base alloys (brass) | Change in Tariff Heading. |
| 497 | 7415.21 | Washers (including spring washers), of copper or of iron or steel | Manufactured from metal. The principal processes are cutting, stamping and electroplating. |
| 498 | 7415.29 | Other articles, not threaded, of copper | Manufactured from metal. The principal processes are cutting, stamping and electroplating. |
| 499 | 7415.33 | Screws; bolts and nuts | Change in Tariff Heading. |
| 500 | 7415.39 | Other threaded articles, of copper | Change in Tariff Heading. |
| 501 | 7419.10 | Chain and parts thereof, of copper | Manufactured from metal. The principal processes are cutting, stamping and electroplating. |
| 502 | 7506.20 | Plates, sheets, strip and foil of nickel alloys | Change in Tariff Heading. |
| 503 | 7601.10 | Aluminium, not alloyed | Change in Tariff Heading. |
| 504 | 7605.19 | Other aluminium wire, not alloyed | Change in Tariff Heading. |
| 505 | 76.06 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm | (1) Change in Tariff Heading; or (2) Manufactured from metal. The principal process is forming of metal material (including melting, extruding and cutting). If punching and/or blanking is/are required, such process/processes must also be done in one side. |
| 506 | 7607.20 | Aluminium foil, backed | Manufactured from metal. The principal processes are rolling (calendering), coating and laminating. |
| 507 | 7616.10 | Aluminium nails, tacks, staples (other than those of Heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | Manufactured from metal. The principal processes are cutting, stamping and electroplating. |
| 508 | 7901.20 | Zinc alloys | Manufactured from metal. The principal processes are smelting, physical or chemical separating, blending and casting. |
| 509 | 80.01 | Unwrought tin | Change in Tariff Heading. |
| 510 | 80.03 | Tin bars, rods, profiles and wire | Change in Tariff Heading. |
| 511 | 80.07 | Other articles of tin | (1) Manufactured from tin ore or tin waste and scrap. The principal processes are selecting, melting, chemical treatment, smelting, cutting and forming; or (2) Change in Tariff Heading. |
| 512 | 8108.20 | Titanium powders | Manufactured from titanium straps, plates, blanks and recycled materials (except sponge titanium), and powder size less than 200 microns. |
| 513 | 8202.39 | Other saws, including parts | Manufactured from metal. The principal processes are cutting and assembling. |
| 514 | 82.07 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | Change in Tariff Heading. |
| 515 | 8208.10 | Knives and cutting blades, for machines, for metal working  | Change in Tariff Heading. |
| 516 | 8215.99 | Other kitchen or tableware, other than sets of assorted articles (not sets of assorted articles, unplated with precious metal) | Change in Tariff Heading. |
| 517 | 8301.50 | Clasps and frames with clasps, incorporating locks | Manufactured from metal. The principal processes are die-casting, threading and assembling.  |
| 518 | 8302.10 | Hinges | Manufactured from metal. The principal processes are die-casting, threading and assembling.  |
| 519 | 8304.00 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of Heading No. 94.03 | Change in Tariff Heading. |
| 520 | 8305.90 | Other office articles, including parts, of base metal | Manufactured from metal. The principal processes are surface treating, cutting, assembling, electroplating/spraying/coating. |
| 521 | 8307.90 | Flexible tubing of other base metal | Manufactured from metal. The principal processes are forming and cutting. |
| 522 | 8308.10 | Hooks, eyes and eyelets, of base metal | Manufactured from metal. The principal processes are cutting, stamping and electroplating. |
| 523 | 8308.20 | Tubular or bifurcated rivets of base metal | Manufactured from metal. The principal processes are cutting, stamping and electroplating. |
| 524 | 8308.90 | Other articles, including parts, of base metal | Manufactured from metal. The principal processes are die-casting, forming and assembling. If blanking is required after die-casting, it must also be done in one side. |
| 525 | 8309.10 | Crown corks, of base metal | Change in Tariff Heading. |
| 526 | 8309.90 | Caps and lids, capsules for bottles, threaded bungs, seals, etc, and packing accessories, of base metal | Manufactured from metal. The principal process is forming. If drilling and/or blanking are required, it/they must also be done in one side. |
| 527 | 8311.10 | Coated electrodes of base metal, for electric arc-welding | Manufactured from metal. The principal processes are coating and forming. If rolling is required, it must also be done in one side. |
| 528 | 8311.20 | Cored wire of base metal, for electric arc-welding | Manufactured from metal. The principal processes are core filling and forming. If rolling is required, it must also be done in one side. |
| 529 | 8311.30 | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | Manufactured from metal. The principal processes are coating or core filling, and forming. If rolling is required, it must also be done in one side. |
| 530 | 8311.90 | Wire and rods, of agglomerated base metal, used for metal spraying | Manufactured from metal. The principal processes are cutting, forming, grinding, pressing. If punching , blanking or rolling is required, such process must also be done in one side. |
| 531 | 8407.33 | Engines, of a cylinder capacity exceeding 250cc but not exceeding 1000cc | Change in Tariff Heading, except change from Tariff Heading No. 8409. |
| 532 | 8407.34 | Engines, of a cylinder capacity exceeding 1000cc | Change in Tariff Heading, except change from Tariff Heading No. 8409. |
| 533 | 8408.20 | Engines of a kind used for the propulsion of vehicles of Chapter 87 | Change in Tariff Heading, except change from Tariff Heading No. 8409. |
| 534 | 8412.21 | Engines and motors, linear acting (cylinders) | (1) Change in Tariff Heading; or (2) Assembled in one side and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 535 | 8412.29 | Hydraulic motors | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 536 | 8413.91 | Parts for liquid pumps | Change in Tariff Heading. |
| 537 | 8414.90 | Parts for air pumps | Change in Tariff Heading. |
| 538 | 8415.90 | Parts for air conditioning machines | Change in Tariff Heading. |
| 539 | 8418.50 | Other furniture (chests, cabinets, display counters, show cases and the like) for storage and display, incorporating refrigerating or freezing equipment | Change in Tariff Heading. |
| 540 | 8419.90 | Parts for machinery, plant or laboratory equipment for the treatment of materials by a process involving temperature change  | Change in Tariff Heading. |
| 541 | 8421.21 | Machinery and apparatus for filtering or purifying water | Change in Tariff Heading. |
| 542 | 8421.29 | Press filters, etc | Change in Tariff Heading. |
| 543 | 8421.39 | Filtering or purifying machinery and apparatus for gases of the household type; industrial electrostatic precipitators; industrial bag type dust collector; industrial cyclone dust collector; industrial electric bag composite dust collector, etc | Change in Tariff Heading. |
| 544 | 8421.99 | Parts of household type filtering or purifying machines, etc | Change in Tariff Heading. |
| 545 | 8422.40 | Other packing or wrapping machinery (including heat-shrink wrapping machinery) | Change in Tariff Heading. |
| 546 | 8422.90 | Parts for other packing or wrapping machinery (including heat-shrink wrapping machinery) | Change in Tariff Heading. |
| 547 | 8425.39 | Pit-head winding gear and winches specially designed for use underground, not powered by electric motor; other winches and capstans not powered by electric motor | Change in Tariff Heading. |
| 548 | 8430.41 | Self-propelled drilling machinery | Change in Tariff Heading. |
| 549 | 8431.39 | Parts of other machinery of Heading No. 84.28 (other than parts of lifts, skip hoists or escalators) | Change in Tariff Heading. |
| 550 | 8431.43 | Parts of boring or sinking machinery of Subheading No. 8430.41 or 8430.49 | Change in Tariff Heading. |
| 551 | 8431.49 | Drive-axle with differential and parts thereof, whether or not provided transmission components; parts for electrical shovels for mining, etc | Change in Tariff Heading. |
| 552 | 8451.80 | Other machinery | Metal working (the metal process may be carried out on imported component parts) and assembling in one side. The principal processes are metal working, assembling and testing. |
| 553 | 84.57 | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 554 | 8458.11 | Horizontal lathes, numerically controlled | Metal working (the metal process may be carried out on imported component parts) and assembling in one side, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 555 | 8458.91 | Other lathes, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 556 | 8458.99 | Other lathes (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 557 | 8459.10 | Way-type unit head machine | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 558 | 8459.21 | Other drilling machines, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 559 | 8459.29 | Other drilling machines (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 560 | 8459.31 | Other boring-milling machines, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 561 | 8459.39 | Other boring-milling machines (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 562 | 8459.41 | Other boring machines, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 563 | 8459.49 | Other boring machines by removing metal, other than lathes of Heading No. 84.58 | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 564 | 8459.51 | Milling machines, knee-type, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 565 | 8459.59 | Other milling machines, knee-type (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 566 | 8459.61 | Other milling machines, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 567 | 8459.69 | Other milling machines (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 568 | 8459.70 | Other threading or tapping machines | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 569 | 8460.12 | Flat-surface grinding machines, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 570 | 8460.19 | Other flat-surface grinding machines | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 571 | 8460.22 | Centreless grinding machines, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 572 | 8460.23 | Other cylindrical grinding machines, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 573 | 8460.24 | Other grinding machines, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 574 | 8460.29 | Other grinding machines (other than numerically controlled) | Change in Tariff Heading and the assembling of workhead and grinding wheel head should be done in one side. |
| 575 | 8460.31 | Sharpening (tool or cutter grinding) machines, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 576 | 8460.39 | Other sharpening (tool or cutter grinding) machines (other than numerically controlled) | Metal working (the metal process may be carried out on imported component parts) and assembling in one side and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). The principal processes are lathe-working, milling, welding, polishing, assembling and testing. |
| 577 | 8460.40 | Honing or lapping machines | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 578 | 8460.90 | Other machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of Heading No. 84.61 | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 579 | 84.61 | Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not else where specified or included | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 580 | 8462.10 | Forging or die-stamping machines (including presses) and hammers | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 581 | 8462.21 | Bending, folding, straightening or flattening machines (including presses), numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 582 | 8462.29 | Other bending, folding, straightening or flattening machines (including presses) (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 583 | 8462.31 | Shearing machines (including presses), other than combined punching and shearing machines, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 584 | 8462.39 | Other shearing machines (including presses), other than combined punching and shearing machines (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 585 | 8462.41 | Punching or notching machines (including presses), including combined punching and shearing machines, numerically controlled | Change in Tariff Heading, except change from Tariff Heading No. 8537 and No. 9032, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 586 | 8462.49 | Other punching or notching machines (including presses), including combined punching and shearing machines | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 587 | 8462.91 | Hydraulic presses | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 588 | 8462.99 | Other machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 589 | 84.63 | Other machine-tools for working metal or cermets, without removing material | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 590 | 8466.92 | Parts and accessories for machines of Heading No. 84.65 | Change in Tariff Heading. |
| 591 | 8467.91 | Parts of chain saws, working in the hand | Change in Tariff Heading. |
| 592 | 8467.99 | Other parts of tools for working in the hand, with self-contained electric motor or non-electric motor | Change in Tariff Heading. |
| 593 | 8480.41 | Moulds for metal or metal carbides, injection or compression types | Change in Tariff Heading. |
| 594 | 8480.79 | Other moulds for rubber or plastics | Change in Tariff Heading. |
| 595 | 8483.90 | Toothed wheels, chain sprockets and other transmission elements presented separately; parts | Change in Tariff Heading. |
| 596 | 8487.90 | Machinery parts, not containing electrical connectors insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter | Change in Tariff Heading. |
| 597 | 85.03 | Parts suitable for use solely or principally with the machines of Heading No. 85.01 or 85.02 | Change in Tariff Heading. |
| 598 | 8504.90 | Parts of electrical transformers | Change in Tariff Heading. |
| 599 | 8505.11 | Articles of permanent magnets of metal | Change in Tariff Heading. |
| 600 | 8505.19 | Other articles of non-metal permanent magnets  | Change in Tariff Heading. |
| 601 | 8507.60 | Lithium ion electric accumulators | Assembled in one side. The principal processes are assembling, sealing and testing. |
| 602 | 8507.80 | Other electric accumulators | Assembled in one side. The principal processes are assembling, sealing and testing. |
| 603 | 8507.90 | Parts of electric accumulators | Change in Tariff Heading. |
| 604 | 8508.70 | Parts of vacuum cleaners | Change in Tariff Heading. |
| 605 | 8509.90 | Parts of electro-mechanical domestic appliances | Change in Tariff Heading. |
| 606 | 8510.20 | Hair clipper | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 607 | 8513.90 | Parts of portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos) | Change in Tariff Heading. |
| 608 | 8515.90 | Parts of electric machines and apparatus | Manufactured from metal. The principal processes are cutting and forming. |
| 609 | 8516.29 | Other electric space heating apparatus and electric soil heating apparatus | Metal working (the metal process may be carried out on imported component parts) and assembling in one side. The principal processes are cutting, welding, lathe-working, milling, assembling and testing. |
| 610 | 8516.79 | Other electric appliances | Change in Tariff Heading. |
| 611 | 8516.90 | Parts of electric heating apparatus and electric heating resistors | Change in Tariff Heading. |
| 612 | 8517.70 | Parts of telephone sets | Change in Tariff Heading. |
| 613 | 8518.90 | Parts of microphones | Change in Tariff Heading. |
| 614 | 8521.90 | Video Compact Disc player, Digital Video Disc player, etc | Assembled in one side and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). The design of the system software should be carried out in one side. |
| 615 | 85.22 | Parts and accessories suitable for use solely or principally with the apparatus of Headings No. 85.19 or 85.21 | Change in Tariff Heading. |
| 616 | 8523.21 | Cads incorporating a magnetic stripe | Manufactured from plastics. The principal processes are platemaking, slot card manufacturing and assembling. |
| 617 | 8523.29 | Magnetic discs, magnetic tapes and other magnetic media | Manufactured from unrecorded magnetic media. The principal processes are loading and processing of sound or image data. |
| 618 | 8523.49 | Other optical media | Manufactured from unrecorded laser disc or discs for laser reading systems. The principal processes are loading and processing of sound data. |
| 619 | 8528.52 | LCD monitors, of a kind solely or principally used in an automatic data processing system of Heading No. 84.71 | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 620 | 8528.59 | Other monitors solely or principally used in an automatic data processing system of Heading No. 84.71 | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 621 | 8528.62 | Projectors capable of directly connecting to and designed for use with an automatic data processing machine of Heading No. 84.71 | Assembled in one side and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). The design of the system software should be carried out in one side. |
| 622 | 8528.69 | Other projectors, colour and monochrome | Assembled in one side and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). The design of the system software should be carried out in one side. |
| 623 | 8529.10 | Aerials and aerial reflectors of all kinds; parts suitable for use therewith | Change in Tariff Heading. |
| 624 | 8529.90 | Parts suitable for use solely or principally with the apparatus of Headings No. 85.25 to 85.28 (other than aerials and aerial reflectors of all kinds; parts suitable for use therewith) | Change in Tariff Heading. |
| 625 | 8531.10 | Burglar or fire alarms and similar apparatus | Manufactured from electronic components. The principal processes are welding, adjustment and testing. |
| 626 | 8531.80 | Other apparatus | (1) Manufactured from electronic components. The principal processes are welding, adjustment and testing; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 627 | 85.36 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1000 volts; Connectors for optical fibres, optical fibre bundles or cables | Change in Tariff Heading. |
| 628 | 8538.90 | Other parts suitable for use solely or principally with the apparatus of Heading No. 85.35, 85.36 or 85.37 | Change in Tariff Heading. |
| 629 | 8539.29 | Other filament lamps | (1) Manufactured from local glass bulbs. The principal processes are inserting tungsten wire, evacuating air and sealing bulb to base; or (2) Manufactured from glass tubes. The principal processes are coating and assembling. |
| 630 | 8539.50 | Light-emitting diode (LED) lamps | Manufactured from bare bulbs and stand accessories. The principal process is assembling; and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 631 | 85.42 | Electronic integrated circuits  | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 632 | 8544.11 | Copper winding wire | Manufactured from metal wire. The principal process is sheathing. |
| 633 | 8544.49 | Other electric cables, for a voltage not exceeding 80 V; other electric conductors, for a voltage not exceeding 80 V; other electric cables, for a voltage exceeding 80 V but not exceeding 1,000 V; other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V  | (1) Manufactured from metal wire. The principal process is sheathing; or (2) Assembled in one side and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 634 | 8544.60 | Other electric conductors, with a rated voltage exceeding 1,000V | Manufactured from metal wire. The principal process is sheathing. |
| 635 | 8547.10 | Insulating fitting of ceramics | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 636 | 8547.20 | Insulating fitting of plastics | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 637 | 8702.10 | Motor vehicles with only compression-ignition internal combustion piston engine (diesel or semidiesel) | To fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 638 | 87.03 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of Heading No. 87.02), including station wagons and racing cars | Change in Tariff Heading and to fulfil the regional value content requirement (60% for Build-down method or 50% for Build-up method). |
| 639 | 87.06 | Chassis fitted with engines | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 640 | 87.08 | Parts and accessories of the motor vehicles of Headings No. 87.01 to 87.05 | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 641 | 8901.10 | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds | Change in Tariff Chapter and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 642 | 8903.92 | Motorboats, other than outboard motorboats | Change in Tariff Chapter and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 643 | 9001.10 | Optical fibres, optical fibre bundles and cables | Change in Tariff Heading. |
| 644 | 9001.20 | Sheets and plates of polarising material | Change in Tariff Heading. |
| 645 | 9001.30 | Contact lenses | Manufactured from polymer. The principal processes are lathe-cutting and polishing. |
| 646 | 9001.40 | Spectacle lenses of glasses | Manufactured from lenses of glass. The principal process is coating of an ultraviolet protection layer. If laminating and/or cutting of lenses to the required shape is/are required, such process/processes must also be done in one side. |
| 647 | 9001.50 | Spectacle lenses of other materials | Manufactured from lens blank. The principal processes are grinding or polishing of refractive curvature. |
| 648 | 9001.90 | Colour filter; optical element optical components (including light wavelength of 800-1700nm thin film filter, self focusing lens, faraday rotation piece); micro lenses (VCD and laser transceiver device), etc | Manufactured from lens blank. The principal processes are grinding or polishing of refractive curvature. |
| 649 | 9002.19 | Other objective lenses | Change in Tariff Heading. |
| 650 | 9002.90 | Eyepiece with dioptre adjustment device for camera (excluding objective lenses and filters); other optical elements for cameras (other than objective lenses, filters); radiation resistance lenses (capable of resisting radiance＞5 x 104 Gy (Si) and not lowering operation quality); other eyepiece with dioptre adjustment device; photomask; other unlisted optical elements for optical instruments (other than objective lenses and filters) | Manufactured from blank photomask. The principal processes are etching, developing, inspection and cleaning. If coating is required, it must be done in one side. |
| 651 | 9003.11 | Frames and mountings of plastics | (1) The principal processes are cutting, welding and coiling; or (2) Assembled in one side and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 652 | 9003.19 | Frames and mountings of other materials | (1) The principal processes are cutting, welding and coiling; or (2) Assembled in one side and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 653 | 9003.90 | Parts of frames and mountings | Change in Tariff Heading. |
| 654 | 90.04 | Spectacles, goggles and the like, corrective, protective or other | (1) The principal processes are cutting, welding and coiling; or (2) Assembled in one side and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 655 | 9006.91 | Parts and accessories for cameras | Change in Tariff Heading. |
| 656 | 9007.20 | Projectors | Assembled in one side and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). The design of the system software should be carried out in one side. |
| 657 | 9010.10 | Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | Manufactured from metal. The principal processes are welding of electronic components, assembling and testing. |
| 658 | 90.13 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included else where in this Chapter | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 659 | 9018.13 | Magnetic resonance imaging apparatus | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 660 | 9018.90 | Other instruments and appliances | Change in Tariff Heading. |
| 661 | 90.20 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | Change in Tariff Heading. |
| 662 | 9021.21 | Artificial teeth | Change in Tariff Heading. |
| 663 | 9021.31 | Artificial joints | Change in Tariff Heading. |
| 664 | 9021.40 | Hearing aids, excluding parts and accessories | Change in Tariff Heading. |
| 665 | 9027.10 | Gas or smoke analysis apparatus | Manufactured from metal sheetings, plastic granules, electronic appliances or electronic components. The principal processes are welding of mainboard, assembling, function test for the whole machine, adjustment and testing. |
| 666 | 9030.33 | Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device | Change in Tariff Heading. |
| 667 | 9030.90 | Parts and accessories for oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities | Change in Tariff Heading. |
| 668 | 9031.80 | Other instruments, appliances and machines | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 669 | 90.32 | Automatic regulating or controlling instruments and apparatus | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 670 | 91.02 | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of Heading No. 91.01 | (1) Assembly of component parts and accessories into watch. The principal processes are assembling watch movement into the watch body, assembling of component parts and accessories (watch buckle, watch band and dial, etc.) into watch, testing, time adjustment and quality control, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method); or (2) Assembly of component parts and accessories into watch. The principal processes are assembling watch movement into the watch body, assembling of component parts and accessories [watch buckle, watch band, dial and battery (if applicable), etc.] into watch, testing, time adjustment and quality control and the exterior design of the watch should be carried out in one side. The watch should belong to a self-owned brand jointly determined by both sides' authorities. There should be clear origin marking of one side on the shell of the self-owned brand watch. |
| 671 | 9111.20 | Watch cases of base metal, whether or not gold-plated or silver-plated | (1) Manufactured from rough blanks. The principal processes are lathing, drilling and assembling; or (2) Manufactured from metal sheets or plates. The principal processes are cutting, forming and assembling. |
| 672 | 9113.20 | Watch straps and parts thereof; of base metal, whether or not gold-plated or silver-plated | Manufactured of metal parts (minor accessories such as spring may be imported) and assembling. The principal process is making of parts and assembling (including chaining). |
| 673 | 9113.90 | Other watch straps and parts thereof | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 674 | 9114.90 | Other clock or watch parts (other than springs, hair-springs, dials, plates and bridges) | Manufactured from metal or from rubber or plastics. The principal process is cutting (including blanking). If lathing and/or moulding and/or assembling is/are required after cutting, such process/processes must also be done in one side. |
| 675 | 9401.90 | Parts of seats | Manufactured from wood, metal, plastics. The principal processes are cutting and polishing. |
| 676 | 94.04 | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows), fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered | Change in Tariff Heading. |
| 677 | 9405.60 | Illuminated signs, illuminated name plates and the like | (1) Manufactured from illuminated material/apparatus and parts. The principal processes are cutting of parts and assembling into products; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 678 | 95.06 | Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, nesoi; swimming pools and paddling pools | Change in Tariff Heading. |
| 679 | 9603.21 | Tooth brushes, including dental-plate brushes | Change in Tariff Heading. |
| 680 | 9606.22 | Buttons of base metal, not covered with textile material | Manufactured from metal. The principal processes are die-casting, forming and assembling. If blanking after die-casting is required, it must also be done in one side. |
| 681 | 9606.29 | Other buttons containing materials of endangered animals, other buttons | Manufactured from shell or other button-making materials. The principal processes are forming and polishing. |
| 682 | 9606.30 | Button moulds and other parts of buttons; button blanks | Manufactured from button-making materials. The principal process is cutting. |
| 683 | 9607.11 | Slide fasteners, fitted with chain scoops of base metal | Manufactured from metal or fabric. The principal processes are teeth-fixing and assembling. |
| 684 | 9607.19 | Other slide fasteners | Manufactured from metal or plastic parts and fabric. The principal processes are teeth-fixing and assembling. |
| 685 | 9608.60 | Refills for ball point pens, comprising the ball point and ink-reservoir | (1) Manufactured from refills. The principal processes are ink filling and incorporating the nib; or (2) Change in Tariff Heading. |
| 686 | 9608.91 | Pen nibs and nib points | (1) Manufactured from pen-ball. The principal processes are incorporating the pen-ball into pen-ball carrier, and linking it with the pen tube; or (2) Change in Tariff Heading. |
| 687 | 9608.99 | Pens used on machines or instruments; duplicating stylos; pen-holders, pencil-holders and similar holders, etc | (1) Manufactured from pen-ball. The principal processes are incorporating the pen-ball into pen-ball carrier, and linking it with the pen tube; or (2) Change in Tariff Heading. |
| 688 | 96.17 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 689 | 96.19 | Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material | Change in Tariff Heading. |
| 690 | 97.04 | Used or unused postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, other than those of Heading No. 49.07 | Design and cutting in one side (if applicable). |