

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
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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 gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Change in Tariff Heading.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
35	0305.53	Fish of the families bregmacerotidae, eulichthyidae, 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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
36	0305.54	Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerels (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerels (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (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 (Istiophoridae)	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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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 <i>Penicillium roqueforti</i>	Change in Tariff Chapter.
65	0406.90	Other cheese	Change in Tariff Chapter.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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 fluoborate; cadmium fluoborate; 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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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-Pentafluoro-2-trifluoromethyl-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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
202	2926.90	<i>p</i> -Chlorobenzyl cyanide; <i>m</i> -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-(<i>N,N</i> -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 (<i>thiodiglycol</i> (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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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 cm ³	Manufactured from chemical ingredients. The principal processes are blending or mixing of chemical materials to cause physical or chemical transformation of materials.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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, schreiner, 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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
372	5112.11	Woven fabrics of combed wool or fine animal hair, not exceeding 200g/m ² 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, schreinerling, moiring, permanent embossing.
373	5112.19	Woven fabrics of combed wool or fine animal hair, > 200 g/m ² 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) decatizing.
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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/m ²	(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, schreinerling, moiring, permanent embossing.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
380	52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ²	(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, schreinerling, 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/m ²	(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, schreinerling, moiring, permanent embossing.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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/m ²	(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, schreinerling, 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, schreinerling, moiring, permanent embossing.
384	53.06	Flax yarn	Manufactured from fibre or chemical compounds. The principal process is spinning.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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, schreinerling, 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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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, schreinerling, moiring, permanent embossing.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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, schreinerling, 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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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, schreinerer, 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/m ²	(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, schreinerer, moiring, permanent embossing.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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/m ²	(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, schreinerling, 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, schreinerling, moiring, permanent embossing.
400	5601.21	Wadding of cotton textile materials and articles thereof	Change in Tariff Heading.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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, schreinerling, moiring, permanent embossing.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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, schreinerling, 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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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, schreinerling, moiring, permanent embossing.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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, schreinerer, 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, schreinerer, moiring, permanent embossing.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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, schreinerling, 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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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/m ² , 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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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 both 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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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 100cm ² or more	Change in Tariff Heading.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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 100cm ² 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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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; (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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
650	9002.90	Eyepiece with dioptr 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 $> 5 \times 10^4$ Gy (Si) and not lowering operation quality); other eyepiece with dioptr 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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
670	91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of Heading No. 91.01	<p>(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.</p>

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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.

Serial Number	Harmonised System Codes	Product Descriptions	Rules of Origin
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).