WORLD TRADE ORGANIZATION

G/RO/W/111/Rev.5
11 February 2010

(10-0774)

Committee on Rules of Origin

DRAFT

CONSOLIDATED TEXT OF NON-PREFERENTIAL RULES OF ORIGIN

Harmonization Work Programme

Note by the Secretariat[1]

Revision

1. This document reflects the outcome of the work done under the Harmonization Work Programme pursuant to Article 9 of the Agreement on Rules of Origin, compiling product-specific rules of origin adopted by the Committee on Rules of Origin (the CRO) to date. Product-specific rules of origin in square brackets have not yet been adopted by the Committee, but reflect the proposals by the Chairperson of the Committee. General Rules, definition 2 of Appendix 1, and rules of Appendix 2 as well as product-specific rules of origin of Chs. 84-90 have not yet been endorsed by the Committee.

2. The attached document is the latest update of the consolidated text, and reflects discussions in the meeting of the CRO in October 2009.

[1] This document has been prepared under the Secretariat's own responsibility and is without prejudice to the positions of Members and to their rights and obligations under the WTO Agreement.

HARMONIZED RULES OF ORIGIN

Results of the Work Programme

Decision of [date of decision]

[The Ministerial Conference/General Council,

Having regard to paragraph 1 of Article IX of the Marrakesh Agreement Establishing the World Trade Organization (the "WTO Agreement"), and paragraph 4 of Article 9 of the Agreement on Rules of Origin;

Desiring to harmonize rules of origin used in non-preferential commercial policy instruments and to provide more certainty in the conduct of world trade;

Recognizing that the Agreement on Rules of Origin does not prejudice Members' rights and obligations under the provisions of Annexes 1B and 1C of the WTO Agreement;

Recognizing that rules of origin do not prejudice Members' rights and obligations in respect of the application of domestic requirements for food labelling or for sanitary and phytosanitary measures.

Noting with satisfaction the results of the harmonization work programme undertaken pursuant to Part IV of the Agreement on Rules of Origin as set out in the annex to this Decision;

Recognizing the special needs of developing country Members in respect of flexibility in the domestic implementation of laws and regulations;

Having considered the arrangements concerning the settlement of disputes relating to customs classification;

Decides as follows:

1. The results of the harmonization work programme, as set out in the annex to this decision entitled "Annex III", are established in an annex as an integral part of the Agreement on Rules of Origin.

2. Annex III will enter into force on 1 January [...].

3. The Committee on Rules of Origin may, on request, delay the application of Annex III in a least-developed country Member for a period not exceeding [three] years from the date of its entry into force specified in paragraph 2.

4. [Not later than the end of [...], the Committee on Rules of Origin shall review the operation of this Annex and, as appropriate, propose amendments to its text.]]

ANNEX

ANNEX III

HARMONIZED NON-PREFERENTIAL RULES OF ORIGIN

DEFINITIONS

References to "manufacturing", "producing" or "processing" goods include any kind of working, assembly or processing operation.

Methods of obtaining goods include manufacturing, producing, processing**,** raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

"Material" includes ingredients, parts, components, subassemblies and goods that were physically incorporated into another good or were subject to a process in the production of another good.

"Originating material" means a material whose country of origin, as determined under these rules, is the same country as the country in which the material is used in production.

"Non-originating material" means a material whose country of origin, as determined under these rules, is not the same country as the country in which that material is used in production.

"Customs Valuation Agreement" means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994.

GENERAL RULES

General Rule 1: HARMONIZED SYSTEM

References to headings and subheadings are references as they appear in the Harmonized Commodity Description and Coding System (hereinafter referred to as "Harmonized System" or "HS") as amended and in force on [-- -- ----]. Classification of goods within headings and subheadings of the Harmonized System is governed by the General Interpretative Rules and any relative Section, Chapter and Subheading Notes to that System. Classification of goods within any additional subdivisions created for purposes of the rules of origin shall also be governed by the General Interpretative Rules and any relative Section, Chapter and Subheading Notes to the Harmonized System, unless the rules of this Annex otherwise require.

General Rule 2: DETERMINATION OF ORIGIN

The country of origin of a good shall be determined in accordance with these General Rules and in accordance with the provisions of Appendix 1 and Appendix 2, applied in sequence.

General Rule 3: NEUTRAL ELEMENTS

In order to determine whether a good originates in a country, the origin of the power and fuel, plant and equipment, including safety equipment, or machines and tools used to obtain a good or the materials used in its manufacture which do not remain in the good or form part of the good shall not be taken into account.

General Rule 4: PACKING AND PACKAGING MATERIALS AND CONTAINERS

Unless the provisions of Appendix 1 or Appendix 2 otherwise require, the origin of packing and packaging materials and containers presented with the goods therein shall be disregarded in determining the origin of the goods in accordance with the appropriate rules set forth in Appendix 1 and the tariff classification change rules or specific process rules provided in Appendix 2, provided such packing and packaging materials and containers are classified with the goods under the Harmonized System. The packing and packaging materials and containers which are not classified with their contents are separate goods, thus their origin shall be determined in accordance with the appropriate rules set forth in Appendix 1 and Appendix 2.

General Rule 5: ACCESSORIES AND SPARE PARTS AND TOOLS

Accessories, spare parts, tools and instructional or other informational material classified and presented with a good shall be disregarded in determining the origin of that good under General Rule 2, provided they are normally sold therewith and correspond, in kind and number, to the normal equipment thereof.

General Rule 6: MINIMAL OPERATIONS AND PROCESSES

[Without prejudice to the application of the primary rules based on *ad valorem* percentages and/or manufacturing or processing operations,] [O]perations or processes undertaken, by themselves or in combination with each other for the purposes listed below, are considered to be minimal and shall not be taken into account in determining [whether a good has been wholly obtained in one country][the origin of a good]:

(i) ensuring preservation of goods in good condition for the purposes of transport or storage;
(ii) facilitating shipment or transportation;
(iii) packaging or presenting goods for sale.

APPENDIX 1 - Wholly Obtained Goods

Rule 1: Scope of Application

This Appendix sets forth the definitions of the goods that are to be considered as being wholly obtained in one country.

Definitions		Notes
1.	**The following goods are to be considered as being wholly obtained in one country:**	
(a)	Live animals born and raised in that country;	In definitions 1 (a), (b), and (c) the term "animals" covers all animal life, including mammals, birds, fish, crustaceans, molluscs, reptiles, bacteria and viruses.
(b)	Animals obtained by hunting, trapping, fishing, gathering or capturing in that country;	Definition 1 (b) covers animals obtained in the wild, whether live or dead, whether or not born and raised in that country.
(c)	Products obtained from live animals in that country;	Definition 1 (c) covers products obtained from live animals without further processing, including milk, eggs, natural honey, hair, wool, semen and dung.
(d)	Plants and plant products harvested, picked or gathered in that country;	Definition 1 (d) covers all plant life, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants grown in that country.
(e)	Minerals and other naturally occurring substances, not included in definitions (a)-(d), extracted or taken in that country;	Definition 1 (e) covers crude minerals and other naturally occurring substances, including rock or solar salt, crude mineral sulphur occurring in free state, natural sands, clays, stones, metallic ores, crude oil, natural gas, bituminous minerals, natural earths, ordinary natural waters, natural mineral waters, natural snow and ice.
(f)	Scrap and waste derived from manufacturing or processing operations or from consumption in that country and fit only for disposal or for the recovery of raw materials;	Definition 1(f) covers all scrap and waste, including scrap and waste resulting from manufacturing or processing operations or consumption in the same country, scrap machinery, discarded packaging and household rubbish and all products that can no longer perform the purpose for which they were produced, and are fit only for discarding or for the recovery of raw materials. Such manufacturing or processing operations include all types of processing, not only industrial or chemical but also mining, agricultural, construction, refining, incineration and sewage treatment operations.

Definitions		Notes
(g)	Articles collected in that country which can no longer perform their original purpose there nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;	
(h)	Parts or raw materials recovered in that country from articles which can no longer perform their original purpose nor are capable of being restored or repaired;	
(i)	Goods obtained or produced in that country solely from products referred to in (a) through to(h) above.	

	Definitions	**Notes**
2.	[(a) Products of sea-fishing and other products taken from the sea outside a country are considered to be wholly obtained in the country whose flag the vessel that carries out those operations is entitled to fly. (b) Goods obtained or produced on board a factory ship outside a country are considered to be wholly obtained in the country whose flag the ship that carries out those operations is entitled to fly, provided that these goods are manufactured from products referred to in subparagraph (a) originating in the same country. (c) Products taken from the sea bed or subsoil beneath the sea bed outside a country, are considered to be wholly obtained in the country that has the rights to exploit that sea bed or subsoil in accordance with the provisions of the UN Convention on the Law of the Sea.[2]]	

[2] It is understood that this Definition is without prejudice to Members' rights and obligations who are not States Parties to the United Nations Convention on the Law of the Sea.

APPENDIX 2 - Product Specific Rules of Origin

APPENDIX 2 – PRODUCT SPECIFIC RULES OF ORIGIN

This Appendix sets forth rules for determining the country of origin of a good when the good is not considered to be wholly obtained in accordance with Appendix 1.

Rule 1: Determination of Origin

Alternative 1: The country of origin shall be determined in accordance with this Rule, applied in sequence:

Alternative 2: [The provisions of] this Rule shall be applied in sequence, taking into account Rule 2 where applicable:

(a) The country of origin of a good is the country in which the good is produced exclusively from originating materials;

Primary Rules

(b) When a primary rule by its own terms identifies the country of origin of a good, that country is the country of origin of the good;

(c) The country of origin of a good is the last country of production, provided a primary rule prescribed for the good in this Appendix has been satisfied in that country;

Residual Rules

(d) Alternative 1: When a good is produced by further processing of a material which is classified in the same heading, subheading, split heading, or split subheading as the good, the country of origin of the good shall be the single country in which the material originated;

Alternative 2: The country of origin of a good that has undergone production is the country of origin of the single material, taking into account originating and non-originating materials, that does not satisfy a primary rule for the good;

Alternative 3: when a good is produced by further processing of a material which is classified in the same subdivision[3] as the good, the country of origin of the good shall be the single country in which the material originated;

(e) The country of origin of a good is the country where a residual rule at the chapter level is satisfied;

(f) Alternative 1: The country of origin of a good shall be the country of origin of material or materials incorporated in the good by further processing, provided the origin of material or materials is a single country;

[3] The term "subdivision" relates to the lowest level of classification of the good, i.e. heading, subheading, split heading or split subheading, at which a primary rule is specified in this Appendix.

Alternative 2: When the good is produced from material or materials all of which originated in a single country, the country of origin of the good shall be the country in which the material or materials originated;

(g) When a good is produced from materials of more than one country, the country of origin of the good shall be the country in which the major portion of those materials originated, as determined by the criterion specified in the Chapter where the good is classified; and

(h) *Can we be sure that the above rules will definitely identify a single country of origin for any goods under all possible production possibilities?*

Rule 2: Application

(a) The rules provided in this Appendix are to be applied to goods based upon their classification in the HS as referred to in General Rule 1 of this Annex and any additional subdivisions created for the purposes of this Appendix;

(b) Reference to a change in tariff classification in primary rules shall apply only to non-originating materials; [Reference to materials in the residual rules shall apply to originating and non-originating materials;]

(c) When the primary rules require a change in tariff classification, the following changes in classification shall not be considered in determining the origin of the good;

(i) changes which result from disassembly,

(ii) changes which result from packaging, repackaging, or putting up for retail sale,

(iii) changes which result solely from application of General Rule of Interpretation2(a) of the HS with respect to collections of parts that are presented as unassembled or disassembled articles.

However, such changes shall not preclude conferring origin on a good if origin is conferred as a result of other operations.

(d) **Intermediate materials**
Materials which have acquired originating status in a country are considered to be originating materials of that country for the purpose of determining the origin of a good incorporating such materials, or of a good made from such materials by further working or processing in that country;

(e) **Interchangeable goods and materials**
When it is not commercially practical to keep separate stocks of interchangeable materials or goods originating in different countries, the country of origin of commingled materials or goods that are interchangeable may be allocated on the basis of an inventory management method recognized in the country in which the materials or goods were commingled;

(f) **De Minimis**
For the purposes of the application of primary rules based on tariff classification change, non-originating materials that do not satisfy the primary rule shall, unless otherwise specified in a certain Chapter, be disregarded, provided that the totality of such materials does not exceed 10% of the value of the good.

TERMINOLOGY GUIDE

I. Rules presented at heading level:

(a) If the rule is for the whole heading:

CTH - change to this heading from any other heading

CTSH - change to one of the subheadings of this heading from any other subheading or from any other heading

(b) If the rule is for a split heading:

CTHS - change to this split heading from any other split of this heading or from any other heading

CTH - change to this split heading from any other heading
(N.B. change from any other split of this heading is excluded.)

II. Rules presented at subheading level:

(a) If the rule is for the whole subheading:

CTSH - change to this subheading from any other subheading or from any other heading

CTH - change to this subheading from any other heading
(N.B. change from any other subheading of this heading is excluded.)

(b) If the rule is for a split subheading:

CTSHS - change to this split subheading from any other split of this subheading or from any other subheading or heading

CTSH - change to this split subheading from any other subheading or heading (N.B. change from any other split of this subheading is excluded)

CTH - change to this split subheading from any other heading
(N.B. change from any other split of this subheading or from any other subheading of this heading is excluded.)

III. Rules presented at heading or subheading level

CC - change to this chapter from any other chapter

CHAPTER 1

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 1	**Live animals.**	
01.01	**Live horses, asses, mules and hinnies.**	*As specified for subheading*
	- Horses:	
0101.11	-- Pure-bred breeding animals	[The origin shall be the country where the animal was born.]
0101.19	- Other	[The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country where the animal was born.]
0101.20	- Assess, mules and hinnies	*As specified for subheaidng 0101.19*
01.02	**Live bovine animals.**	*As specified for subheading*
0102.10	- Pure-bred breeding animals	[The origin shall be the country where the animal was born.]
0102.90	- Other	[The origin of the bovine animals of a weight of 300 kg. or more shall be the country where the animal was fattened for at least 8 months to come from a weight of less than 300 kg. to a weight of 300 kg. or more; otherwise the origin shall be the country where the animal was born.]
01.03	**Live swine.**	*As specified for subheadings*
0103.10	- Pure-bred breeding animals	[The origin shall be the country where the animal was born.]
	- Other:	
0103.91	-- Weighing less than 50 kg.	[The origin shall be the country where the animal was born.]
0103.92	-- Weighing 50 kg. or more	[The origin shall be the country where the animal was fattened for at least 4 months to come from a weight of less than 50 kg. to a weight of 50 kg. or more; otherwise the country where the animal was born.]
01.04	**Live sheep and goats.**	[The origin shall be the country where the animal was fattened for at least 4 months; otherwise the country where the animal was born.]
01.05	**Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls.**	[The origin of the goods of this heading of a weight of 185g. or more shall be the country where the animal was fattened for at least 2 months to come from a weight of less than 185g. to a weight of 185g. or more; otherwise the country where the animal was born.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
01.06	**Other live animals**	*As specified for split headings*
ex01.06(a)	- Camel	[The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country where the animal was born and raised.]
ex01.06(b)	- Other	[The origin shall be the country where the animal was born.]

CHAPTER 2

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 2	**Meat and edible meat offal.**	
02.01	**Meat of bovine animals, fresh or chilled.**	[CC]
02.02	**Meat of bovine animals, frozen**	[CC]
02.03	**Meat of swine, fresh, chilled or frozen.**	[CC]
02.04	**Meat of sheep or goats, fresh, chilled or frozen.**	[CC]
02.05	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	[CC]
02.06	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**	[CC]
02.07	**Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.**	[CC]
02.08	**Other meat and edible meat offal, fresh, chilled or frozen.**	CC
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.**	*As specified for split headings*
ex02.09(a) ex02.09(b)	- Dried - Other	[CTHS] [CC]
02.10	**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.**	*As specified for split headings*

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
ex02.10(a)	- Meat and edible meat offal, dried	[CTHS]
ex02.10(b)	- Edible flours of meat or meat offal	CTHS except from split heading ex02.10(c)
ex02.10(c)	- Edible meals of meat or meat offal	CTHS except from split heading ex0210(b)
ex02.10(d)	- Other	[CC]

CHAPTER 3

Definitions

[SALTED/SALT FISH are fish which have been treated by either brining, dry-salting, pickle-curing or a combination of these treatments increasing the amount of salt in the fish beyond the limits ordinarily found in the fresh fish.
HEAVY SALTED FISH are salted fish or dried salted fish which have been fully saturated with salt and which may be offered for consumption without further processing.]

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 3	**Fish and crustaceans, molluscs and other aquatic invertebrates.**	
03.01	**Live fish.**	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).
03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.**	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).
03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.**	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).
03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**	*As specified for split headings*
ex03.04(a) ex03.04(b)	- Fish surimi - Other	CTHS [The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**	*As specified for split headings*
ex03.05(a)	- Fish, dried, or heavy salted	[CTHS]
ex03.05(b)	- Smoked	[CTHS]
ex03.05(c)	- Flours	CTHS except from split heading ex 03.05(d)
ex03.05(d)	- Meals and pellets	CTHS except from split heading ex 03.05(c)
ex03.05(e)	- Other	[The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).]
03.06	**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; 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.**	*As specified for split headings*
ex03.06(a)	- Crustaceans, dried	[CTHS]
ex03.06(b)	- Flours	CTHS except from split heading ex03.06(c)
ex03.06(c)	- Meals and pellets	CTHS except from split heading ex 03.06(b)
ex03.06(d)	- Other	[The origin shall be the country where the crustaceans have been captured or gathered.]
03.07	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.**	*As specified for split headings*
ex03.07(a)	- Dried	[CTHS]
ex03.07(b)	- Flours	CTHS except from split heading ex03.07(c)
ex03.07(c)	- Meals and pellets	CTHS except from split heading ex03.07(b)
ex03.07(d)	- Other	[The origin shall be the country where the animals have been captured or gathered.]

CHAPTER 4

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of products from headings 04.01 to 04.04 shall be the country of origin of the materials that account for more than 50% by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 4	**Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.**	
04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**	The origin shall be the country where the milk of this heading is obtained in its natural or unprocessed state.
04.02	**Milk and cream, concentrated or containing added sugar or other sweetening matter.**	[The origin shall be the country where the milk of this heading is obtained in its natural or unprocessed state.]
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.**	*As specified for split headings*
ex04.03(a)	- Buttermilk	CTH
ex04.03(b)	- Other	[CTH]
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.**	*As specified for split headings*

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
0404.10 0404.90	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter - Other	CTH [CTH]
04.05	**Butter and other fats and oils derived from milk; dairy spreads.**	CTH
04.06	**Cheese and curd.**	*As specified for split headings*
ex0406(a) ex0406(b)	- Processed cheese, not grated or powdered - Other	[CTH] CTH
04.07	**Birds' eggs, in shell, fresh, preserved or cooked.**	The origin shall be the country where the eggs of this heading are obtained in its natural or unprocessed state.
04.08	**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.**	*As specified for split headings*
ex04.08(a) ex04.08(b)	- Birds' eggs, not in shell, dried, and egg yolks, dried - Other	[CTHS] The origin shall be the country where the eggs of this split heading are obtained from the animals.
04.09	**Natural honey.**	The origin shall be the country where the honey of this heading is obtained in its natural or unprocessed state.
04.10	**Edible products of animal origin, not elsewhere specified or included.**	The origin shall be the country where the good of this heading is obtained from the animal.

CHAPTER 5

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 5	**Products of animal origin, not elsewhere specified or included.**	CC
05.01	**Human hair, unworked, whether or not washed or scoured; waste of human hair.**	CC
05.02	**Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.**	CC
05.03	**Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.**	CC
05.04	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.**	CC
05.05	**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.**	CC

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
05.06	**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.**	CC
05.07	**Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.**	CC
05.08	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.**	CC
05.09	**Natural sponges of animal origin.**	CC
05.10	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.**	CC
05.11	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**	CC

CHAPTER 6

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 6	**Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.**	
06.01	**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.**	*As specified for subheadings*
0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	CTSH
06.02	**Other live plants (including their roots), cuttings and slips; mushroom spawn**	*As specified for subheadings*
0602.10	- Unrooted cuttings and slips	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts.	CTSH
0602.30	- Rhododendrons and azaleas, grafted or not.	CTSH
0602.40	- Roses, grafted or not	CTSH
0602.90	- Other	CTSH

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
06.03	**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**	*As specified for split headings*
ex06.03(a)	- Wreaths, flower baskets, buttonholes and the like	CTHS
ex06.03(b)	- Other	The origin shall be the country where the plants grew.
06.04	**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.**	*As specified for split headings*
ex06.04(a)	- Wreaths, flower baskets, buttonholes and the like	CTHS
ex06.04(b)	- Other	The origin shall be the country the plants grew.

CHAPTER 7

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 7	**Edible vegetables and certain roots and tubers.**	
07.01	**Potatoes, fresh or chilled.**	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.02	**Tomatoes, fresh or chilled.**	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.03	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.04	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.05	**Lettuce *(Lactuca sativa)* and chicory *(Cichorium spp.)*, fresh or chilled.**	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state..
07.06	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.07	**Cucumbers and gherkins, fresh or chilled.**	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.08	**Leguminous vegetables, shelled or unshelled, fresh or chilled.**	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.09	**Other vegetables, fresh or chilled.**	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
07.10	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**	The origin shall be the country where the vegetables of this heading grew.
07.11	**Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**	The origin shall be the country where the vegetables of this heading grew.
07.12	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**	*As specified for split headings*
ex07.12(a) ex07.12(b) ex07.12(c)	- In powdered form - Freeze-dried vegetables - Other	CTH [CTH] The origin shall be the country where vegetables of this split heading grew.
07.13	**Dried leguminous vegetables, shelled, whether or not skinned or split.**	The origin shall be the country where the vegetables of this heading grew.
07.14	**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.**	CTH except from heading 11.06.

CHAPTER 8

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 8	**Edible fruit and nuts; peel of citrus fruit or melons.**	
08.01	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**	The origin shall be the country where the goods of this heading were grown and harvested.
08.02	**Other nuts, fresh or dried, whether or not shelled or peeled.**	The origin shall be the country where the goods of this heading were grown and harvested.
08.03	**Bananas, including plantains, fresh or dried.**	The origin shall be the country where the goods of this heading were grown and harvested.
08.04	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**	The origin shall be the country where the goods of this heading were grown and harvested.
08.05	**Citrus fruit, fresh or dried.**	The origin shall be the country where the goods of this heading were grown and harvested.
08.06	**Grapes, fresh or dried.**	The origin shall be the country where the goods of this heading were grown and harvested.
08.07	**Melons (including watermelons) and papaws (papayas), fresh.**	The origin shall be the country where the goods of this heading were grown and harvested.
08.08	**Apples, pears and quinces, fresh.**	The origin shall be the country where the goods of this heading were grown and harvested.
08.09	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**	The origin shall be the country where the goods of this heading were grown and harvested.
08.10	**Other fruit, fresh**	The origin shall be the country where the goods of this heading were grown and harvested.

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
08.11	**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.**	The origin shall be the country where the fruit and nuts of this heading grew.
08.12	**Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**	The origin shall be the country where the fruit and nuts of this heading grew.
08.13	**Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**	The origin shall be the country where the fruit and nuts of this heading grew.
08.14	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**	The origin shall be the country where the citrus fruit or melons (including water melons) of this heading grew.

CHAPTER 9

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 9	**Coffee, tea, maté and spices**	
09.01	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion**	*Proposals as specified for subheadings*
	- Coffee, not roasted:	
0901.11	-- Not decaffeinated	The origin shall be the country where the plant of this subheading grew.
0901.12	-- Decaffeinated	[The origin shall be the country where the plant grew.]
	- Coffee, roasted	
0901.21	-- Not decaffeinated	*As specified for split subheadings*
ex0901.21(a)	--- Of the goods of subheading 0901.11 obtained in a single country	[The origin shall be the country where the plant grew.]
ex0901.21(b)	--- Other	[CTSH]
0901.22	-- Decaffeinated	*As specified for split subheadings*
ex0901.22(a)	--- Of the goods of subheadings 0901.11 obtained in a single country	[The origin shall be the country where the plant grew.]
ex0901.22(b)	--- Other	[CTSH]
0901.90	- Other	*As specified for split subheadings*
ex0901.90(a)	-- Coffee substitutes containing coffee in any proportion	[The origin shall be the country where all components of the goods of this split subheading are obtained in their natural or unprocessed state.]
ex0901.90(b)	-- Coffee husks and skins	The origin shall be the country where the plant grew.

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
09.02	**Tea, whether or not flavoured**	The origin shall be the country where the plant grew.
09.03	**Maté.**	The origin shall be the country where the plant grew.
09.04	**Pepper of the genus** *Piper***; dried or crushed or ground fruits of the genus** *Capsicum* **or of the genus** *Pimenta***.**	[The origin shall be the country where the plant grew.]
09.05	**Vanilla**	[The origin shall be the country where the plant grew.]
09.06	**Cinnamon and cinnamon-tree flowers**	[The origin shall be the country where the plant grew.]
09.07	**Cloves (whole fruit, cloves and stems)**	[The origin shall be the country where the plant grew.]
09.08	**Nutmeg, mace and cardamoms**	[The origin shall be the country where the plant grew.]
09.09	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries**	[The origin shall be the country where the plant grew.]
09.10	**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices**	*As specified for split headings*
ex09.10(a)	- Curry	[CTHS]
ex09.10(b)	- Other spices, crushed or ground	[The origin shall be the country where the plant grew.]
ex09.10(c)	- Mixtures referred to in Note 1(b) to Chapter 9 of the HS	[CTHS]
ex09.10(d)	- Other	The origin shall be the country where the plant grew.

CHAPTER 10

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 10	**Cereals**	
10.01	**Wheat and meslin**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.02	**Rye**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.03	**Barley**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.04	**Oats**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.05	**Maize (corn)**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.06	**Rice**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.07	**Grain sorghum**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.08	**Buckwheat, millet and canary seed; other cereals**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

CHAPTER 11

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 11	**Products of the milling industry; malt; starches; inulin; wheat gluten.**	
11.01	**Wheat or meslin flour.**	CC
11.02	**Cereal flours other than of wheat or meslin.**	CC
11.03	**Cereal groats, meal and pellets.**	CC
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.**	CC
11.05	**Flour, meal, powder, flakes, granules and pellets of potatoes.**	CC
11.06	**Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8**	CC
11.07	**Malt, whether or not roasted.**	CC
11.08	**Starches; inulin.**	CTH
11.09	**Wheat gluten, whether or not dried**	CTH

CHAPTER 12

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 12	**Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.**	
12.01	**Soya beans, whether or not broken**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.02	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.03	**Copra**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.04	**Linseed, whether or not broken**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.05	**Rape or colza seeds, whether or not broken**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.06	**Sunflower seeds, whether or not broken**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.07	**Other oil seeds and oleaginous fruits, whether or not broken**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.08	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard**	CTH

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
12.09	**Seeds, fruit and spores, of a kind used for sowing**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.10	**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.11	**Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.12	**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety** *Cichorium intybus sativum***) of a kind used primarily for human consumption, not elsewhere specified or included.**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.13	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.14	**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.**	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

CHAPTER 13

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 13	**Lac; gums, resins and other vegetable saps and extracts**	
13.01	**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).**	The origin shall be the country where the plant grew.
13.02	**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**	*As specified for split headings*
ex13.02(a)	- Pectinates and pectates	CTHS
ex13.02(b)	- Vegetable mucilages and thickeners, modified	CTHS
ex13.02(c)	- Other	CC

CHAPTER 14

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 14	**Vegetable plaiting materials; vegetable products not elsewhere specified or included**	
14.01	**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)**	The origin shall be the country where the plant grew.
14.02	**Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material**	The origin shall be the country where the plant grew.
14.03	**Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles**	The origin shall be the country where the plant grew.
14.04	**Vegetable products not elsewhere specified or included**	The origin shall be the country where the plant grew.

CHAPTER 15

Definitions

1. Definition of the term “refining”

[Refining (chemically or physically) is considered to have occurred if all the following operations are carried out on crude oils in a single country:

- neutralization with alkali or de-acidification (removal of the free fatty acids from the oil);

- decolorizing (removal of colouring substances); and

- deodorizing (separation of the volatile odorous and flavourous substances by distillation)]

2. Definition of “chemical reaction” for the purposes of headings 15.16 and 15.18

[For the purposes of headings 15.16 and 15.18, a chemical reaction is defined as follows:

> A “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.

The following are not to be considered as chemical reactions for the purposes of this definition:

(1) Dissolving in water or other solvents;
(2) The elimination of solvents including solvent water; or
(3) The addition or elimination of water of crystallization.]

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of olive oil (heading 15.09) shall be the country of origin of the materials that account for more than 75% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 15	**Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetables waxes**	
15.01	**Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03**	[CTH except from 02.09, or change by refining.]
15.02	**Fats of bovine animals, sheep or goats, other than those of heading No. 15.03**	[CTH, or change by refining.]
15.03	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared**	[CTH except from 15.01 or 15.02; or change by refining.]
15.04	**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified**	[CTH, or change by refining.]
15.05	**Wool grease and fatty substances derived therefrom (including lanolin)**	[CTH, or change by refining.]
15.06	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified**	[CTH, or change by refining.]
15.07	**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**	[CTH]
15.08	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified**	[CTH, or change by refining.]
15.09	**Olive oil and its fractions, whether or not refined, but not chemically modified**	[CTH, or change by refining.]
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**	[CTH, or change by refining.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
15.11	**Palm oil and its fractions, whether or not refined, but not chemically modified**	[CTH, or change by refining.]
15.12	**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified**	[CTH, or change by refining.]
15.13	**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified**	[CTH, or change by refining.]
15.14	**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified**	[CTH]
15.15	**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified**	*As specified for split headings*
ex15.15(a) ex15.15(b)	- Maïze (corn) oil and its fractions - Other	[CTH] [CTH, or change by refining.]
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**	[CTH, or change by refining or by chemical reaction.]
15.17	**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No.15.16**	*As specified for subheadings*
1517.10	- Margarine, excluding liquid margarine	[CTH]
1517.90	- Other	*As specified for split subheadings*
ex1517.90(a) ex1517.90(b)	-- Edible mixtures or preparations of a kind used as mould release preparations; other similar preparations (such as shortenings, frying fats) -- Other	[CTH] [CC]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
15.18	**Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included**	[CTH, or change by chemical reaction.]
[15.19]		
15.20	**Glycerol, crude; glycerol waters and glycerol lyes.**	*As specified for split headings*
ex15.20(a) ex15.20(b)	- Crude glycerol - Glycerol waters and glycerol lyes	[CTHS] CTH
15.21	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured**	*As specified for split headings*
ex15.21(a) ex 15.21(b)	- Vegetable waxes, beeswax, other insect waxes, refined - Other	CTHS CTH
15.22	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes**	CTH

CHAPTER 16

Chapter Note

Changes to this Chapter from Chapters 2 or 3 merely by addition of seasoning or preservatives (including sugar) are not to be considered as origin-conferring.

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	**(2)**	**(3)**
Chapter 16	**Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates**	
16.01	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**	[CC]
16.02	**Other prepared or preserved meat, meat offal or blood**.	[CC]
16.03	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**	CTH
16.04	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**	[CTH]
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved**	[CTH]

CHAPTER 17

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	**(2)**	**(3)**
Chapter 17	**Sugars and sugar confectionery**	
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form**	[CC]
17.02	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel**	*As specified for split headings*
ex17.02(a)	- Chemically pure lactose, maltose, glucose and fructose	CTHS
ex17.02(b)	- Other	[CC]
17.03	**Molasses resulting from the extraction or refining of sugar**	[CC]
17.04	**Sugar confectionery (including white chocolate), not containing cocoa**	CTH

CHAPTER 18

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 18	**Cocoa and cocoa preparations**	
18.01	**Cocoa beans, whole or broken, raw or roasted**	The origin shall be the country where the cocoa beans of this heading are obtained in their natural or unprocessed state.
18.02	**Cocoa shells, husks, skins and other cocoa waste**	The origin shall be the country where the cocoa shells and other cocoa waste of this heading are derived from manufacturing or processing operations or from consumption.
18.03	**Cocoa paste, whether or not defatted**	[CTH]
18.04	**Cocoa butter, fat and oil.**	CTH
18.05	**Cocoa powder, not containing added sugar or other sweetening matter**	[CTH]
18.06	**Chocolate and other food preparations containing cocoa**	*As specified for subheadings*
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	[CTH, except from the headings of Chapter 17 and 18.05.]
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	[CTH]
	- Other, in blocks, slabs or bars:	
1806.31	-- Filled	[CTSH]
1806.32	-- Not filled	[CTSH]
1806.90	- Other	[CTSH]

CHAPTER 19

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 19	**Preparations of cereals, flour, starch or milk; pastrycooks' products**	
19.01	**Malt extract; food preparations of flour, 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 Nos. 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**	*As specified for subheadings*
1901.10	- Preparations for infant use, put up for retail sale	CTSH, except when the change results only from putting up for retail sale.
1901.20	- Mixes and dough for the preparation of bakers' wares of heading No. 19.05	CTSH
1901.90	- Other	CTH
19.02	**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared**	*As specified for subheadings*

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902.11	-- Containing eggs	CTH
1902.19	-- Other	CTH
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	CTSH
1902.30	- Other pasta	CTH
1902.40	- Couscous	CTH
19.03	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms**	CTH
19.04	**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included**	CTH
19.05	**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers; rice paper and similar products.**	*As specified for split headings*
ex19.05(a)	- Pizzas prepared from a cooked pizza base	CTHS
ex19.05(b)	- Other	CTH

CHAPTER 20

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of products of heading 20.09 (fruit juices (including grape must) and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter) shall be the country of origin of the materials that account for more than 50% by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 20	**Preparations of vegetables, fruit, nuts or other parts of plants**	
20.01	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid**	CTH
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid**	CTH
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid**	CTH
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06**	CC
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06**	CC
20.06	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)**	CC

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
20.07	**Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter**	CTH
20.08	**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included**	*As specified for split subheadings*
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	*As specified for split subheadings*
2008.11	-- Ground-nuts	
ex2008.11(a) ex2008.11(b)	--- Peanut butter --- Other	CTH The origin shall be the country where the ground-nuts are harvested.
2008.19	-- Other, including mixtures	The origin shall be the country where the nuts and seeds are harvested.
2008.20	- Pineapples	CTH
2008.30	- Citrus fruit	CTH
2008.40	- Pears	CTH
2008.50	- Apricots	CTH
2008.60	- Cherries	CTH
2008.70	- Peaches	CTH
2008.80	- Strawberries	CTH
	- Other, including mixtures other than those of subheading N° 2008.19:	
2008.91	-- Palm hearts	CTH
2008.92	-- Mixtures	CC, except from Chapter 8
2008.99	-- Other	CTH
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**	*As specified for subheadings*
	- Orange juice:	*As specified for subheadings*
2009.11	-- Frozen	[CC]
2009.19	-- Other	[CC]
2009.20	- Grapefruit juice	[CC]

HS Code Number	Description of goods	Primary rules
(1)	**(2)**	**(3)**
2009.30	- Juice of any other single citrus fruit	[CC]
2009.40	- Pineapple juice	[CTH]
2009.50	- Tomato juice	[CTH]
2009.60	- Grape juice (including grape must)	[CTH]
2009.70	- Apple juice	[CTH]
2009.80	- Juice of any other single fruit or vegetable	[CTH]
2009.90	- Mixtures of juices	[CTH]

CHAPTER 21

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 21	**Miscellaneous edible preparations**	
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**	[CTH]
21.02	**Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders**	CTH
21.03	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard**	*As specified for subheadings*
2103.10 2103.20	- Soya Sauce - Tomato ketchup and other tomato sauces	[CTH] [CTH]
2103.30	- Mustard flour and meal and prepared mustard	*As specified for split subheadings*
ex2103.30(a) ex2103.30(b) 2103.90	-- Mustard flour and meal -- Prepared mustard - Other	CTH CTSHS [CTSH]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
21.04	**Soups and broths and preparations therefor; homogenised composite food preparations**	*As specified for subheadings*
2104.10	- Soups and broths and preparations therefor	CTH
2104.20	- Homogenised composite food preparations	CTSH
21.05	**Ice cream and other edible ice, whether or not containing cocoa**	CTH
21.06	**Food preparations not elsewhere specified or included**	*As specified for subheadings*
2106.10	- Protein concentrates and textured protein substances	[CTSH]
2106.90	- Other	*As specified for split subheadings*
ex2106.90(a)	-- Sugar syrups, flavoured or coloured	CTSH, except from heading 17.02
ex2106.90(b)	-- Concentrated juices fortified with minerals or vitamins	CTSH except from heading 20.09
ex2106.90(c)	-- Other	[CTH]

CHAPTER 22

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of wine (heading 22.04), vermouth (heading 22.05), spirits, liqueurs and spirituous beverages (heading 22.08) shall be the country of origin of the materials that account for more than 85% in volume of the mixture. The weight or volume of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 22	**Beverages, spirits and vinegar**	
22.01	**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow**	The origin shall be the country where the water, ice or snow of this heading are obtained in their natural state.
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**	*As specified for subheadings*
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CTH, except from heading 22.01
2202.90	- Other	[CTH]
22.03	**Beer made from malt.**	CTH
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09**	*As specified for subheadings*
2204.10	- Sparkling wine	[CTH]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21	-- In containers holding 2 l or less	[CTH]
2204.29	-- Other	[CTH]
2204.30	- Other grape must	[The origin shall be the country where the grapes grew.]
22.05	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances**	CTH
22.06	**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included**	CTH
22.07	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength**	*As specified for subheadings*
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	CTH
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	CTH, except from heading 22.08
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages**	*As specified for split headings*
ex22.08(a)	- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol. of subheading 2208.90	[CTH, except from heading 22.07]
ex22.08(b)	- Other	[CTH]
22.09	**Vinegar and substitutes for vinegar obtained from acetic acid.**	[CTH[, except from heading 22.04]]

CHAPTER 23

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 23	**Residues and waste from the food industries; prepared animal fodder**	
23.01	**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves**	CTH
23.02	**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants**	CTH
23.03	**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets**	CTH
23.04	**Oil-cakes and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil**	CTH
23.05	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil**	CTH

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
23.06	**Oil-cake and other solid residues, whether or not ground or on the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading N° 23.04 or 23.05**	CTH
23.07	**Wine lees; argol**	CTH
23.08	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.**	CTH
23.09	**Preparations of a kind used in animal feeding.**	*As specified for subheadings*
2309.10	- Dog or cat food, put up for retail sale	CTH
2309.90	- Other	*As specified for split subheadings*
ex2309.90(a)	-- Products containing over 50 % by weight of milk solids	[CTH, except from headings 04.01-04.03]
ex2309.90(b)	-- Other	CTH

CHAPTER 24

Chapter residual rule applicable to mixtures

[1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more identical or different fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 24	**Tobacco and manufactured tobacco substitutes**	
24.01	**Unmanufactured tobacco; tobacco refuse.**	*As specified for subheadings*
2401.10	- Tobacco, not stemmed/stripped	The origin shall be the country where the tobacco and tobacco substitutes of this subheading are obtained in their natural or unprocessed state.
2401.20	- Tobacco, partly or wholly stemmed/stripped	The origin shall be the country where the tobacco and tobacco substitutes of this subheading are obtained in their natural or unprocessed state.
2401.30	- Tobacco refuse	CTSH
24.02	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes**	CTH
24.03	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**	CTH

CHAPTER 25

Residual rule for subheading 2523.21-2523.90

The origin of cement produced from the mixture of clinker of different origins, shall be the country of origin of the greatest proportion of clinker by weight of the total clinker in the cement.

[Criterion to apply Appendix 2, Rule 1(g)]

The criterion to determine the major portion of the materials as set forth in Appendix 2, Rule 1(g) for this Chapter is weight.

HS Code Number	Description of Goods	Primary rules
(1)	(2)	(3)
Chapter 25	**Salt; Sulphur; Earth and Stone; Plastering Materials, Lime and Cement**	
25.01	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water**	*As specified for split headings*
ex 25.01(a)	- Pure sodium chloride	CTHS
ex 25.01(b)	- Refined salt, other than pure sodium chloride	CTHS
ex 25.01(c)	- Other	The origin shall be the country where the goods of this split heading are obtained in their natural or unprocessed state.
25.02	**Unroasted iron pyrites**	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
25.03	**Sulphur or all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur**.	*As specified for split headings*
ex 25.03(a)	- Pure or refined	CTHS
ex 25.03(b)	- Other	The origin shall be the country where the sulphur of this split heading is obtained in its natural or unprocessed state.
25.04	**Natural graphite**	The origin shall be the country where the natural graphite of this heading is obtained in its natural or unprocessed state.

HS Code Number	Description of Goods	Primary rules
(1)	(2)	(3)
25.05	**Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26**	The origin shall be the country where the natural sands of this heading are obtained in their natural or unprocessed state.
25.06	**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**	The origin shall be the country where the quartz or quartzite of this heading is obtained in its natural or unprocessed state.
25.07	**Kaolin and other kaolinic clays, whether or not calcined**	*As specified for split headings*
ex25.07(a) ex 25.07(b)	- Calcined - Other	CTHS The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.
25.08	**Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths**	*As specified for split headings*
ex 25.08(a) ex25.08(b)	- Calcined - Other	CTHS The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.
25.09	**Chalk**	The origin shall be the country where the chalk of this heading is obtained in its natural or unprocessed state.
25.10	**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk**	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
25.11	**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16**	*As specified for subheadings*
2511.10	- Natural barium sulphate (barytes)	The origin shall be the country where the natural barium sulphate of this subheading is obtained in its natural or unprocessed state.
2511.20	- Natural barium carbonate (witherite)	*As specified for split subheadings*
ex2511.20(a) ex 2511.20(b)	-- Calcined -- Other	CTSHS. The origin shall be the country where the minerals of this split subheading are obtained in their natural or unprocessed state.

HS Code Number	Description of Goods	Primary rules
(1)	(2)	(3)
25.12	**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less**	*As specified for split headings*
ex25.12(a) ex25.12(b)	-- Calcined -- Other	CTHS The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.
25.13	**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated**	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
25.14	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**	The origin shall be the country where the slate of this heading is obtained in its natural or unprocessed state.
25.15	**Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**	The origin shall be the country where the minerals of heading are obtained in their natural or unprocessed state.
25.16	**Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.

HS Code Number	Description of Goods	Primary rules
(1)	(2)	(3)
25.17	**Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated**	*As specified for subheadings*
2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast shingle and flint, whether or not heat treated	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state.
2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	CTSH
2517.30	- Tarred macadam	CTSH
	- Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat treated	
2517.41	-- Of marble	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state.
2517.49	-- Other	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state.
25.18	**Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).**	*As specified for subheadings*
2518.10	- Dolomite not calcined	The origin shall be the country where the dolomite of this subheading is obtained in its natural or unprocessed state.
2518.20	- Calcined dolomite	CTSH

HS Code Number	Description of Goods	Primary rules
(1)	(2)	(3)
2518.30	-Agglomerated dolomite (including tarred dolomite)	*As specified for split subheadings*
ex2518.30(a) ex2518.30(b)	--Tarred dolomite --Other	CTSHS The origin shall be the country where the minerals of this split subheading are obtained in their natural or unprocessed state.
25.19	**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.**	*As specified for subheadings*
2519.10 2519.90	- Natural magnesium carbonate (magnesite) - Other	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state. *As specified for split subheadings*
ex2519.90(a) ex2519.90(b)	-- Calcined, fused or sintered -- Other	CTSHS CTH
25.20	**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders**	*As specified for subheadings*
2520.10 2520.20	- Gypsum; anhydrite. - Plasters	The origin shall be the country where the gypsum or anhydrite of this subheading are obtained in their natural or unprocessed state. CTSH
25.21	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement**	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
25.22	**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25**	*As specified for subheadings*
2522.10 2522.20 2522.30	- Quicklime - Slaked lime - Hydraulic lime	CTH CTSH CTH

HS Code Number	Description of Goods	Primary rules
(1)	(2)	(3)
25.23	**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers**	*As specified for subheadings*
2523.10	- Cement clinkers - Portland cement:	CTH
2523.21	-- White cement, whether or not artificially coloured	[CTH]
2523.29	-- Other	[CTH]
2523.30	- Aluminous cement	[CTH]
2523. 90	- Other hydraulic cements	[CTH]
25.24	**Asbestos**	The origin shall be the country where the asbestos of this heading is obtained in its natural or unprocessed state.
25.25	**Mica, including splittings; mica waste.**	*As specified for subheadings*
2525.10	- Crude mica and mica rifted into sheets or splitting	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state
2525.20	- Mica powder	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state
2525.30	- Mica waste	The origin shall be the country where the mica waste of this subheading is derived.
25.26	**Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc**	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
25.27	**Natural cryolite; natural chiolite**	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
25.28	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.**	*As specified for split headings*
ex25.28(a) ex25.28(b)	- Calcined - Other	CTHS The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.

HS Code Number	Description of Goods	Primary rules
(1)	(2)	(3)
25.29	**Felspar; leucite; nepheline and nepheline syenite; fluorspar**	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
25.30	**Mineral substances not elsewhere specified or included.**	*As specified for split headings*
ex25.30(a) ex25.30(b)	- Calcined. - Molybdenite concentrates	CTHS CTH
ex25.30(c)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.

CHAPTER 26

[Criterion to apply Appendix 2, Rule 1(g)]

The criterion to determine the major portion of the materials as set forth in Appendix 2, Rule 1(g) for this Chapter is weight.

HS Code Number	Description of Goods	Primary rules
(1)	**(2)**	**(3)**
Chapter 26	**Ores, Slag and Ash**	
26.01 - 26.17	**Ores and Concentrates**	*As specified for split headings*
ex26.01(a) to ex26.17(a)	- Concentrates	CTHS
ex26.01(b) to ex 26.17(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.18	**Granulated slag (slag sand) from the manufacture of iron or steel**	The origin shall be the country where the slags of this heading are derived.
26.19	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel**	The origin shall be the country where the slags, dross, scalings or other waste of this heading are derived.
26.20	**Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds**	The origin shall be the country where the ash or residues of this heading are derived.
26.21	**Other slag and ash, including seaweed ash (kelp)**	The origin shall be the country where the slag or ash of this heading is derived.

CHAPTER 27

Chapter Note: List of simple processes which are not to be considered as origin conferring:

- cleaning
- decantation
- desalination
- water separation
- filtering
- colouring
- marking
- any combination of these operations.

Primary Rule 1: Chemical reaction

A "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.

The following are not considered to be chemical reactions for the purposes of this definition:

(a) dissolving in water or other solvents;
(b) the elimination of solvents including solvent water; or
(c) the addition or elimination of water of crystallization.

A chemical reaction as defined above is to be considered as origin conferring.

Primary Rule 2: Physical separation

For the purposes of headings 27.07, 27.10 to 27.13, or 27.15 respectively, a physical separation process listed below is to be considered as origin conferring:

(a) atmospheric or vacuum distillation;
(b) extraction by means of selective solvents.

Primary Rule 3: Mixing and blending

[For the purposes of headings 27.07, 27.10 to 27.13, or 27.15 respectively, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered as origin conferring]

[Criterion to apply Appendix 2, Rule 1(g)]

The criterion to determine the major portion of the materials as set forth in Appendix 2, Rule 1(g) for this Chapter is weight.

HS Code Number	Description of Goods	Primary rules
(1)	(2)	(3)
Chapter 27	**Mineral fuels, mineral oils and products of their distillation; Bituminous substances; Mineral waxes**	
27.01	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**	*As specified for subheadings*
	-Coal, whether or not pulverized, but not agglomerated:	
2701.11	-- Anthracite	The origin shall be the country where the anthracite of this subheading is obtained in its natural or unprocessed state.
2701.12	-- Bituminous coal	The origin shall be the country where the bituminous coal of this subheading is obtained in its natural or unprocessed state.
2701.19	-- Other coal	The origin shall be the country where the coal of this subheading is obtained in its natural or unprocessed state.
2701.20	-- Briquettes, ovoids and similar solid fuels manufactured from coal	CTSH
27.02	**Lignite, whether or not agglomerated, excluding jet.**	The origin shall be the country where the lignite this heading is obtained in its natural or unprocessed state.
27.03	**Peat (including peat litter), whether or not agglomerated.**	The origin shall be the country where the peat of this heading is obtained in its natural or unprocessed state.
27.04	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**	CTH
27.05	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.**	CTH
27.06	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**	CTH
27.07	**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.**	CTH

HS Code Number	Description of Goods	Primary rules
(1)	(2)	(3)
27.08	**Pitch and pitch coke, obtained from coal tar or from other mineral tars**	*As specified for subheadings*
2708.10	- Pitch	CTH
2708.20	- Pitch coke	CTSH
27.09	**Petroleum oils and oils obtained from bituminous minerals crude**	*As specified for split headings*
ex27.09(a)	- Petroleum oils, crude	The origin shall be the country where the crude petroleum oils of this split heading are obtained in their natural or unprocessed state.
ex27.09(b)	- Other	CTH
27.10	**Petroleum oils and oils obtained from bituminous minerals, other than crude; 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.**	CTH
27.11	**Petroleum gases and other gaseous hydrocarbons.**	*As specified for subheadings*
	- Liquefied:	
2711.11	-- Natural gas	The origin shall be the country where the natural gas of this subheading is obtained in its natural or unprocessed state.
2711.12	-- Propane	CTH
2711.13	-- Butanes	CTH
2711.14	-- Ethylene, propylene, butylene and butadiene	CTH
2711.19	-- Other	CTH
	- In gaseous state:	
2711.21	-- Natural gas	The origin shall be the country where the natural gas of this subheading is obtained in its natural or unprocessed state.
2711.29	-- Other	CTH
27.12	**Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.**	CTH

HS Code Number	Description of Goods	Primary rules
(1)	(2)	(3)
27.13	**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**	CTH
27.14	**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.**	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
27.15	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).**	CTH
27.16	**Electrical energy. (Optional heading)**	The origin shall be the country where the electrical energy of this heading is generated.

CHAPTER 28

Primary Rule 1: Chemical Reaction

A "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.

The following are not considered to be chemical reactions for the purposes of this definition:

(a) dissolving in water or other solvents;
(b) the elimination of solvents including solvent water; or
(c) the addition or elimination of water of crystallization

A chemical reaction as defined above is to be considered as origin conferring.

Primary Rule 2: Mixtures and blends

(a) The deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered as origin conferring.

(b) However the addition, whether or not in combination, of diluents only or of the additives enumerated in HS Chapter Note 1(d) and 1(e) to Chapter 28 for the purposes indicated therein, is to be disregarded in determining the origin of the good.

Primary Rule 3: Purification

Purification is to be considered as origin conferring provided that one of the following criteria is satisfied:

(a) purification of a good resulting in the elimination of 80 percent of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

(i) pharmaceutical, medical, 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-electronics;
(iv) specialized optical uses;
(v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);
(vi) carriers used in a separation process; or
(vii) nuclear grade uses.

Primary Rule 4: Change in particle size

[The deliberate and controlled modification in particle size of a good, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size

distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is to be considered as origin conferring.]

Primary Rule 5: Standard Materials

Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.

Primary Rule 6: Isomer Separation

The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

Chapter Residual Rule

[When application of the primary rules of this chapter (including the product specific rules provided in the matrix) does not result in a determination of a country of origin, the country of origin shall be determined as follows:

> Goods of this chapter produced by mixing or otherwise combining materials of different origins, originate in the country that produced the materials (disregarding solvents and other additives permitted by HS Chapter note 1) that predominate by weight or volume, as appropriate, over those of each other single country.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 28	**Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes**	
28.01	**Fluorine, chlorine, bromine and iodine.**	CTSH
28.02	**Sulphur, sublimed or precipitated; colloidal sulphur.**	CTH
28.03	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).**	CTH
28.04	**Hydrogen, rare gases and other non-metals.**	CTSH
28.05	**Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.**	CTSH
28.06	**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**	CTSH
28.07	**Sulphuric acid; oleum.**	CTH
28.08	**Nitric acid; sulphonitric acids.**	CTH
28.09	**Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.**	CTSH
28.10	**Oxides of boron; boric acids.**	CTH
28.11	**Other inorganic acids and other inorganic oxygen compounds of non-metals.**	CTSH
28.12	**Halides and halide oxides of non-metals.**	CTSH
28.13	**Sulphides of non-metals; commercial phosphorus trisulphide.**	CTH
28.14	**Ammonia, anhydrous or in aqueous solution.**	*As specified for subheadings*
2814.10	- Anhydrous ammonia	CTSH
2814.20	- Ammonia in aqueous solution	CTH
28.15	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**	*As specified for subheadings*
	- Sodium hydroxide (caustic soda):	
2815.11	-- Solid	CTSH, except from subheading 2815.12
2815.12	-- In aqueous solution (soda lye or liquid soda)	CTSH, except from subheading 2815.11
2815.20	- Potassium hydroxide (caustic potash)	CTSH
2815.30	- Peroxides of sodium or potassium	CTSH

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
28.16	**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**	CTH
28.17	**Zinc oxide; zinc peroxide.**	CTH
28.18	**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.**	CTSH
28.19	**Chromium oxides and hydroxides.**	CTSH
28.20	**Manganese oxides.**	CTSH
28.21	**Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe2O3.**	CTSH
28.22	**Cobalt oxides and hydroxides; commercial cobalt oxides.**	CTH
28.23	**Titanium oxides.**	CTH
28.24	**Lead oxides; red lead and orange lead.**	CTSH
28.25	**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.**	CTSH
28.26	**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**	CTSH
28.27	**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**	CTSH
28.28	**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.**	CTSH
28.29	**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**	CTSH
28.30	**Sulphides; polysulphides.**	CTSH
28.31	**Dithionites and sulphoxylates.**	CTSH
28.32	**Sulphites; thiosulphates.**	CTSH
28.33	**Sulphates; alums; peroxosulphates (persulphates).**	CTSH
28.34	**Nitrites; nitrates.**	CTSH
28.35	**Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.**	CTSH
28.36	**Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.**	CTSH

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
28.37	**Cyanides, cyanide oxides and complex cyanides.**	CTSH
28.38	**Fulminates, cyanates and thiocyanates.**	CTH
28.39	**Silicates; commercial alkali metal silicates.**	CTSH
28.40	**Borates; peroxoborates (perborates).**	*As specified for subheading*
	- Disodium tetraborate (refined borax):	
2840.11	-- Anhydrous	CTSH, except from subheading 2840.19
2840.19	-- Other	CTSH, except from subheading 2840.11
2840.20	- Other borates	CTSH
2840.30	- Peroxoborates (perborates)	CTSH
28.41	**Salts of oxometallic or peroxometallic acids.**	CTSH
28.42	**Other salts of inorganic acids or peroxoacids, excluding azides.**	CTSH
28.43	**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.**	CTSH
28.44	**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products**	*As specified for split headings*
ex28.44(a)	- Waste and scrap; spent (irradiated) fuel elements (cartridges) of nuclear reactors.	The origin shall be the country where the radioactive waste and scrap or spent (irradiated) fuel elements (cartridges) of nuclear reactors of this split heading are derived or collected from manufacturing or processing operations or from consumption.
ex28.44(b)	- Natural radioactive elements or compounds, other than goods of ex 28.44(a)	The origin shall be the country where the natural radioactive elements or compounds of this split heading are obtained in their natural or unprocessed state.
ex28.44(c)	- Enriched or depleted radioactive elements or compounds, and alloys, dispersions (including cermets), ceramic products and mixtures containing such elements or compounds, other than goods of ex28.44(a)	CTHS, or change within this split heading following enrichment or depletion.
ex28.44(d)	- Other	CTHS

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
28.45	**Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.**	*As specified for subheadings*
2845.10	- Heavy water (deuterium oxide)	CTSH
2845.90	- Other	*As specified for split subheadings*
ex2845.90(a)	Enriched or depleted isotopes other than those of heading 28.44; compounds of such isotopes	CTSHS, or change within this split subheading following enrichment or depletion.
ex2845.90(b)	Other	CTSHS
28.46	**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.**	CTSH
28.47	**Hydrogen peroxyde, whether or not solidified with urea.**	CTH
28.48	**Phosphides, whether or not chemically defined, excluding ferrophosphorus.**	CTH
28.49	**Carbides, whether or not chemically defined.**	CTSH
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.**	CTH
28.51	**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.**	CTH

CHAPTER 29

Primary Rule 1: Chemical Reaction

A "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.

The following are not considered to be chemical reactions for the purposes of this definition:

(a) dissolving in water or other solvents;
(b) the elimination of solvents including solvent water; or
(c) the addition or elimination of water of crystallization

A chemical reaction as defined above is to be considered as origin conferring.

Primary Rule 2: Mixtures and blends

(a) The deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered as origin conferring.

(b) However the addition, whether or not in combination, of diluents only or of the additives enumerated in HS Chapter Note 1(d) and 1(e) to Chapter 28 for the purposes indicated therein, is to be disregarded in determining the origin of the good.

Primary Rule 3: Purification

Purification is to be considered as origin conferring provided that one of the following criteria is satisfied:

(a) purification of a good resulting in the elimination of 80 percent of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

(i) pharmaceutical, medical, 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-electronics;
(iv) specialized optical uses;
(v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);
(vi) carriers used in a separation process; or
(vii) nuclear grade uses.

Primary Rule 4: Change in particle size

[The deliberate and controlled modification in particle size of a good, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size

distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is to be considered as origin conferring.]

Primary Rule 5: Standard Materials

Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.

Primary Rule 6: Isomer Separation

The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

Chapter Residual Rule

[When application of the primary rules of this chapter (including the product specific rules provided in the matrix) does not result in a determination of a country of origin, the country of origin shall be determined as follows:

> Goods of this chapter produced by mixing or otherwise combining materials of different origins, originate in the country that produced the materials (disregarding solvents and other additives permitted by HS Chapter note (1) that predominate by weight or volume, as appropriate, over those of each other single country.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 29	**Organic chemicals**	
29.01	**Acyclic hydrocarbons.**	CTSH
29.02	**Cyclic hydrocarbons.**	CTSH
29.03	**Halogenated derivatives of hydrocarbons.**	CTSH
29.04	**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**	CTSH
29.05	**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	CTSH
29.06	**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	CTSH
29.07	**Phenols; phenol-alcohols.**	CTSH
29.08	**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.**	CTSH
29.09	**Ethers, ether-alcohols, ether-phenols, ether-alcohol- phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	CTSH
29.10	**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	CTSH
29.11	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	CTH
29.12	**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.**	CTSH
29.13	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.**	CTH
29.14	**Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	CTSH

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
29.15	**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	CTSH
29.16	**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	CTSH
29.17	**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	CTSH
29.18	**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	CTSH
29.19	**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	CTH
29.20	**Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	CTSH
29.21	**Amine-function compounds.**	CTSH
29.22	**Oxygen-function amino-compounds.**	CTSH
29.23	**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.**	CTSH
29.24	**Carboxyamide-function compounds; amide-function compounds of carbonic acid.**	CTSH
29.25	**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.**	CTSH
29.26	**Nitrile-function compounds.**	CTSH
29.27	**Diazo-, azo- or azoxy-compounds.**	CTH
29.28	**Organic derivatives of hydrazine or of hydroxylamine.**	CTH
29.29	**Compounds with other nitrogen function.**	CTSH

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
29.30	**Organo-sulphur compounds.**	CTSH
29.31	**Other organo-inorganic compounds.**	CTH
29.32	**Heterocyclic compounds with oxygen hetero-atom(s) only.**	CTSH
29.33	**Heterocyclic compounds with nitrogen hetero-atom(s) only.**	CTSH
29.34	**Nucleic acids and their salts; other heterocyclic compounds.**	CTSH
29.35	**Sulphonamides.**	CTH
29.36	**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.**	CTSH
29.37	**Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.**	CTSH
29.38	**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**	CTSH
29.39	**Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**	CTSH
29.40	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.**	CTH
29.41	**Antibiotics.**	CTSH
29.42	**Other organic compounds.**	CTH

CHAPTER 30

Chapter Note: Non-origin confering processes

[For the purposes of Chapters 30-38 the addition, whether or not in combination, of the additives enumerated in HS Chapter Notes 1(f) and 1(g) to Chapter 29 for the purposes indicated therein is not to be considered as origin conferring.]

Primary Rule 1: Chemical Reaction

A "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.

The following are not considered to be chemical reactions for the purposes of this definition:

(a) dissolving in water or other solvents;
(b) the elimination of solvents including solvent water; or
(c) the addition or elimination of water of crystallization

A chemical reaction as defined above is to be considered as origin conferring.

Primary Rule 2: Mixtures and blends

[Except for goods of heading 30.03 the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents only to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered to be as origin conferring.]

Primary Rule 3: Purification

Purification is to be considered as origin conferring provided that one of the following criteria is satisfied:

(a) purification of a good resulting in the elimination of 80 percent of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

(i) pharmaceutical, medical, 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-electronics;
(iv) specialized optical uses;
(v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);
(vi) carriers used in a separation process; or
(vii) nuclear grade uses.

Primary Rule 4: Change in particle size

[The deliberate and controlled modification in particle size of a good, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is to be considered as origin conferring. This rule shall not be applied to heading 30.04.]

Primary Rule 5: Standard Materials

Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.

Primary Rule 6: Isomer Separation

The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

Primary Rule 7: Biotechnological Processes

(a) Biological or biotechnological culturing, hybridization or genetic modification of:
  (i) micro-organisms (bacteria, viruses (including phages) etc.) or
  (ii) human, animal or plant cells; and

(b) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids)

are to be considered as origin conferring.

Chapter Residual Rule

[When application of the primary rules of this chapter (including the product specific rules provided in the matrix) does not result in a determination of a country of origin, the country of origin shall be determined as follows:

1. Goods of headings 30.03 and 30.04 produced by mixing or otherwise combining materials of different origins, originate in the country that produced the therapeutic or prophylactic materials (disregarding solvents and other nonactive additives) that predominate by weight or volume, as appropriate, over those of each other single country.

2. Goods of Subheading 3006.50 that satisfy the change of heading rule merely as a result of putting up articles in first aid boxes or kits, originate in the country that produced the largest number of articles in the box or kit.

3. The country of origin of goods of subheading 3005.90 that contain textile material shall be the country where the textile material was formed, or in the case of a good containing textile materials of more than one country, the origin of the good is the country in which the textile material that predominates by weight was formed.]

[Criterion to apply Appendix 2, Rule 1(g)]

The criterion to determine the major portion of the materials as set forth in Appendix 2, Rule 1(g) for this Chapter is weight.

HS Code Number	Description of goods	Primary rules
(1)	**(2)**	**(3)**
Chapter 30	**Pharmaceutical products**	
30.01	**Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.**	*As specified for subheadings*
3001.10	- Glands and other organs, dried, whether or not powdered	CTH
3001.20	- Extracts of glands or other organs or of their secretions	CTSH
3001.90	- Other	CTSH
30.02	**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.**	CTSH
30.03	**Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**	CTH
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 or in forms or packings for retail sale.**	CTH, except by mere pressing of tablets or by mere encapsulation.

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
30.05	**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.**	*As specified for split headings*
ex3005(a)	- Impregnated or coated with pharmaceutical substances	CTH
ex3005(b)	- Not impregnated or coated with pharmaceutical substances	CTH, except from the headings of Section XI
30.06	**Pharmaceutical goods specified in Note 4 to this Chapter.**	*As specified for subheadings*
3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	CTH
3006.20	- Blood-grouping reagents	CTH
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTH
3006.40	- Dental cements and other dental fillings; bone reconstruction cements	CTH
3006.50	- First-aid boxes and kits	CTH, except when resulting only from putting up in sets
3006.60	- Chemical contraceptive preparations based on hormones or spermicides	CTH

CHAPTER 31

Chapter Note: Non-Origin Conferring Processes

[For the purposes of Chapters 30-38 the addition, whether or not in combination, of the additives enumerated in HS Chapter Notes 1(f) and 1(g) to Chapter 29 for the purposes indicated therein is not to be considered as origin conferring.]

Primary Rule 1: Chemical Reaction

A "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.

The following are not to be considered as chemical reactions for the purposes of this definition:

(1) dissolving in water or other solvents;
(2) the elimination of solvents including solvent water; or
(3) the addition or elimination of water of crystallization

A chemical reaction as defined above is to be considered as origin conferring.

Primary Rule 2: Mixtures and Blends

[The deliberate and proportionally controlled mixing or blending (including dispersing) of materials other than the addition of diluents only to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered as origin conferring.]

Primary Rule 3: Purification

Purification is to be considered as origin conferring provided that one of the following criteria is satisfied:

(a) purification of a good resulting in the elimination of 80 percent of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

(i) pharmaceutical, medical, 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-electronics;
(iv) specialized optical uses;
(v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);
(vi) carriers used in a separation process; or
(vii) nuclear grade uses.

Primary Rule 4: Standard Materials

Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.

Primary Rule 5: Isomer Separation

The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

Chapter Residual Rule

[When application of the primary rules of this chapter (including the product specific rules provided in the matrix) does not result in a determination of a country of origin, the country of origin shall be determined as follows:

> Goods of this chapter produced by mixing or otherwise combining materials of different origins, originate in the country that produced the fertilizing materials (disregarding solvents) that predominate by weight or volume, as appropriate, over those of each other single country.]

HS Code Number	Description of goods	Primary Rules
A	B	C
Chapter 31	**Fertiliser**	
31.01	**Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.**	CTH
31.02	**Mineral or chemical fertilisers, nitrogenous.**	CTH
31.03	**Mineral or chemical fertilisers, phosphatic.**	CTH
31.04	**Mineral or chemical fertilisers, potassic.**	CTH
31.05	**Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**	*As specified for subheadings*
3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	CTSH, except when resulting from putting up in tablets or similar forms or in packages.
3105.20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	CTH
3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)	CTH
3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	CTH
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
3105.51	-- Containing nitrates and phosphates	CTH
3105.59	-- Other	CTH
3105.60	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	CTH
3105.90	- Other	CTH

CHAPTER 32

Chapter Note: Non-Origin Conferring Processes

[For the purposes of Chapters 30-38 the addition, whether or not in combination, of the additives enumerated in HS Chapter Notes 1(f) and 1(g) to Chapter 29 for the purposes indicated therein is not origin conferring.]

Primary Rule 1: Chemical Reaction

A "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.

The following are not to be considered as chemical reactions for the purposes of this definition:

(1) dissolving in water or other solvents;
(2) the elimination of solvents including solvent water; or
(3) the addition or elimination of water of crystallization.

A chemical reaction as defined above is to be considered as origin conferring.

Primary Rule 2: Mixtures and Blends

[(a) The deliberate and proportionally controlled mixing or blending (including dispersing) of materials other than the addition of diluents only to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered as origin conferring.

(b) Notwithstanding paragraph 1, the processing of crude dyestuffs and pigments (including the addition of diluents only) to produce a standardized product fulfilling prescribed specifications for shade, brightness, colour strength, particulate size, particle distribution or solubility is to be considered as origin conferring.]

Primary Rule 3: Purification

Purification is to be considered as origin conferring provided that one of the following criteria is satisfied:

(a) purification of a good resulting in the elimination of 80 percent of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

(i) pharmaceutical, medical, 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-electronics;
(iv) specialized optical uses;

(v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);
(vi) carriers used in a separation process; or
(vii) nuclear grade uses.

Primary Rule 4: Change in particle size

[The deliberate and controlled modification in particle size of a good, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is to be considered as origin conferring.]

Primary Rule 5: Standard Materials

Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.

Primary Rule 6: Isomer separation

The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

Chapter Residual Rule

[When application of the primary rules of this chapter (including the product specific rules provided in the matrix) does not result in a determination of a country of origin, the country of origin shall be determined as follows:

Goods of this chapter produced by mixing or otherwise combining materials of different origins, originate in the country that produced the materials of this chapter (disregarding solvents) that predominate by weight or volume, as appropriate, over those of each other single country.]

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 32	**Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks**	
32.01	**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**	*As specified for split heading*
ex 32.01(a) ex 32.01(b)	- Tannins - Other	CTHS CTH
32.02	**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.**	*As specified for subheadings*
3202.10 3202.90	- Synthetic organic tanning substances - Other	CTH CTSH
32.03	**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.**	CTH
32.04	**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.**	CTSH
32.05	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.**	CTH
32.06	**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.**	CTSH

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
32.07	**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.**	CTSH
32.08	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.**	*As specified for split headings*
ex32.08(a)	- Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium;	CTHS
ex32.08(b)	- Solutions as defined in note 4 to this Chapter	CTH, except from headings 39.01 to 39.13
32.09	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**	CTH
32.10	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**	CTH
32.11	**Prepared driers.**	CTH
32.12	**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**	*As specified for subheadings*
3212.10	- Stamping foils	CTSH
3212.90	- Other	CTH
32.13	**Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings**	CTH, except when resulting only from putting in tablets, tubes, jars, bottles, pans or in similar forms or packings

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
32.14	**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.**	CTH, except from subheading 3824.50
32.15	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**	CTSH

CHAPTER 33

Chapter Note 1: Non Origin-Conferring Processes

[For the purposes of Chapters 30-38 the addition, whether or not in combination, of the additives enumerated in HS Chapter Notes 1(f) and 1(g) to Chapter 29 for the purposes indicated therein is not origin conferring.]

Chapter Note 2: Change in use

The change of classification resulting from the mere change in use is not to be considered as origin-conferring.

Primary Rule 1: Mixtures and Blends

[For the purposes of headings 33.02, 33.04, 33.05, 33.06 and 33.07, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials other than the addition of diluents only to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered as origin conferring. However, the mere addition of the goods of headings 33.01 or 33.02 to the goods of other headings of this Chapter should not be considered as producing a good having physical or chemical characteristics which are relevant to the purposes or uses of the good under this Chapter.]

Primary Rule 2: Purification

Purification is to be considered as origin conferring provided that one of the following criteria is satisfied:

(a) purification of a good resulting in the elimination of 80 percent of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

(i) pharmaceutical, medical, 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-electronics;
(iv) specialized optical uses;
(v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);
(vi) carriers used in a separation process; or
(vii) nuclear grade uses.

[Criterion to apply Appendix 2, Rule 1(g)]

The criterion to determine the major portion of the materials as set forth in Appendix 2, Rule 1(g) for this Chapter is weight.

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 33	**Essential oils and resinoids; perfumery, cosmetic or toilet preparations**	
33.01	**- Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.**	CTSH
33.02	**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages**	[See Note 1 of this Chapter]
33.03	**Perfumes and toilet waters.**	CTH, except by mere dilution or by mere addition of alcohol to odoriferous substance or to a perfume base.
33.04	**Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.**	CTSH
33.05	**Preparations for use on the hair.**	CTSH
33.06	**Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.**	*As specified for subheadings*
3306.10	- Dentifrices	CTSH
3306.20	- Yarn used to clean between the teeth (dental floss)	CTH, except by cutting and putting up for retail sale only
3306.90	- Other	CTSH
33.07	**Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.**	CTSH

CHAPTER 34

Chapter Note: Non-Origin Conferring Processes

[For the purposes of Chapters 30-38 the addition, whether or not in combination, of the additives enumerated in HS Chapter Notes 1(f) and 1(g) to Chapter 29 for the purposes indicated therein is not to be considered as origin conferring.]

Primary Rule 1: Chemical Reaction

A "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.

The following are not to be considered as chemical reactions for the purposes of this definition:

(1) dissolving in water or other solvents;
(2) the elimination of solvents including solvent water; or
(3) the addition or elimination of water of crystallization.

A chemical reaction as defined above is to be considered as origin conferring.

Primary Rule 2: Mixtures and Blends

[The deliberate and proportionally controlled mixing or blending (including dispersing) of materials other than the addition of diluents only to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered as origin conferring.]

Primary Rule 3: Purification

Purification is to be considered as origin conferring provided that one of the following criteria is satisfied:

(a) purification of a good resulting in the elimination of 80 percent of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

  (i) pharmaceutical, medical, 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-electronics;
  (iv) specialized optical uses;
  (v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);
  (vi) carriers used in a separation process; or
  (vii) nuclear grade uses.

Primary Rule 4: Reduction in particle size

The deliberate and controlled reduction in particle size of a good, other than by merely crushing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is to be considered as origin conferring.

[Criterion to apply Appendix 2, Rule 1(g)]

The criterion to determine the major portion of the materials as set forth in Appendix 2, Rule 1(g) for this Chapter is weight.

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
Chapter 34	**Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster**	
34.01	**Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.**	*As specified for split headings*
ex34.01(a)	- Paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent	CTHS
ex34.01(b)	- Other	CTH
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.**	*As specified for subheadings*
	- Organic surface-active agents, whether or not put up for retail sale:	
3402.11	-- Anionic	CTSH
3402.12	-- Cationic	CTSH
3402.13	-- Non-ionic	CTSH
3402.19	-- Other	CTSH
3402.20	- Preparations put up for retail sale	CTH
3402.90	- Other	CTH

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
34.03	**Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.**	CTH
34.04	**Artificial waxes and prepared waxes.**	CTH
34.05	**Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.**	*As specified for split headings*
ex34.05(a)	- In the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations	CTHS
ex34.05(b)	- Other	CTH
34.06	**Candles, tapers and the like.**	CTH
34.07	**Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).**	CTH

CHAPTER 35

Chapter Note: Non-Origin Conferring Processes

[For the purposes of Chapters 30-38 the addition, whether or not in combination, of the additives enumerated in HS Chapter Notes 1(f) and 1(g) to Chapter 29 for the purposes indicated therein is not to be considered as origin conferring.]

Primary Rule 1: Chemical Reaction

A "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.

The following are not to be considered as chemical reactions for the purposes of this definition:

(1) dissolving in water or other solvents;
(2) the elimination of solvents including solvent water; or
(3) the addition or elimination of water of crystallization

A chemical reaction as defined above is to be considered as origin conferring.

Primary Rule 2: Mixtures and Blends

[For the purposes of subheading 3502.20 and headings 35.06 and 35.07, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials other than the addition of diluents only to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered to be as origin conferring.]

Primary Rule 3: Purification

Purification is to be considered as origin conferring provided that one of the following criteria is satisfied:

(a) purification of a good resulting in the elimination of 50 percent of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

(i) pharmaceutical, medical, 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-electronics;
(iv) specialized optical uses;
(v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);
(vi) carriers used in a separation process; or
(vii) nuclear grade uses.

Primary Rule 4: Reduction in particle size

The deliberate and controlled reduction in particle size of a good, other than by merely crushing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is to be considered as origin conferring.

Primary Rule 5: Standard Materials

Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.

Primary Rule 6: Isomer Separation

The isolation or separation of isomers from a mixture of isomers is to be considered as origin-conferring.

[Criterion to apply Appendix 2, Rule 1(g)]

The criterion to determine the major portion of the materials as set forth in Appendix 2, Rule 1(g) for this Chapter is weight.

HS Code Number	Description of goods	Primary rules
(1)	**(2)**	**(3)**
Chapter 35	**Albuminoidal substances; modified starches; glues; enzymes**	
35.01	**Casein, caseinates and other casein derivatives; casein glues.**	*As specified for subheadings*
3501.10	- Casein	CTH
3501.90	- Other	*As specified for split subheadings*
ex3501.90(a)	-- Casein glues	CTSHS
ex3501.90(b)	-- Other	CTSH
35.02	**Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.**	*As specified for subheadings*
	- Egg albumin:	
3502.11	-- Dried	CTSH
3502.19	-- Other	CTH, except from heading 04.07 or 04.08
3502.20	- Milk albumin, including concentrates of two or more whey proteins	CTH
3502.90	- Other	CTH

HS Code Number	Description of goods	Primary rules
(1)	(2)	(3)
35.03	**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.**	CTH
35.04	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.**	CTH
35.05	**Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.**	*As specified for subheadings*
3505.10 3505.20	- Dextrins and other modified starches - Glues	CTH CTSH
35.06	**Prepared glues and other prepared adhesives, not elsewhere specified or included; 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.**	CTSH
35.07	**Enzymes; prepared enzymes not elsewhere specified or included.**	CTH