



Tonga

**CUSTOMS (PACER PLUS) REGULATIONS
2020**



CUSTOMS (PACER PLUS) REGULATIONS 2020

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CUSTOMS (PACER PLUS) REGULATIONS 2020

CUSTOMS ACT 2007

IN EXERCISE of the powers conferred by section 25 of the Customs Act 2007, the Minister for Revenue and Customs with consent of Cabinet hereby makes the following Regulations -

PART I - ADMINISTRATION

1 Short Title

These Regulations may be cited the Customs (PACER Plus) Regulations 2020.

2 Interpretation

In these Regulations, unless the context otherwise requires, –

(a) the following terms shall be interpreted as follows:

“**Act**” means the Customs Act 2007;

“**Annex 2-A**” means Annex 2-A of the PACER Plus as set out in the document entitled Annex 2-A of the PACER Plus (2017);

“**Annex 3-B**” means Annex 3-B of the PACER Plus as set out in the document entitled Annex 3-B of the PACER Plus (2017);

“**aquaculture**” means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by

intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

“**CEO**” means Chief Executive Officer responsible for Customs;

“**days**” means calendar days, including weekends and holidays;

“**developed country Party**” means any Party that is not a Developing Country Party or a Least Developed Country Party;

“**developing country Party**” means a Party that designates itself as a developing country, and includes Least Developed Country Parties unless otherwise specified;

“**FOB**” means the free-on-board value of the good, inclusive of the cost of transport to the port or site of final shipment abroad;

“**generally accepted accounting principles**” means the recognised consensus or substantial authoritative support in a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;

“**Harmonized System or HS**” means the Harmonized Commodity Description and Coding System established by the International Convention on the Harmonized Description and Coding System signed at Brussels on 14 June 1983, as amended;

“**identical and interchangeable goods or materials**” means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

“**indirect material**” means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including -

- (a) fuel and energy;
- (b) tools, dies and moulds;
- (c) spare parts and materials used in the manufacture of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting goods;
- (g) catalysts and solvents; and

(h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

“material” means any matter or substance that is used in the production of a good;

“non-originating good or non-originating material” means a good or material that does not qualify as originating under this Part;

“originating good or originating material” means a material that qualifies as originating under this Part;

“PACER Plus” means the Pacific Agreement on Closer Economic Relations Plus;

“packing materials and containers for shipment” means goods used to protect a good during its transportation, other than containers and packaging material used for retail sale;

“Party” means any State, separate customs territory or self-governing entity for which PACER Plus is in force;

“preferential tariff treatment” means the rate of customs duties applicable to an originating good of an exporting Party in accordance with Annex 2-A;

“printed advertising materials” means those goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials and posters, that are used to promote, publicise, or advertise a good or a service, or are essentially intended to advertise a good or a service, and are supplied free of charge;

“producer” means a person who engages in the production of goods or materials;

“production” means methods of obtaining goods including but not limited to growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, aquaculture, processing or assembling a good; and

“product specific rules” means the rules set out in Annex 3-B and set out in Schedule 2 of these Regulations;

“Tariff Code and Description” refer to each actual or proxy national tariff line of a Party and the corresponding description the Parties agreement had existed, in fact or in effect, on a mutually agreed date prior to entry into force of the Agreement for that Party.

(b) a reference to a Chapter, Article, Schedule or Annex in this Part, shall, be taken be a reference to the relevant Chapter, Article or Annex of PACER Plus.

PART II - DETERMINATION OF COUNTRY OF PRODUCE OR MANUFACTURE

3 Originating goods

- (1) A good imported into Tonga is deemed to be originating for the purposes of any claim for preferential tariff treatment if it –
 - (a) is wholly obtained or produced in a Party as specified under Regulation 3 ; or
 - (b) is produced entirely from originating materials from one or more of the Parties, by one or more producers in accordance with this Part; or
 - (c) if it produced in the territory of one or more parties using non-originating materials provided it
 - (i) satisfies all applicable requirements of the product specific rules outlined in Annex 3-B, as a result of processes performed entirely in the territory of one or more of the Parties by one or more producers; and
 - (ii) meets all other applicable requirements under this Part.
- (2) Originating goods of another Party that is used in the production of a good in the exporting Party shall be deemed to originate in the exporting Party.
- (3) Production that occurs in the territory of one or more of the Parties by one or more producers may count as originating content in the origin determination of a good regardless of whether that production was sufficient to confer originating status to the materials themselves.

4 Goods Wholly Obtained or Produced

- (1) In this regulation –
 - (a) **in a Party** means the land, territorial sea, Exclusive Economic Zone and Continental Shelf over which a Party exercises sovereign rights or jurisdiction in accordance with international law;
 - (a) **International law** in sub-regulation (2) (f) and (h) refers to generally accepted international law such as the United Nations Convention on the Law of the Sea.
- (2) The following goods shall be considered as wholly obtained or produced for the purposes of regulation 3 (a) –
 - (a) plants and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown, harvested, picked or gathered in a Party;
 - (b) live animals born and raised in one or more Parties;

- (c) goods obtained from live animals in a Party;
- (d) goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering or capturing in a Party;
- (e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed or beneath the seabed in a Party;
- (f) goods of sea-fishing and other marine goods taken from the high seas, in accordance with international law, by any vessel registered or recorded with a Party and entitled to fly the flag of that Party;
- (g) goods produced from the goods referred to in sub-paragraph (f) on board any factory ship registered or recorded with a Party and entitled to fly the flag of that Party;
- (h) goods taken by a Party, or a person of a Party, from the seabed or beneath the seabed beyond the Exclusive Economic Zone and adjacent Continental Shelf of that Party and beyond areas over which third parties exercise jurisdiction under exploitation rights granted in accordance with international law;
- (i) goods which are-
 - (i) waste and scrap derived from production and or consumption in a Party provided that such goods are fit only for the recovery of raw materials; or
 - (ii) used goods collected in a Party provided that such goods are fit only for the recovery of raw materials; and
- (j) goods produced or obtained in a Party solely from products referred to in sub-paragraphs (a) to (i) or from their derivatives.

5 Calculation of Regional Value Content

- (1) In any case where preferential tariff treatment of a good is subject to the determination of the regional value content requirements of Annex 3-B, the formula for calculating the regional value content will be:

$$\text{RVC} = \frac{\text{V} - \text{VNM}}{\text{V}} \times 100$$

Where-

RVC is the regional value content of a good, expressed as a percentage;

V is the value of the good, as provided in sub-regulation (2); and

VNM is the value of non-originating materials, including materials of undetermined origin.

- (2) For the purposes of sub-regulation (1), Customs will determine the value of the goods as follows –
- (a) for exported goods, the FOB value of the good;

- (b) for imported materials, the CIF value at the time of importation of the materials; or
- (c) for materials acquired within the territory of the Party in which the good is produced, the earliest ascertainable price paid or payable for the materials in the territory of the Party; and
- (d) for a non-originating materials or material of undetermined origin, the following expenses may be deducted from the value of the material –
 - (i) the costs of freight, insurance, packing and all other costs incurred in transporting the material within or between the Parties' territories to the location of the producer;
 - (ii) duties, taxes and customs brokerage fees on the material paid in the territories of one or more of the Parties, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable;
 - (iii) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-product;
 - (iv) the cost of processing incurred in the territory of one or more of the Parties in the production of the non-originating material; and
 - (v) the cost of originating materials used or consumed in the production of the non-originating material in the territory of one or more of the Parties.
- (3) A licensee, importer or owner of imported goods claiming a deduction of a cost under sub-regulation (2) (d) must provide documentary evidence of the amount of the deduction.
- (4) All documentary evidence and records relating to costs claimed under this regulation must be recorded and maintained in accordance with the generally accepted accounting principles applicable in the territory of the Party in which the good is produced or manufactured.
- (5) For the avoidance of any doubt, the value of imported goods to be determined under sub-regulation (2) (b), shall be in accordance with the requirements of the Act.

6 Cumulative Rules of Origin

- (1) A good is originating if the good is produced in one or more of the Parties by one or more producers, provided that the good satisfies the requirements in regulation 3 and all other applicable requirements in this Part.
- (2) Originating goods or materials of any of the Parties used in the production of a good in another Party shall be considered to originate in the latter Party.

- (3) Production that occurs in the territory of one or more of the Parties by one or more producers may count as originating content in the origin determination of a good regardless of whether that production was sufficient to confer originating status to the materials themselves.

7 Minimal operations and processes

If a claim for preferential tariff treatment is based on the regional value content requirement, the following operations and processes when undertaken by themselves or in combination with each other shall not be considered in determining whether or not a good is originating –

- (a) operations to ensure preservation of goods in good condition for the purposes of transport or storage;
- (b) facilitating shipment or transportation of goods;
- (c) packaging or presenting goods for sale;
- (d) affixing of marks, labels or other like distinguishing signs on products or their packaging; and
- (e) disassembly of the goods.

8 De minimis

- (1) A good that is subject to a change in tariff classification requirement under Annex 3-B which does not satisfy such requirement, may, nonetheless qualify as an originating good if –
 - (a) the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10% of the FOB value of the good; or
 - (b) in the case of textiles or apparel goods classified under Chapters 50 to 63 of the Harmonized System, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10% of the total weight of the good.
- (2) The value of such non-originating materials shall, however, be included in the value of non-originating materials for any applicable regional value content requirement for the good.

9 Accessories, spare parts, tools and instructional or other information materials

- (1) For the purposes of determining the origin, accessories, spare parts, tools or instructional or other information materials provided with the good -

- (a) shall be disregarded in determining whether all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification or production process requirements; and
 - (b) if the good is subject to a regional value content requirement, the value of the accessories, spare parts, tools or instructional or other information materials provided with the good shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.
- (2) Sub-regulation (1) shall only apply if -
- (a) the accessories, spare parts, tools or instructional or other information materials are not invoiced separately from the good; and
 - (b) the quantities and the value of those accessories, spare parts, tools or instructional or other information materials provided with the good are customary for that good.
- (3) If the conditions of sub-regulation (2) are not met, the accessories, spare parts, tools or instructional or other information materials shall be treated as separate goods for the purposes of determining origin.

10 Identical and interchangeable goods or materials

The determination of whether identical and interchangeable are originating goods shall be made by –

- (a) physical segregation of each of the goods or materials; or
- (b) by the use of an inventory management method recognised in the generally accepted accounting principles of the Party in which the production is performed or otherwise accepted by that Party, provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

11 Treatment of packing materials and containers

- (1) Packing materials and containers in which a good is placed exclusively for transportation and shipment shall not be taken into account in determining the origin of any good.
- (2) Packing materials and containers in which a good is packaged for retail sale, when classified together with that good, shall not be taken into account in determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification or process of production requirements for the good as set out in Annex 3-B.
- (3) If a good is subject to a regional value content requirement –

- (a) the value of the packing materials and containers in which the good is packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good; and
- (b) the value of any packaging materials and containers that are not customary for the good, shall not be included in the regional value content calculation for the good.

12 Treatment of Indirect Materials

Indirect materials shall be treated as an originating material without regard to where it is produced and its value shall be the cost registered in the accounting records of the producer of the good.

13 Consignment

A good maintains its originating status under regulation 3 if it is transported –

- (a) directly among the Parties; or
- (b) through a non-party provided that the good has not undergone subsequent production or any other operation in the territory of the non-party other than –
 - (i) unloading, reloading;
 - (ii) storing;
 - (iii) any other operation necessary to preserve the goods in good condition;
 - (iv) repacking;
 - (v) relabelling; or
 - (vi) or any other operation necessary to transport the goods to the territory of the importing Party.
- (c) if the goods have been shown in or utilised at an exhibition in a non-party.

14 Claim for preferential tariff treatment

- (1) An importer of originating goods may make a claim for preferential treatment of such goods to Customs.
- (2) Except as provided for under regulation 16, a claim made under sub-regulation (1) shall be supported by a Declaration of Origin completed by the exporter, producer or authorised representation of the exporter or producer of the imported goods.
- (3) The CEO, may, in making a determination on a claim under this regulation –

- (a) require an importer to submit a declaration;
- (b) require an importer to arrange for the exporter to submit a declaration, that gives the reasons why the goods qualify as originating goods, including any relevant information about costs and production; and
- (c) request an original of the Declaration of Origin.

15 Form and validity of Declaration of Origin

- (1) A Declaration of Origin produced under regulation 14 shall as a minimum –
 - (a) contain the information detailed in Annex 3-A;
 - (b) be made in respect of one or more goods and may include a variety of goods;
 - (c) be in English;
 - (d) be in a written format, including electronic format; and
 - (e) be an original, except that copies may be made for subsequent transactions.
- (2) A Declaration of Origin shall remain valid for two years after the date on which the Declaration was signed.

16 Circumstances where Declaration of Origin not required

- (1) Subject to sub-regulation (2), a Declaration of Origin shall not be required in respect of –
 - (a) goods for which the FOB value does not exceed \$500; or
 - (b) specific goods for which the requirement for a Declaration of Origin has been waived by the Government of Tonga on its own motion pursuant to an international agreement between the government of Tonga and a Party.
- (2) The CEO may require an importer to submit a Declaration of Origin where there are reasonable grounds to suspect that an importation forms part of one or more importations that have been undertaken or arranged for the purpose of avoiding the submission of the Declaration of Origin under sub-regulation (1)(a).

17 Verification of origin

- (1) The CEO may, in cases where there is doubt as to the origin of a good, seek to verify a claim made under regulation 14 by taking one or more of the following actions –
 - (a) making a written request for information to the –

- (i) importer; or
 - (ii) exporter, producer or authorised representative of the exporter, producer in a Party;
 - (b) requesting the importer to arrange for the exporter, producer, or authorised representative of the exporter or producer to provide information directly to Customs;
 - (c) any other procedures as mutually agreed with the Customs administration of the territory of the exporter or producer.
- (2) If verification actions conducted under sub-regulation (1) have been exhausted and the origin of a good has not yet been verified to the satisfaction of Customs, Customs may request the importer to arrange for the exporter, producer or representative of the exporter or producer in the exporting country to allow Customs to conduct a verification visit to the premises of the exporter conduct a verification visit.
- (3) A written request made by the CEO under this section shall contain the following information –
- (a) the identity of the Customs office making the request;
 - (b) the reason for the request, including the specific issue or issues seeking to be resolved with verification;
 - (c) sufficient information to identify the good that is being verified; and
 - (d) a copy of the relevant information submitted with the good, including Declaration of Origin.

18 Verification visits

Verification of imported goods claiming preferential tariff treatment

- (1) If Customs deems it necessary to conduct a verification visit under regulation 17(2), Customs shall –
- (a) make a written request to the exporter or producer and such request shall include details such as:
 - (i) identity of Customs administration;
 - (ii) name of exporter or producer to whom request is made;
 - (iii) date of written request;
 - (iv) the proposed date of the visit;
 - (v) the objective and scope of the proposed visit, including specific reference to the goods that is the subject of the verification referred to in the Declaration of Origin; and
 - (vi) the names and titles of the Customs officers who will participate in the visit.

- (2) Customs must also notify the Customs administration of the exporting Party of its intention to conduct a verification visit under sub-regulation (1).

Verification of exported goods claiming preferential tariff treatment in importing Party

- (3) If an exporter or producer has granted consent for a Customs administration of an importing Party to conduct a verification visit to its premises in Tonga, is granted consent by a Tongan exporter or producer to conduct a verification visit in Tonga, the exporter or producer shall also give Customs advance notification of such intended visit.
- (4) For the duration of a verification visit by the Customs administration of the importing Party, Customs shall be authorised to take any of the following actions –
- (a) participate in the verification as an observer; or
 - (b) undertake similar compliance verifications in respect of the exporter's or producer's activities to ensure compliance with Customs laws.
- (5) Notification of Customs by the exporter or producer under this regulation shall be taken to be authorisation of Customs to exercise actions under sub-regulation (4).

19 Decisions on preferential tariff treatment applications

- (1) If a good qualifies as an originating goods and all of the necessary requirements relating to the application have been met by the importer, exporter or producers, preferential tariff treatment shall be granted by Customs.
- (2) The CEO may decline an application for preferential tariff treatment where –
- (a) the good does not meet the criteria to qualify it as an originating good;
 - (b) the importer, exporter or producer fails to comply with any of the relevant requirements; or
 - (c) a verification conducted pursuant to regulation 18 has failed to determine that the good is originating.
- (3) Any decision made under this regulation shall –
- (a) be made in writing to the applicant;
 - (b) provide the grounds on which the decision was based; and
 - (c) be made within 130 days of the commencement of verification under regulation 17 or within 90 days of the conclusion of a verification visit conducted under regulation 18, whichever timeframe is later.

PART III – HARMONIZED SYSTEM AND THE CUSTOMS TARIFF SCHEDULE

20 Classification of Goods for the purpose of determining rates of duty and excise taxes

- (1) For the purposes of ascertaining the duties and taxes applicable to imported or exported goods, such goods shall be classified using the Harmonised System of classification as maintained by the World Customs Organisation.
- (2) The rate of duty applicable to goods to be imported, goods imported or goods to be exported shall be the rate corresponding to the classification of the good in the Customs Tariff Schedule.
- (3) An importer, licensee or owner of goods required to make an entry for goods under the Act shall correctly classify imported goods in accordance with sub-regulation (1).

21 Access to the Customs Tariff Schedule

- (1) The CEO shall —
 - (a) ensure that copies of the documents referred to in sub-regulation (2) are published on an Internet site that is, so far as practicable, publicly available free of charge; and
 - (b) ensure that copies of the documents referred to in sub-regulation (2) are available for purchase at a reasonable price at the Government Printer.
- (2) For the purposes of sub-regulation (1), the documents are—
 - (a) Customs Tariff Schedule as from time to time amended, modified, or revoked and replaced on or after 1st January 2008; and
 - (b) Orders in Council amending or modifying the Customs Tariff Schedule and made under section 3 of the Act, on or after 1st January 2008.
- (3) Every version of the Customs Tariff Schedule referred to in sub-regulation (2)(a) and published or made available under sub-regulation (1) must—
 - (a) indicate that it is the Tariff as in force at the beginning of a stated date; and
 - (b) list all Acts and Orders in Council that are enacted on or after 1 January 2010 and before the stated date and that amend, modify, revoke, or revoke and replace some or all of the Tariff.
- (4) Nothing in section 3 of the Act <http://www.legislation.govt.nz/act/public/1988/0155/latest/whole.html> - [DLM137088](#) or this regulation prevents the CEO from ensuring that other information is published or made available with the Tariff, so long as in doing

so the CEO ensures that it is indicated clearly that the other information does not form part of, or have legal effect as part of, the Tariff.

22 Guidance to periodical amendments of the Harmonised System

- (1) Amendments to the Customs Tariff Schedule made under section 3 of the Act shall be compatible with the structure of the HS –
 - (a) Code numbers are changed only if there is an amendment to the text of a heading or subheading and if there is a significant change of scope in the subheading concerned;
 - (b) The renumbering referred to in subparagraph (a) above is confined to the specific subheadings (at one-dash level, fifth digit; or at two-dash level, sixth digit); the code numbers of those residual subheadings whose scope has been amended remain unchanged;
 - (c) The code numbers of deleted subheadings are not reused until a certain period has elapsed, unless unavoidable.
- (2) No amendment made under this section, shall alter the duties or exemptions from duty applicable to goods classified under any item or heading in the Tariff.

PART IV – MISCELLANEOUS

23 Re-importation

- (1) This section applies to goods only if the goods –
 - (a) are exported from Tonga, and is reimported into Tonga; and
 - (b) when reimported into Tonga, are in substantially the same condition as when exported from Tonga.
- (2) The CEO may from time to time approve goods to be readmitted –
 - (a) free of duty; or
 - (b) at a rate or amount of duty the CEO determines and that does not exceed the greater of the following –
 - (i) the rate or amount of duty that would be payable on the goods if imported for the first time; or
 - (ii) the rate or amount of drawback of duty allowed under section 66 of the Act when the goods were last exported.
- (3) For the purposes of this regulation, repair and alteration does not include an operation or process that:

- (a) destroys a good's essential characteristics or creates a new or commercially different good; or
- (b) transforms an unfinished good into a finished good.

Made at Nuku'alofa this **11th** day of **December** 2020.

Hon. Tevita Lavemaau
Minister responsible for Customs

SCHEDULE I**DECLARATION OF ORIGIN REQUIREMENTS**

(Regulation 15)

Annex 3-A

A declaration of origin that is the basis for a claim for preferential tariff treatment under this Agreement shall include the following elements:

1 Producer:

Provide the producer's name, address (including country), e-mail address and telephone number. If multiple producers have been involved in producing the good(s) covered in the declaration, provide a list of those producers.

2 Exporter:

If known, provide the exporter's name, address, including country, e-mail address and telephone number.

3 Authorised Representative:

If the declaration is signed by an authorised representative of the exporter or producer, provide the authorised representative's name, address, including country, e-mail address and telephone number.

4 Importer:

If known, provide the importer's name, address, e-mail address and telephone number.

5 Description and Harmonized System Tariff Classification of the Good(s):

Provide a description of the good(s) and the Harmonized System tariff classification(s) of the good(s) to the 6-digit level. The description should be sufficient to relate it to the good(s) covered by the declaration. If the declaration of origin covers a single shipment of a good or goods, indicate if known, the invoice number related to the exportation.

6 Origin Criterion:

Using codes, specify the rule(s) of origin criteria under which the good(s) qualify. (The codes are: WO = goods wholly obtained or produced in a Party in accordance with Article 2(a); PE = goods produced entirely in one or more of the Parties by one or more producers exclusively from originating materials in accordance with Article 2(b); and PSR = goods satisfying all applicable requirements of Annex 3-B as a result of processes performed entirely in the territory of one or more Parties by one or more producers in accordance with Article 3(c)).

7 Period of Validity:

If the declaration covers multiple shipments of identical goods, include the period of validity (a specified period of up to two years from the date of declaration).

8 Authorised Signature and Date:

The declaration must be signed and dated by the exporter or producer or an authorised representative of the exporter or producer accompanied by the following statement -

I declare that the good(s) described in this document qualify as originating in [NAME OF PACER PLUS PARTY (IES)] in accordance with the provisions of Chapter 3 (Rules of Origin and Verification Procedures) of the Pacific Agreement on Closer Economic Relations Plus (PACER Plus) and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain for a period of five years and present upon request or to make available during a verification visit, documentation necessary to support this declaration.

SCHEDULE II**SCHEDULE OF PRODUCT SPECIFIC RULES****ANNEX 3-B**

- (1) For the purpose of interpreting the Product Specific Rules set forth in this Annex:
- (a) **Chapter** means a chapter of the Harmonized System (the first two digits of the tariff classification number under the Harmonized System 2012);
 - (b) **Heading** means a heading of the Harmonized System (the first four digits in the tariff classification number under the Harmonized System 2012); and
 - (c) **Subheading** means a subheading of the Harmonized System (the first six digits in the tariff classification number under the Harmonized System 2012).
- (2) This Annex is set out as follows:
- (a) **Column 1** – Tariff item (2-digit or 4-digit)
 - (b) **Column 2** – Tariff subheading (6-digit)
 - (c) **Column 3** – Applicable change in tariff classification rule
 - (d) **Column 4** – Applicable regional value content rule
 - (e) **Column 5** – Applicable process rule
- (3) The Product Specific Rule or set of Product Specific Rules that applies to a particular chapter (2-digit code), heading (4-digit code) or subheading (6-digit code) is set out immediately adjacent to the chapter, heading or subheading.
- (4) For the purposes of this Annex:
- “**CC**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;
 - “**CTH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;
 - “**CTSH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level;
 - “**RVC (40)**” means that the good must have a regional value content of not less than 40 per cent as calculated under Article 4.

- (5) Where a range of Product Specific Rules are provided for a good, origin may be claimed on the basis that at least one of the Product Specific Rules is satisfied.
- (6) Where a Product Specific Rule requires a regional value content, origin may be claimed only if the final process of production is performed within a Party.
- (7) Where a Product Specific Rule requires a change in tariff classification or a specific process, the requirement applies only to non-originating materials, and the specific process must take place within the territory of one or more Parties. For example; the process “smoking, drying or production of flours, meals or pellets”, means that origin may be claimed only if all non-originating material used in the production of the good has undergone the processes of smoking, drying or production of flours, meals or pellets within one or more of the Parties. The Annex may include definitions of some processes.
- (8) Where a Product Specific Rule requires a change in tariff classification that excludes a change from other specified tariff classifications, the exclusion applies only to non-originating materials.
- (9) Section notes within this Annex apply to all chapters, headings or subheadings within the indicated section unless a specific exclusion is indicated.
- (10) Chapter notes within this Annex apply to all headings or subheadings within the indicated chapter unless a specific exclusion is indicated.
- (11) Heading notes within this Annex apply to all subheadings within the indicated heading unless a specific exclusion is indicated.
- (12) Reclassification of a good which does not undergo any transformation within a Party will not, in itself, confer origin to that good.
- (13) Product-specific rules:

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
Section I: Live animals; animal products				
Chapter 01		CC		
Chapter 02		CC		
Chapter 03				
0301		CC		
0302-0303		CC		Landed; gutted or cleaned; and vacuum-packed
0304		CTH		
0305		CTH		

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
0306-0308		CC		Smoking, drying or production of flours, meals or pellets
Chapter 04				
0401-0406		CTSH	RVC (40)	
0407-0410		CC	RVC (40)	
Chapter 05		CC	RVC (40)	
Section II: Vegetable products				
Section note: All goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants imported from a non-Party.				
Chapter 06				
0601-0602		CC	RVC (40)	
0603-0604		CTH	RVC (40)	
Chapter 07				
0701-0709		CC		
0710		CC		Cooked
0711		CTH		
0712		CTH	RVC (40)	
0713		CTH		
0714		CC		
Chapter 08				
0801-0810		CC		
0811		CC		Cooked
0812		CTH		
0813		CTH	RVC (40)	
0814		CTH		
Chapter 09				
0901		CTSH		
0902				
	0902.10	CC	RVC (40)	
	0902.20	CC	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	0902.30	CTSH	RVC (40)	
	0902.40	CTSH	RVC (40)	
0903		CC	RVC (40)	
0904-0909		CC	RVC (40)	Crushing or grinding
0910				
	0910.11	CC		
	0910.12	CC		
	0910.20	CC	RVC (40)	Crushing or grinding
	0910.30	CC	RVC (40)	Crushing or grinding
	0910.91	CTSH	RVC (40)	
	0910.99	CTSH	RVC (40)	
Chapter 10		CC		
Chapter 11				
1101-1102		CC		
1103				
	1103.11	CC		
	1103.13	CC		
	1103.19	CC		
	1103.20	CTSH		
1104				
	1104.12	CC		
	1104.19	CC		
	1104.22	CC		
	1104.23	CC		
	1104.29	CC		
	1104.30	CTH		
1105				
	1105.10	CC		
	1105.20	CTSH		
1106		CC		

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
1107				
	1107.10	CC		
	1107.20	CTSH		
1108-1109		CC		
Chapter 12				
1201-1207		CC		
1208		CTH		
1209		CC		
1210				
	1210.10	CC		
	1210.20	CTSH		
1211-1214		CC		
Chapter 13		CC		
Chapter 14		CC		
Section III: Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes				
Chapter 15				
Chapter note for chapter 15:				
For the purposes of this chapter, the refining process (chemical or physical) entails removing the odour, taste, colour and acidity of a crude or partially refined fat or oil.				
1501-1502		CC		Change through refining
1503		CTH		
1504-1515		CC		Change through refining
1516-1522		CTH		
Section IV: Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes				
Chapter 16		CC	RVC (40)	
Chapter 17				
1701				
	1701.12	CC		
	1701.13	CC		

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	1701.14	CC		
	1701.91	CTSH (except from 1701.99)		
	1701.99	CTSH (except from 1701.91)		
1702-1704		CTH		
Chapter 18				
1801-1802		CC		
1803-1805		CTH		
1806		CTSH		
Chapter 19				
1901-1904		CC	RVC (40)	
1905		CTH (except from 1901.20)	RVC (40)	
Chapter 20				
2001-2006		CC	RVC (40)	
2007		CTH	RVC (40)	
2008-2009		CC	RVC (40)	
Chapter 21				
2101-2102		CC	RVC (40)	
2103-2106		CTSH	RVC (40)	
Chapter 22				
2201		CC	RVC (40)	
2202-2203		CTH	RVC (40)	
2204				
	2204.10	CTSH	RVC (40)	
	2204.21	CTSH (except	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
		from 2204.29)		
	2204.29	CTSH (except from 2204.21)	RVC (40)	
	2204.30	CTH	RVC (40)	
2205-2207		CTH	RVC (40)	
2208		CTSH	RVC (40)	
2209		CTH	RVC (40)	
Chapter 23				
2301-2308		CC	RVC (40)	
2309		CTH	RVC (40)	
Chapter 24		CC	RVC (40)	
Section V: Mineral products				
Chapter 25		CTH	RVC (40)	A change from 2523.10
Chapter 26		CTH	RVC (40)	
Chapter 27		CTH	RVC (40)	See chapter and heading note
Chapter note for chapter 27:				
<u>Chemical Reaction Origin Rule:</u>				
For the purposes of this chapter, 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.				
Heading note for heading 2710:				
Atmospheric Distillation and Vacuum Distillation Origin Rules				
For the purposes of Heading 2710, the following processes confer origin:				
(a) atmospheric distillation – a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
<p>and the vapor then condensed into different liquefied fractions. Liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils, and lubricating oil are produced from petroleum distillation; and</p> <p>(b) vacuum distillation – distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is useful for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.</p>				
<p>Section VI: Products of the chemical or allied industries</p>				
<p>Chapters 28 to 40</p>				
<p><u>Chapter note for chapters 28 to 40:</u></p>				
<p><u>Chemical Reaction Origin Rule:</u></p>				
<p>Any good of Chapters 28 to 40 that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. For the purposes of this section, 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 the molecule.</p>				
<p>The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good:</p>				
<p>(a) dissolving in water or other solvents;</p> <p>(b) the elimination of solvents including solvent water; or</p> <p>(c) the addition or elimination of water of crystallization.</p>				
<p><u>Purification Origin Rule:</u></p>				
<p>For the purposes of Chapters 28 – 35 and 38, purification is considered to be origin conferring provided that one of the following criteria is satisfied:</p>				
<p>(a) purification of a good resulting in the elimination of 80 per cent based of the content of existing impurities; or</p> <p>(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:</p> <p>(i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;</p> <p>(ii) chemical products and reagents for analytical, diagnostic or laboratory uses;</p> <p>(iii) elements and components for use in micro-elements;</p>				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
(iv) specialized optical uses; (v) non toxic uses for health and safety; (vi) biotechnical use; (vii) carriers used in a separation process; or (viii) nuclear grade uses.				
<p><u>Mixtures and Blends Origin Rule:</u> For the purposes of Chapters 30, 31, 39 and 40, Headings 3302, 3506, 3507 and 3707 and Subheading 3502.20, 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 considered to be origin conferring.</p>				
<p><u>Change in Particle Size Origin Rule:</u> For the purposes of Chapters 30, 31, 33 and 39, 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 considered to be origin conferring.</p>				
<p><u>Standards Materials Origin Rule:</u> For the purposes of Chapters 28 – 32, 35 and 38, the production of standards materials is considered to be origin conferring. For the purposes of this rule "standards 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.</p>				
<p><u>Isomer Separation Origin Rule:</u> For the purposes of Chapters 28 – 32, 35 and 39, the isolation or separation of isomers from mixtures of isomers is to be considered origin conferring.</p>				
Chapter 28 to Chapter 31		CTSH	RVC (40)	See chapter note
Chapter 32				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
3201-3203		CTSH	RVC (40)	See chapter note
3204				
	3204.11	CTSH	RVC (40)	See chapter note
	3204.12	CTSH	RVC (40)	See chapter note
	3204.13	CTSH	RVC (40)	See chapter note
	3204.14	CTSH	RVC (40)	See chapter note
	3204.15	CTSH	RVC (40)	See chapter note
	3204.16	CTSH	RVC (40)	See chapter note
	3204.17	CTSH	RVC (40)	See chapter note
	3204.19	CTH	RVC (40)	See chapter note
	3204.20	CTSH	RVC (40)	See chapter note
	3204.90	CTSH	RVC (40)	See chapter note
3205-3212		CTSH	RVC (40)	See chapter note
3213		CTH	RVC (40)	See chapter note
3214		CTSH	RVC (40)	See chapter note
3215		CTH	RVC (40)	See chapter note
Chapter 33				
3301		CTSH	RVC (40)	See chapter note
3302		CTH	RVC (40)	See chapter note
3303		CTH (except from 3302.90)	RVC (40)	See chapter note
3304-3307		CTSH	RVC (40)	See chapter note
Chapter 34				
3401		CTH	RVC (40)	See chapter note
3402-3405		CTSH	RVC (40)	See chapter note
3406-3407		CTH	RVC (40)	See chapter note
Chapter 35 to Chapter 37		CTH	RVC (40)	See chapter note
Chapter 38				
Heading Note for 3808: Simple mixing of chemicals from within or from other headings of any chapter will not confer origin.				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
3801-3807		CTSH	RVC (40)	See chapter note
3808		CTSH	RVC (40)	See chapter and heading note
3809		CTSH	RVC (40)	See chapter note
3810-3822		CTH	RVC (40)	See chapter note
3823-3824		CTSH	RVC (40)	See chapter note
3825-3826		CTH	RVC (40)	See chapter note
Section VII: Plastics and articles thereof; rubber and articles thereof (see also chapter notes above chapter 28)				
Chapter 39		CTH	RVC (40)	See chapter note
Chapter 40				
4001-4011		CTH	RVC (40)	See chapter note
4012		CTSH	RVC (40)	See chapter note
4013-4017		CTH	RVC (40)	See chapter note
Section VIII: Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)				
Chapter 41		CTH	RVC (40)	A change from the wet state to the dry state
Chapter 42		CTH	RVC (40)	
Chapter 43		CTH	RVC (40)	
Section IX: Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basket-ware and wickerwork				
Chapter 44 to Chapter 46		CTH	RVC (40)	
Section X: Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof				
Chapter 47 to Chapter 49		CTH	RVC (40)	
Section XI: Textiles and textile articles				
Chapter 50 to Chapter 56		CTH	RVC (40)	A change from fabric that is constructed but not further prepared

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
				or finished provided that it is dyed, bleached or printed and finished in the territory of one or more of the Parties
Chapter 57				
5701-5703		CC	RVC (40)	
5704		CC (except from 5602)	RVC (40)	
5705		CC	RVC (40)	
Chapter 58		CTH	RVC (40)	
Chapter 59		CC	RVC (40)	
Chapter 60		CC	RVC (40)	A change from fabric that is constructed but not further prepared or finished provided that it is dyed, bleached or printed and finished in the territory of one or more of the Parties
Chapter 61		CC	RVC (40)	
Chapter 62		CC	RVC (40)	
Chapter 63				
<p><u>Chapter note for headings 6301 to 6308:</u> The following individual processes, considered singly or in combination shall not confer origin whether or not such processes result in changes of classification:</p> <p>(i) Working or finishing one or more edges by hemming, rolling, whipping or similar means or by knotting fringe;</p> <p>(ii) Cutting fabrics, yarns or other textile materials; or separating goods produced in the finished state by cutting along dividing threads;</p> <p>(iii) Assembling or joining goods by sewing or stitching for convenience of shipment or other temporary purposes;</p> <p>(iv) Putting up goods for retail sale or in sets or ensembles.</p>				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
6301-6306		CC	RVC (40)	
6307				
	6307.10	CC	RVC (40)	
	6307.20	CTH	RVC (40)	
	6307.90	CC	RVC (40)	
6308		CTH	RVC (40)	
6309		CTH	RVC (40)	
6310		CTH	RVC (40)	
Section XII: Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair				
Chapter 64 to Chapter 67		CTH	RVC (40)	
Section XIII: Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware				
Chapter 68 to Chapter 70		CTH	RVC (40)	
Section XIV: Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coins				
Chapter 71		CTH	RVC (40)	
Section XV: Base metals and articles of base metal				
Chapter 72				
7201-7206		CTH	RVC (40)	
7207		CTH (except from 7206)	RVC (40)	
7208		CTH	RVC (40)	
7209		CTH (except from 7208 or 7211)	RVC (40)	
7210		CTH (except	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
		from 7208, 7209 or 7211)		
7211		CTH (except from 7208 or 7209)	RVC (40)	
7212		CTH (except from 7208, 7209 or 7211)	RVC (40)	
7213		CTH	RVC (40)	
7214		CTH (except from 7213)	RVC (40)	
7215		CTH (except from 7213 or 7214)	RVC (40)	
7216		CTH (except from 7208 to 7215)	RVC (40)	
7217		CTH (except from 7213 to 7215)	RVC (40)	
7218-7219		CTH	RVC (40)	
7220		CTH (except from 7219)	RVC (40)	
7221-7224		CTH	RVC (40)	
7225		CTH		

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
7226		CTH (except from 7225)		
7227		CTH (except from 7228)	RVC (40)	
7228		CTH (except from 7227)	RVC (40)	
7229		CTH (except from 7227 or 7228)	RVC (40)	
Chapter 73				
7301-7314		CTH	RVC (40)	
7315				
	7315.11	CTH	RVC (40)	
	7315.12	CTH	RVC (40)	
	7315.19	CTSH	RVC (40)	
	7315.20	CTH	RVC (40)	
	7315.81	CTH	RVC (40)	
	7315.82	CTH	RVC (40)	
	7315.89	CTH	RVC (40)	
	7315.90	CTSH	RVC (40)	
7316-7320		CTH	RVC (40)	
7321				
	7321.11	CTSH	RVC (40)	
	7321.12	CTSH	RVC (40)	
	7321.19	CTSH	RVC (40)	
	7321.81	CTSH	RVC (40)	
	7321.82	CTSH	RVC (40)	
	7321.89	CTSH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	7321.90	CTH	RVC (40)	
7322-7326		CTH	RVC (40)	
Chapter 74				
7401-7407		CTH	RVC (40)	
7408		CTH (except from 7407)	RVC (40)	
7409-7419		CTH	RVC (40)	
Chapter 75		CTH	RVC (40)	
Chapter 76				
7601-7604		CTH	RVC (40)	
7605		CTH (except from 7604)	RVC (40)	
7606-7613		CTH	RVC (40)	
7614				
	7614.10	CTH	RVC (40)	
	7614.90	CTH (except from 7605)	RVC (40)	
7615-7616		CTH	RVC(40)	
Chapter 78 to Chapter 81		CTH	RVC (40)	
Chapter 82		CC	RVC (40)	
Chapter 83		CTH	RVC (40)	
Section XVI: Machinery and mechanical appliances; electrical equipment; parts thereof, sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles				
Chapter 84				
Chapter note for chapter 84: Disassembly of non-originating goods in Chapter 84 will not confer origin.				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
8401		CTSH	RVC (40)	
8402				
	8402.11	CTSH (except from 8402.12)	RVC (40)	
	8402.12	CTSH (except from 8402.11)	RVC (40)	
	8402.19	CTSH	RVC (40)	
	8402.20	CTSH	RVC (40)	
	8402.90	CTSH	RVC (40)	
8403-8405		CTSH	RVC (40)	
8406				
	8406.10	CTSH	RVC (40)	
	8406.81	CTSH (except from 8406.82)	RVC (40)	
	8406.82	CTSH (except from 8406.81)	RVC (40)	
	8406.90	CTSH	RVC (40)	
8407-8409		CTH	RVC (40)	
8410				
	8410.11	CTSH (except from 8410.12 to 8410.13)	RVC (40)	
	8410.12	CTSH (except from 8410.11)	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
		or 8410.13)		
	8410.13	CTSH (except from 8410.11 to 8410.12)	RVC (40)	
	8410.90	CTSH	RVC (40)	
8411				
	8411.11	CTSH (except from 8411.12 to 8411.82)	RVC (40)	
	8411.12	CTSH (except from 8411.11 or 8411.21 to 8411.82)	RVC (40)	
	8411.21	CTSH (except from 8411.11, 8411.12 or 8411.22 to 8411.82)	RVC (40)	
	8411.22	CTSH (except from 8411.11 to 8411.21,	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
		8411.81 or 8411.82)		
	8411.81	CTSH (except from 8411.11 to 8411.22 or 8411.82)	RVC (40)	
	8411.82	CTSH (except from 8411.11 to 8411.81)	RVC (40)	
	8411.91	CTSH	RVC (40)	
	8411.99	CTSH	RVC (40)	
8412-8424		CTSH	RVC (40)	
8425-8431		CTH	RVC (40)	
8432-8444		CTSH	RVC (40)	
8445-8447		CTH	RVC (40)	
8448		CTH	RVC (40)	Assembly from parts classified in the same heading
8449-8451		CTSH	RVC (40)	
8452				
	8452.10	CTSH (except from 8452.21 to 8452.29)	RVC (40)	
	8452.21	CTSH	RVC (40)	
	8452.29	CTSH	RVC (40)	
	8452.30	CTSH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	8452.90	CTSH	RVC (40)	
8453-8455		CTSH	RVC (40)	
8456-8466		CTH	RVC (40)	
8467-8469		CTSH	RVC (40)	
8470		CTH	RVC (40)	
8471		CTSH	RVC (40)	
8472-8473		CTH	RVC (40)	
8474-8475		CTSH	RVC (40)	
8476				
	8476.21	CTSH (except from 8476.29 to 8476.89)	RVC (40)	
	8476.29	CTSH (except from 8476.21 or 8476.81 to 8476.89)	RVC (40)	
	8476.81	CTSH (except from 8476.21 to 8476.29 or 8476.89)	RVC (40)	
	8476.89	CTSH (except from 8476.21 to 8476.81)	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	8476.90	CTSH	RVC (40)	
8477-8479		CTSH	RVC (40)	
8480		CTH	RVC (40)	
8481		CTH	RVC (40)	Assembly from parts classified in the same heading
8482		CTSH	RVC (40)	
8483		CTH	RVC (40)	
8484-8487		CTSH	RVC (40)	
Chapter 85				
Chapter note for chapter 85: Disassembly of non-originating goods in Chapter 85 will not confer origin.				
8501-8503		CTH	RVC (40)	
8504				
	8504.10	CTSH	RVC (40)	
	8504.21	CTSH (except from 8504.22 to 8504.23)	RVC (40)	
	8504.22	CTSH (except from 8504.21 or 8504.23)	RVC (40)	
	8504.23	CTSH (except from 8504.21 to 8504.22)	RVC (40)	
	8504.31	CTSH (except from 8504.32)	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
		to 8504.34)		
	8504.32	CTSH (except from 8504.31, 8504.33 or 8504.34)	RVC (40)	
	8504.33	CTSH (except from 8504.31, 8504.32 or 8504.34)	RVC (40)	
	8504.34	CTSH (except from 8504.31 to 8504.33)	RVC (40)	
	8504.40	CTSH	RVC (40)	
	8504.50	CTSH	RVC (40)	
	8504.90	CTSH	RVC (40)	
8505-8507		CTSH	RVC (40)	
8508				
	8508.11	CTSH (except from 8508.19)	RVC (40)	
	8508.19	CTSH (except from 8508.11)	RVC (40)	
	8508.60	CTSH	RVC (40)	
	8508.70	CTSH	RVC (40)	
8509-8511		CTSH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
8512				
	8512.10	CTSH (except from 8512.20 to 8512.30)	RVC (40)	
	8512.20	CTSH (except from 8512.10 or 8512.30)	RVC (40)	
	8512.30	CTSH (except from 8512.10 to 8512.20)	RVC (40)	
	8512.40	CTSH	RVC (40)	
	8512.90	CTSH	RVC (40)	
8513		CTH	RVC (40)	Assembly from parts classified in the same heading
8514-8517		CTSH	RVC (40)	
8518		CTH	RVC (40)	Assembly from parts classified in the same heading
8519-8521		CTSH	RVC (40)	
8523		CTH	RVC (40)	Recording sound or other similarly recorded phenomena onto blank or unrecorded media shall confer origin whether or not there has been a change in tariff classification
8525		CTH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
8526-8528		CTSH	RVC (40)	
8529		CTH	RVC (40)	
8530-8536		CTSH	RVC (40)	
8537-8538		CTH	RVC (40)	
8539				
	8539.10	CTSH	RVC (40)	
	8539.21	CTSH	RVC (40)	
	8539.22	CTSH	RVC (40)	
	8539.29	CTSH	RVC (40)	
	8539.31	CTSH	RVC (40)	
	8539.32	CTSH (except from 8539.39)	RVC (40)	
	8539.39	CTSH (except from 8539.31)	RVC (40)	
	8539.41	CTSH (except from 8539.49)	RVC (40)	
	8539.49	CTSH (except from 8539.41)	RVC (40)	
	8539.90	CTSH	RVC (40)	
8540-8543		CTSH	RVC (40)	
8544		CTH	RVC (40)	
8545-8547		CTSH	RVC (40)	
8548		CTH	RVC (40)	
Section XVII: Vehicles, aircraft, vessels and associated transport equipment				
Chapter 86		CTH	RVC (40)	
Chapter 87				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
8701-8707		CTH	RVC (40)	
8708		CTSH	RVC (40)	
8709-8716		CTH	RVC (40)	
Chapter 88		CTH	RVC (40)	
Chapter 89		CTH	RVC (40)	
Section XVIII: Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof				
Chapter 90				
Chapter note for chapter 90: Disassembly of non-originating goods in Chapter 90 will not confer origin.				
9001		CTSH	RVC (40)	
	9001.10	CTH	RVC (40)	Assembly from parts classified in the same heading
	9001.20	CTSH	RVC (40)	
	9001.30	CTSH	RVC (40)	
	9001.40	CTSH	RVC (40)	
	9001.50	CTSH	RVC (40)	
	9001.90	CTSH	RVC (40)	
9002-9003		CTSH	RVC (40)	
9004		CTH	RVC (40)	Assembly from parts classified in the same heading
9005-9020		CTSH	RVC (40)	
9021				
	9021.10	CTH	RVC (40)	Assembly from parts classified in the same heading
	9021.21	CTSH	RVC (40)	
	9021.29	CTSH	RVC (40)	
	9021.31	CTSH	RVC (40)	
	9021.39	CTSH	RVC (40)	
	9021.40	CTSH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	9021.50	CTSH	RVC (40)	
	9021.90	CTSH	RVC (40)	
9022-9033		CTSH	RVC (40)	
Chapter 91 to Chapter 92		CTH	RVC (40)	
Section XIX: Arms and ammunition; parts and accessories thereof				
Chapter 93		CTH	RVC (40)	
Section XX: Miscellaneous manufactured articles				
Chapter 94 to Chapter 96		CTH	RVC (40)	
Section XXI: Works of art, collectors' pieces and antiques				
Chapter 97		CC	RVC (40)	