Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006

Preamble

At Wellington this 10th day of April 2006

Pursuant to the Customs and Excise Act 1996, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

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1 Title

These regulations are the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006.

2 Commencement

These regulations come into force on 1 May 2006.

3 Principal regulations amended

These regulations amend the Customs and Excise Regulations 1996.

4 New heading and regulations 51N to 51Y inserted

The following heading and regulations are inserted after regulation 51M:

"*Provisions relating to Trans-Pacific Strategic Economic Partnership Agreement countries*

"**51N Interpretation**

In regulations 51N to 51Y, unless the context otherwise requires,—

"**aquaculture** means the farming of aquatic plants and aquatic organisms, including crustaceans, fish, molluscs, and other aquatic invertebrates,—

"(a) from seedstock, including eggs, fingerlings, fry, and larvae; or

"(b) by intervention in the growth or rearing processes to enhance production, including feeding, protection from predators, or regular stocking

"**CIF** means the value (determined in accordance with Schedule 2 of the Act) of goods imported, and includes the cost of

freight and insurance up to the port or place of entry into the country of importation

"**FOB** means the free on board value (determined in accordance with Schedule 2 of the Act) of goods, independent of the means of transportation, at the port or site of final shipment abroad.

"**indirect material** means goods used—

"(a) in the inspection, production, or testing of other goods but which are not physically incorporated into the goods; or

"(b) in the maintenance of buildings or in the operation of equipment associated with the production of other goods, including—

"(i) catalysts, energy, fuel, and solvents:

"(ii) devices, equipment, and supplies used for inspecting or testing the goods:

"(iii) clothing, footwear, glasses, gloves, safety equipment, and supplies:

"(iv) dies, moulds, and tools:

"(v) spare parts and materials used in the maintenance of equipment and buildings:

"(vi) compounding materials, greases, lubricants, and other materials used in production or used to operate buildings and equipment:

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

"**material** means any goods, matter, or substance used or consumed in the production of goods or the transformation of other goods

"**minimal operations or processes** means operations or processes—

"(a) that by reason of their minimal contribution to the essential characteristics or properties of goods do not by themselves, or in combination, confer origin on the goods; and

"(b) that include, without limitation, the following:

"(i) operations to ensure the preservation of products in good condition during transport and storage (for example, chilling, drying, freezing, ventilation, and like operations):

"(ii) operations that consist of bending, classifying, coiling, cutting, sifting, slitting, uncoiling, or washing:

"(iii) changes to the packing, breaking up, or assembly of consignments:

"(iv) packing, repacking, or unpacking:

"(v) affixing labels, marks, or other distinguishing signs on products or packaging:

"(vi) mere dilution with water or any other substance that does not materially alter the characteristic of goods

"**non-originating goods** or **non-originating materials** means goods or materials that do not qualify as originating under regulations 51N to 51Y

"**packaging materials and containers for shipment** means items used to protect goods during their transport, other than a container or packaging used for retail sale of the goods

"**party** or **parties** means any 1 or more of the following State signatories to the Trans-Pacific Strategic Economic Partnership Agreement

"(a) Brunei Darussalam, if Brunei Darussalam is, under the Tariff Act 1988, declared to be a specified TPA party:

"(b) Chile, if Chile is, under the Tariff Act 1988, declared to be a specified TPA party:

"(c) New Zealand:

"(d) Singapore

"**preferential tariff treatment** means the customs duty rate that is applicable to goods originating in the territory of a party in accordance with the Tariff Act 1988

"**producer** means a person who assembles, breeds, captures, collects, disassembles, extracts, fishes, gathers, grows, harvests, hunts, manufactures, mines, processes, or raises goods

"**production** means methods of obtaining goods; including, but not limited to, aquaculture, assembling, breeding, cap-

turing, collecting, disassembling, extracting, farming, fishing, gathering, growing, harvesting, hunting, manufacturing, mining, processing, raising, or trapping goods

"**recovered goods** means materials that are in individual parts as a result of—

"(a) the complete disassembly of used goods into individual parts; and

"(b) the cleaning, inspecting, testing, or other processing of those parts; and

"(c) 1 or more of the following processes required for the improvement of the parts to sound working condition in order to assemble them with other parts (including other recovered parts in the production of remanufactured goods as listed in Schedule 4):

"(i) flame spraying:

"(ii) knurling:

"(iii) plating:

"(iv) sleeving:

"(v) surface machining:

"(vi) rewinding:

"(vii) welding

"**remanufactured goods**, as listed in Schedule 4, means industrial goods that have been assembled in the territory of a party and—

"(a) are entirely or partially composed of recovered goods; and

"(b) have the same life expectancy and meet the same performance standards as new goods; and

"(c) enjoy the same factory warranty as new goods

"**territory** means,—

"(a) in relation to Brunei Darussalam,—

"(i) the territory of Brunei Darussalam; and

"(ii) the maritime areas adjacent to the coast of Brunei Darussalam to the extent to which Brunei Darussalam may exercise sovereign rights or jurisdiction in accordance with international law and its domestic law:

"(b) in relation to Chile,—

"(i) the land, maritime area, and air space under the sovereignty of Chile; and

"(ii) the exclusive economic zone and the continental shelf within which Chile exercises sovereign rights and jurisdiction in accordance with international law and its domestic law:

"(c) in relation to New Zealand,—

"(i) the territory of New Zealand; and

"(ii) the exclusive economic zone, seabed, and subsoil over which it exercises sovereign rights with respect to natural resources in accordance with international law (not including Tokelau):

"(d) in relation to Singapore,—

"(i) the land, internal waters, and territorial sea of Singapore; and

"(ii) any maritime area situated beyond the territorial sea that has been, or may in future be, designated under Singapore's domestic law, in accordance with international law, as an area that Singapore may exercise sovereign rights or jurisdiction over in relation to the sea, seabed, subsoil, and natural resources

"**transaction value** means the price paid or payable for goods determined in accordance with clauses 2 and 3 of Schedule 2 of the Act

"**used**, in relation to goods or materials, means used or consumed in the production of goods

"**value** means the value determined in accordance with Schedule 2 of the Act

"**wholly obtained goods** means goods originating in the territory of a party that are—

"(a) mineral goods extracted from the seabed or soil in the territory of a party:

"(b) agricultural goods gathered, grown, harvested, or picked in the territory of a party:

"(c) live animals born and raised in the territory of a party:

"(d) goods obtained from live animals in the territory of a party:

"(e) goods obtained directly in the territory of a party from aquaculture or by capturing, farming, fishing, gathering, hunting, or trapping:

"(f) goods (being fish, plants, shellfish, and other marine life) taken from—

"(i) within the territorial sea or the relevant maritime zone of a party seaward of the territorial sea under that party's applicable laws in accordance with the United Nations Convention on the Law of the Sea 1982 by a vessel flying, or entitled to fly, the flag of that party; or

"(ii) the high seas by a vessel that is—

"(A) registered or recorded with the party; and

"(B) flying the flag of the party:

"(g) goods obtained or produced, exclusively from goods referred to in paragraph (f), on factory ships that are—

"(i) registered or recorded with the party; and

"(ii) flying the flag of the party:

"(h) goods taken by a party, or a person of the party, from the seabed or subsoil beneath the seabed of the territorial sea or the continental shelf of the party, in accordance with the United Nations Convention on the Law of the Sea 1982:

"(i) waste and scrap derived from the production of goods in the territory of a party, or used goods collected in the territory of a party, if those goods are fit only for the recovery of raw materials:

"(j) recovered goods derived in the territory of a party from used goods and utilised in the territory of the party in the production of remanufactured goods:

"(k) produced entirely in the territory of a party exclusively from goods referred to in paragraphs (a) to (j), or from their derivatives at any stage of production.

"51O Originating goods

"(1) Particular goods are deemed for the purposes of any claim for preferential tariff treatment to originate in the territory of a party if the goods—

"(a) are wholly obtained in the territory of a party; or

"(b) are produced solely in the territory of 1 or more parties exclusively from materials that originate, or are by these regulations deemed to originate, from 1 or more of the parties; or

"(c) are produced in the territory of 1 or more parties using non-originating materials if—

"(i) the non-originating materials satisfy the requirements of Schedule 5 or any other requirement of these regulations; and

"(ii) the goods meet all other applicable provisions of these regulations.

"(2) Materials that originate from the territory of any of the parties and are used in the production of particular goods in the territory of any other party are deemed to originate in the territory of the other party.

"(3) Particular goods that do not satisfy a change in tariff classification required by Schedule 5 are originating goods if—

"(a) the value of non-originating materials used in their production does not exceed 10% of the transaction value of the goods calculated in accordance with regulation 51P; and

"(b) the goods meet all other applicable criteria of these regulations.

"(4) Except where goods are subject to a regional value content as required by Schedule 5, goods produced by minimal operations or processes must not be treated as originating goods even where those minimal operations or processes meet the change of tariff classification requirement specified in that schedule.

"**51P Regional value content**

"(1) Subject to subclauses (2) and (3), where Schedule 5 specifies that goods are required to have a regional value content, the value of that content is calculated as follows:

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

where—

"**RVC** is the regional value content expressed as a percentage

"**TV** is the transaction value of the goods adjusted on an FOB basis, except as provided in subclause (3)

"**VNM (value of non-originating materials)** is the transaction value of non-originating materials when they were first acquired or supplied to the producer of the goods, adjusted on a CIF basis, except as provided in subclause (4).

"(2) If the TV or VNM values do not exist or cannot be determined in accordance with clause 2 or clause 3 of Schedule 2 of the Act, the values are determined in accordance with clauses 3 to 8 of that schedule.

"(3) For the purposes of the calculation required by subclause (1), the value of non-originating materials must not be included if—

"(a) those non-originating materials were used in the territory of a party to produce materials; and

"(b) those materials were then used to produce the goods to which the calculation relates.

"(4) When the producer of goods does not export the goods directly, the value must be adjusted up to the point at which the purchaser received the goods within the territory of the party where the producer is located.

"(5) For the purposes of the calculation required by subclause (1), in any case where the producer of goods who is in the territory of a party acquires non-originating materials in that territory, the value of the materials must not include freight, insurance, packing costs, or any other costs incurred in transporting the materials from the supplier's warehouse to the producer's location.

"51Q Standard accessories, spare parts, and tools as originating goods

"(1) Accessories, spare parts, or tools delivered with originating goods that form part of the standard accessories, spare parts, or tools for those goods must be treated as originating goods and must be disregarded in determining whether or not all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification, if—

"(a) the accessories, spare parts, or tools are classified with, and not invoiced separately from, the originating goods; and

"(b) the quantities and value of the accessories, spare parts, or tools are normal for the originating goods; and

"(c) in any case where the goods are subject to a regional value content requirement, the value of the accessories, spare parts, or tools is taken into consideration as originating or non-originating materials, as the case may be, in calculating the regional value content of the goods.

"(2) Subclause (1) does not apply where the accessories, spare parts, or tools have been added solely for the purpose of artificially raising the regional value content of the goods.

"**51R Packaging materials and containers**

"(1) Packaging materials and containers in which goods are packaged for retail sale, if classified with those goods, are not included in determining whether non-originating materials used in the production of those goods have undergone the applicable change in tariff classification as set out in Schedule 5.

"(2) If goods described in subclause (1) are subject to a regional value content requirement, the value of the packaging materials and containers used for retail sale are taken into consideration as originating or non-originating, as the case may be, in calculating the regional value content.

"(3) Packaging materials and containers for shipment in which goods are packed exclusively for transport are not included in determining the origin of the goods.

"**51S Treatment of indirect materials**

An indirect material is deemed an originating material without regard to where it is produced, and its value is determined by its cost recorded in the accounting records of the producer of the goods.

"**51T Transit through territories of non-parties**

Regulations 51O to 51S apply only in respect of goods transported directly between the parties, without entering the com-

merce of a non-party, unless the chief executive otherwise permits subject to conditions approved by the chief executive either generally or in a particular case.

"**51U Outward processing**

"(1) Goods are considered to be originating goods if they—

"(a) include materials that were exported from a party to a non-party for processing and were subsequently reimported to the party; and

"(b) meet the requirements set out in subclause (2).

"(2) The requirements are that—

"(a) the goods are of a kind referred to in the tariff subheadings specified in Schedule 6; and

"(b) the total value of non-originating materials of the goods, calculated in accordance with subclause (3), does not exceed 55% of their value; and

"(c) the materials that were exported from the party were wholly obtained or produced in the territory of the party or underwent, before being exported, processes of production or operation that went beyond minimal processes or operations; and

"(d) the same producer produced the goods and the exported materials; and

"(e) the reimported goods have been obtained through processes of production or operations of the exported materials; and

"(f) the last process of manufacture of the goods was—

"(i) performed in the territory of the party; and

"(ii) the activity by which the goods were transformed into new goods different from the component parts or materials.

"(3) For the purposes of subclause (2)(b), the total value of non-originating materials is—

"(a) the value of any non-originating materials added in the territory of the party; plus

"(b) the value of any other added materials; plus

"(c) all other costs accumulated outside the territory of the party, including transportation costs.

"(4) This regulation prevails over regulation 51O and the product-specific requirements set out in Schedule 5.

"**51V Obligations of exporters**

Where an exporter in New Zealand becomes aware that the exporter has provided an erroneous or false declaration or certificate or other evidence to support a claim for preference in the territory of an other party, the exporter must give notice to the following, as soon as practicable, of any change that would affect the accuracy or validity of the declaration, certificate, or evidence:

"(a) the Customs; and

"(b) the customs administration of the importing party; and

"(c) the importer.

"**51W Records**

"(1) Exporters, importers, and producers must keep a record of all transactions relating to the exportation or importation of goods for which a claim for preferential tariff treatment is made to show that the goods qualify for preferential tariff treatment.

"(2) The record must be maintained for a period of not less than 3 years after the date of exportation or importation, as the case may be.

"**51X Verification of origin**

"(1) To determine whether goods imported into New Zealand from another party qualify as originating goods, the Customs may verify any claims made for tariff preference by—

"(a) requesting relevant information from the exporter, importer, or producer:

"(b) requesting the customs administration of the exporting party to verify the origin of the goods:

"(c) undertaking any other procedure that the Customs and the customs administration of the exporting party agree.

"(2) If the origin of goods cannot be determined in accordance with subclause (1), the Customs may request, through the customs administration of the exporting party, to visit the premises of the exporter or producer in the territory of the exporting party to—

"(a) review any records that are relevant to origin of the goods; and

"(b) observe the facilities used in the production of the goods.

"(3) The Customs must specify a period of 60 days from the date the written question or request is sent to the exporter or producer in which to respond.

"(4) The Customs may extend the period of 60 days specified under subclause (3) by a maximum of 30 days.

"**51Y Decision on origin**

"(1) If the Customs is satisfied that the goods are originating goods under regulation 51X, it must permit preferential access for the goods.

"(2) Preferential tariff treatment may be denied if—

"(a) the goods do not, or did not, meet the requirements of these regulations:

"(b) the exporter or producer fails to respond fully to requests made by the Customs within the period specified under regulation 51X(3) or (4):

"(c) the requested customs administration is for any reason unable to comply with a request from the Customs to verify the origin of goods and advises the Customs of its inability or fails to respond to a request within 90 days:

"(d) the exporter or producer does not agree to a visit by the Customs within 30 days of receiving the request.

"(3) If preferential tariff treatment is denied, the Customs must give a written explanation for the decision to the exporter, importer, or producer, as the case may be.

"(4) Where verifications by the Customs indicate a pattern of conduct by an exporter or producer of false or unsupported representations that goods imported into New Zealand qualify as an originating good, the Customs may withhold preferential tariff treatment to identical goods exported or produced by the exporter or producer until the Customs are satisfied that the exporter or producer is no longer making false or unsupported representations as to origin."

5 New Schedules added

Schedules 4 to 6 as set out in the Schedule are added.

Schedule r 5

New Schedules 4 to 6 added to principal regulations

Schedule 4 r 51N

Goods considered to be remanufactured goods

Goods classified in the following Tariff subheadings may be considered remanufactured goods, except for those designed principally for use in automotive goods of Tariff headings or subheadings 8702, 8703, 8704.21, 8704.31, 8704.32, 8706, and 8707

8408.10, 8408.20, 8408.90, 8409.10, 8409.91, 8409.99, 8412.21, 8412.29, 8412.39, 8412.90, 8413.30, 8413.50, 8413.60, 8413.91, 8414.30, 8414.80, 8414.90, 8483.10, 8483.30, 8483.40, 8483.50, 8483.60, 8483.90, 8503.00, 8511.40, 8511.50, 8526.10, 8537.10, and 8542.21

Schedule 5 rr 51O, 51P, 51R, 51U

Specific rules of origin

SECTION I	**LIVE ANIMALS AND ANIMAL PRODUCTS**
Chapter 01	**Live Animals**
01.01 - 01.06	A change to heading 01.01 through 01.06 from any other chapter.
Chapter 02	**Meat and Edible Meat Offal**
02.01 - 02.10	A change to heading 02.01 through 02.10 from any other chapter.

Schedule 5—*continued*

Chapter 03	**Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates**
Note:	*Live fish, fish, crustaceans, molluscs, and other aquatic invertebrates will be considered as originating when obtained from fry or larvae.*
03.01 - 03.07	A change to heading 03.01 through 03.07 from any other chapter.
Chapter 04	**Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included**
04.01 - 04.10	A change to heading 04.01 through 04.10 from any other chapter.
Chapter 05	**Products of Animal Origin, Not Elsewhere Specified or Included**
05.01 - 05.11	A change to heading 05.01 through 05.11 from any other chapter.
SECTION II	**VEGETABLE PRODUCTS**

Schedule 5—*continued*

Note:	*Agricultural and horticultural 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, rootstock, cuttings, slips or other live parts of plants imported from a non Party.*
Chapter 6	**Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage**
06.01 - 06.04	A change to heading 06.01 through 06.04 from any other chapter.
Chapter 7	**Edible Vegetables and Certain Roots and Tubers**
07.01 - 07.14	A change to heading 07.01 through 07.14 from any other chapter.
Chapter 8	**Edible Fruit and Nuts; Peel of Citrus Fruit or Melons**
08.01 - 08.14	A change to heading 08.01 through 08.14 from any other chapter.
Chapter 9	**Coffee, Tea, Mate and Spices**
0901.11 - 0901.90	A change to subheading 0901.11 through 0901.90 from any other subheading, including another subheading within that group.

Schedule 5—*continued*

0902.10 - 0902.40	A change to, subheading 0902.10 through 0902.40 from any other subheading, including another subheading within that group.
09.03	A change to heading 09.03 from any other heading.
09.04 - 09.10	A change to heading 09.04 through 09.10 from any other chapter.
Chapter 10	**Cereals**
10.01 - 10.08	A change to heading 10.01 through 10.08 from any other chapter.
Chapter 11	**Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten**
11.01 - 11.02	A change to heading 11.01 through 11.02 from any other chapter.
1103.11 - 1105.20	A change to subheading 1103.11 through 1105.20 from any other subheading, including another subheading within that group.
11.06 - 11.08	A change to heading 11.06 through 11.08 from any other heading, including another heading within that group.
11.09	A change to heading 11.09 from any other chapter.

Schedule 5—*continued*

Chapter 12	**Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder**
12.01 - 12.07	A change to heading 12.01 through 12.07 from any other chapter.
12.08	A change to heading 12.08 from any other heading.
12.09 - 12.14	A change to heading 12.09 through 12.14 from any other chapter.
Chapter 13	**Lac; Gums, Resins and Other Vegetable Saps and Extracts**
13.01 -13.02	A change to heading 13.01 through 13.02 from any other chapter.
Chapter 14	**Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included**
14.01	A change to heading 14.01 from any other chapter; or A change of chapter is not required provided there is a regional value content of not less than 45 percent.
14.02 - 14.04	A change to heading 14.02 through 14.04 from any other chapter.

Schedule 5—*continued*

SECTION III	**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**
Chapter 15	**Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes**
Note:	*Any good of Chapter 15 that is a product of a refining process shall be considered to be originating good if the refining process occurred in the territory of the Parties. For the purposes of this chapter, a 'refining process' is a process involving the following operations carried our on crude, semi-crude or partially processed oils in the territory of the Parties: (A) neutralization with alkali or de-acidification (removal of the free fatty acides from the oil); (B) decoloring (removal of coloring substances); or (C) deodorising (separation of the volatile odorous and flovorous substances by distillation.).*
15.01 - 15.16	A change to heading 15.01 through 15.16 from any other chapter.

Schedule 5—*continued*

15.17	A change to heading 15.17 from any other heading.
15.18	A change to heading 15.18 from any other chapter.
15.20	A change to heading 15.20 from any other heading.
15.21 - 15.22	A change to heading 15.21 through 15.22 from any other chapter.
SECTION IV	**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**
Chapter 16	**Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates**
16.01 - 16.05	A change to heading 16.01 through 16.05 from any other chapter.
Chapter 17	**Sugars and Sugar Confectionery**
17.01 - 17.04	A change to heading 17.01 through 17.04 from any other heading, including another heading within that group.
Chapter 18	**Cocoa and Cocoa Preparations**

Schedule 5—*continued*

18.01 - 18.02	A change to heading 18.01 through 18.02 from any other chapter.
18.03 - 18.06	A change to heading 18.03 through 18.06 from any other heading, including another heading within that group.
Chapter 19	**Preparations of Cereals, Flour, Starch or Milk; Pastrycooks Products**
19.01	A change to heading 19.01 from any other heading.
19.02	A change to heading 19.02 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
19.03 - 19.05	A change to heading 19.03 through 19.05 from any other heading, including another heading within that group.
Chapter 20	**Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants**
20.01 - 20.04	A change to heading 20.01 through 20.04 from any other chapter.
20.05	A change to heading 20.05 from any other heading; or

Schedule 5—*continued*

	A change of heading is not required provided there is a regional value content of not less than 45 percent.
20.06	A change to heading 20.06 from any other chapter.
20.07	A change to heading 20.07 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
2008.11 - 2008.91	A change to subheading 2008.11 through 2008.91 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
2008.92 - 2008.99	A change to subheading 2008.92 through 2008.99 from any other subheading, provided there is a regional value content of not less than 45 percent.
2009.11 - 2009.80	A change to subheading 2009.11 through 2009.80 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.

Schedule 5—*continued*

2009.90	A change to subheading 2009.90 from any other subheading; or A change of subheading is not required provided there is a regional value content of not less than 45 percent.
Chapter 21	**Miscellaneous Edible Preparations**
21.01 - 21.05	A change to heading 21.01 through 21.05 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
2106.10 - 2106.90	A change to subheading 2106.10 through 2106.90 from any other subheading, including another subheading within that group.
Chapter 22	**Beverages, Spirits and Vinegar**
22.01	A change to heading 22.01 from any other chapter.
22.02 - 22.09	A change to heading 22.02 through 22.09 from any other heading, including another heading within that group.

Schedule 5—*continued*

Chapter 23	**Residues and Waste From the Food Industries; Prepared Animal Fodder**
23.01 - 23.08	A change to heading 23.01 through 23.08 from any other chapter.
23.09	A change to heading 23.09 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
Chapter 24	**Tobacco and Manufactured Tobacco Substitutes**
24.01 - 24.03	A change to heading 24.01 through 24.03 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
SECTION V	**MINERAL PRODUCTS**
Chapter 25	**Salt; sulphur; earths and stone; plastering materials, lime and cement**
25.01 - 25.16	A change to heading 25.01 through 25.16 from any other heading, including another heading within that group.

Schedule 5—*continued*

2517.10 - 2517.20	A change to subheading 2517.10 through 2517.20 from any other heading.
2517.30	A change to subheading 2517.30 from any other subheading.
2517.41 - 2517.49	A change to subheading 2517.41 through 2517.49 from any other heading.
25.18 - 25.30	A change to heading 25.18 through 25.30 from any other heading, including another heading within that group.
Chapter 26	**Ores, Slag and Ash**
26.01 - 26.21	A change to heading 26.01 through 26.21 from any other heading, including another heading within that group.
Chapter 27	**Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes**
Note:	*Notwithstanding any of the line-by-line rules, the* '*chemical reaction*' *rule may be applied to any good classified in Chapters 27 to 40, where:* *Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A* '*chemical reaction*' *is a process including a*

Schedule 5—*continued*

	biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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 crystallisation.*
27.01 - 27.09		A change to heading 27.01 through 27.09 from any other heading, including another heading within that group.
27.10		A change to heading 27.10 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
2711.11 - 2711.29		A change to subheading 2711.11 through 2711.29 from any other subheading, including another subheading within that group.

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27.12 - 27.14	A change to heading 27.12 through 27.14 from any other heading, including another heading within that group.
27.15	A change to heading 27.15 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
27.16	A change to heading 27.16 from any other heading.
SECTION VI	**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**
Chapter 28	**Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes**
Note:	*Notwithstanding any of the line-by-line rules, the* '*standard materials*' *rule may be applied to any good classified in Chapters 28, 29, and 32, and the* '*chemical reaction*' *rule may be applied to any good classified in Chapters 27 to 40, where:*
1.	*Standard Materials: Standard materials, including standard solutions, are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions,*

Schedule 5—*continued*

	which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.	
2.	*Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A 'chemical reaction' is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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 crystallisation.*
2801.10 - 2801.30	A change to subheading 2801.10 through 2801.30 from any other subheading, including another subheading within that group.	
28.02 - 28.03	A change to heading 28.02 through 28.03 from any other heading, including another heading within that group.	

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2804.10 - 2806.20	A change to subheading 2804.10 through 2806.20 from any other subheading, including another subheading within that group.
28.07 - 28.08	A change to heading 28.07 through 28.08 from any other heading, including another heading within that group.
2809.10 - 2809.20	A change to subheading 2809.10 through 2809.20 from any other subheading, including another subheading within that group.
28.10	A change to heading 28.10 from any other heading.
2811.11 - 2816.40	A change to subheading 2811.11 through 2816.40 from any other subheading, including another subheading within that group.
28.17	A change to heading 28.17 from any other heading.
28.18	A change to heading 28.18 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
2819.10 - 2821.20	A change to subheading 2819.10 through 2821.20 from any other subheading, including another subheading within that group.
28.22 - 28.23	A change to heading 28.22 through 28.23 from any other heading, including another heading within that group.
2824.10 - 2824.90	A change to subheading 2824.10 through 2824.90 from any other subheading, including another subheading within that group.

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28.25	A change to heading 28.25 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
2826.11 - 2828.90	A change to subheading 2826.11 through 2828.90 from any other subheading, including another subheading within that group.
28.29	A change to heading 28.29 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
2830.10 - 2832.30	A change to subheading 2830.10 through 2832.30 from any other subheading, including another subheading within that group.
28.33	A change to heading 28.33 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
2834.10 - 2837.20	A change to subheading 2834.10 through 2837.20 from any other subheading, including another subheading within that group.
28.38	A change to heading 28.38 from any other heading.
2839.11 - 2840.30	A change to subheading 2839.11 through 2840.30 from any other subheading, including another subheading within that group.

Schedule 5—*continued*

28.41	A change to heading 28.41 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
2842.10 - 2846.90	A change to subheading 2842.10 through 2846.90 from any other subheading, including another subheading within that group.
28.47 - 28.48	A change to heading 28.47 through 28.48 from any other heading, including another heading within that group.
2849.10 - 2849.90	A change to subheading 2849.10 through 2849.90 from any other subheading, including another subheading within that group.
28.50 - 28.51	A change to heading 28.50 through 28.51 from any other heading, including another heading within that group.

Chapter 29 **Organic Chemicals**

Note: *Notwithstanding any of the line-by-line rules, the 'standard materials' rule may be applied to any good classified in Chapters 28, 29, and 32, the 'isomer separation' rule may be applied to any good classified in Chapter 29, and the 'chemical reaction' rule may be applied to any good classified in Chapters 27 to 40, where:*

1. *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*

Schedule 5—*continued*

	standard materials is to be considered as origin conferring.	
2.	*The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring*	
3.	*Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A 'chemical reaction' is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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 crystallisation.*
29.01		A change to heading 29.01 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
2902.10 - 2904.90		A change to subheading 2902.10 through 2904.90 from any other subheading, including another subheading within that group.

Schedule 5—*continued*

29.05	A change to heading 29.05 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
2906.11 -.2910.90	A change to subheading 2906.11 through 2910.90 from any other subheading, including another subheading within that group.
29.11	A change to heading 29.11 from any other heading.
2912.11 - 2912.60	A change to subheading 2912.11 through 2912.60 from any other subheading, including another subheading within that group.
29.13	A change to heading 29.13 from any other heading.
2914.11 - 2914.70	A change to subheading 2914.11 through 2914.70 from any other subheading, including another subheading within that group.
29.15	A change to heading 29.15 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.

Schedule 5—*continued*

2916.11 - 2918.90	A change to subheading 2916.11 through 2918.90 from any other subheading, including another subheading within that group.
29.19	A change to heading 29.19 from any other heading.
2920.10 - 2926.90	A change to subheading 2920.10 through 2926.90 from any other subheading, including another subheading within that group.
29.27 - 29.28	A change to heading 29.27 through 29.28 from any other heading, including another heading within that group.
2929.10 - 2929.90	A change to subheading 2929.10 through 2929.90 from any other subheading, including another subheading within that group.
29.30	A change to heading 29.30 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
29.31	A change to heading 29.31 from any other heading.

Schedule 5—*continued*

2932.11 - 2934.99	A change to subheading 2932.11 through 2934.99 from any other subheading, including another subheading within that group.
29.35	A change to heading 29.35 from any other heading.
29.36	A change to heading 29.36 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
2937.11 - 2939.99	A change to subheading 2937.11 through 2939.99 from any other subheading, including another subheading within that group.
29.40	A change to heading 29.40 from any other heading.
2941.10 - 2941.90	A change to subheading 2941.10 through 2941.90 from any other subheading, including another subheading within that group.
29.42	A change to heading 29.42 from any other heading.
Chapter 30	**Pharmaceutical products**

Schedule 5—*continued*

Note:	*Notwithstanding any of the line-by-line rules, the 'chemical reaction' rule may be applied to any good classified in Chapters 27 to 40, where:* *Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A 'chemical reaction' is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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 crystallisation.*	
3001.10 - 3003.90	A change to subheading 3001.10 through 3003.90 from any other subheading, including another subheading within that group.	
30.04	A change to heading 30.04 from any other heading.	

Schedule 5—*continued*

3005.10 - 3006.80	A change to subheading 3005.10 through 3006.80 from any other subheading, including another subheading within that group.
Chapter 31	**Fertilizers**
Note:	*Notwithstanding any of the line-by-line rules, the* '*chemical reaction*' *rule maybe applied to any good classified in Chapters 27 to 40, where:* *Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A* '*chemical reaction*' *is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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 crystallisation.*

Schedule 5—*continued*

31.01 - 31.05	A change to heading 31.01 through 31.05 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
Chapter 32	**Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks**
Note:	*Notwithstanding any of the line-by-line rules, the 'standard materials' rule may be applied to any good classified in Chapters 28, 29, and 32, and the 'chemical reaction' rule may be applied to any good classified in Chapters 27 to 40, where:*
1.	*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.*

Schedule 5—*continued*

2.	*Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A 'chemical reaction' is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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 crystallisation.*
3201.10 - 3202.90		A change to subheading 3201.10 through 3202.90 from any other subheading, including another subheading within that group.
32.03		A change to heading 32.03 from any other heading.
32.04		A change to heading 32.04 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.

Schedule 5—*continued*

32.05	A change to heading 32.05 from any other heading.
3206.11 - 3206.50	A change to subheading 3206.11 through 3206.50 from any other subheading, including another subheading within that group.
32.07 - 32.09	A change to heading 32.07 through 32.09 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
32.10 - 32.11	A change to heading 32.10 through 32.11 from any other heading, including another heading within that group.
3212.10 - 3214.90	A change to subheading 3212.10 through 3214.90 from any other subheading, including another subheading within that group.
32.15	A change to heading 32.15 from any other heading; or

Schedule 5—*continued*

		A change of heading is not required provided there is a regional value content of not less than 45 percent.
Chapter 33		**Essential oils and resinoids; perfumery, cosmetic or toilet preparations**
Note:	*Notwithstanding any of the line-by-line rules, the* '*chemical reaction*' *rulemay be applied to any good classified in Chapters 27 to 40, where:*	
	Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A '*chemical reaction*' *is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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;*

Schedule 5—*continued*

	b.	*The elimination of solvents including solvent water; or*
	c.	*The addition or elimination of water of crystallisation.*
3301.11 - 3301.90		A change to subheading 3301.11 through 3301.90 from any other subheading; or A change of subheading is not required provided there is a regional value content of not less than 45 percent.
33.02 - 33.07		A change to heading 33.02 through 33.07 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
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**

Schedule 5—*continued*

Note: *Notwithstanding any of the line-by-line rules, the* '*chemical reaction*' *rule may be applied to any good classified in Chapters 27 to 40, where:*

Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A '*chemical reaction*' *is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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 crystallisation.*

Schedule 5—*continued*

34.01 - 34.02	A change to heading 34.01 through 34.02 from any other heading, including another heading within that group; or
.	A change of heading is not required provided there is a regional value content of not less than 45 percent
3403.11 - 3405.90	A change to subheading 3403.11 through 3405.90 from any other subheading, including another subheading within that group; or
	A change of subheading is not required provided there is a regional value content of not less than 45 percent.
34.06 - 34.07	A change to heading 34.06 through 34.07 from any other heading, including another heading within that group.
Chapter 35	**Albuminoidal substances; modified starches; glues; enzymes**

Schedule 5—*continued*

Note: *Notwithstanding any of the line-by-line rules, the* '*chemical reaction*' *rule may be applied to any good classified in Chapters 27 to 40, where:*

Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A '*chemical reaction*' *is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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 crystallisation.*

Schedule 5—*continued*

3501.10 - 3502.90	A change to subheading 3501.10 through 3502.90 from any other subheading, including another subheading within that group; or A change of subheading is not required provided there is a regional value content of not less than 45 percent.
35.03 - 35.04	A change to heading 35.03 through 35.04 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
3505.10 - 3505.20	A change to subheading 3505.10 through 3505.20 from any other subheading, including another subheading within that group; or A change of subheading is not required provided there is a regional value content of not less than 45 percent.
35.06 - 35.07	A change to heading 35.06 through 35.07 from any other heading, including another heading within that group; or

Schedule 5—*continued*

	A change of heading is not required provided there is a regional value content of not less than 45 percent.
Chapter 36	**Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations**

Note: *Notwithstanding any of the line-by-line rules, the 'chemical reaction' rule may be applied to any good classified in Chapters 27 to 40, where:*

Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A 'chemical reaction' is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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 crystallisation.*

Schedule 5—*continued*

36.01 - 36.06	A change to heading 36.01 through 36.06 from any other heading, including another heading within that group.
Chapter 37	**Photographic or Cinematographic Goods**
Note:	*Notwithstanding any of the line-by-line rules, the* '*chemical reaction*' *rule may be applied to any good classified in Chapters 27 to 40, where:*

Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A '*chemical reaction*' *is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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 crystallisation.*

Schedule 5—*continued*

37.01 - 37.06	A change to heading 37.01 through 37.06 from any other heading, including another heading within that group.
3707.10 - 3707.90	A change to subheading 3707.10 through 3707.90 from any other subheading, including another subheading within that group.
Chapter 38	**Miscellaneous chemical products**
Note:	*Notwithstanding any of the line-by-line rules, , the* '*chemical reaction*' *rule may be applied to any good classified in Chapters 27 to 40, where:* *Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A* '*chemical reaction*' *is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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;*

Schedule 5—*continued*

	b.	*The elimination of solvents including solvent water; or*
	c.	*The addition or elimination of water of crystallisation.*
3801.10 - 3801.90		A change to subheading 3801.10 through 3801.90 from any other subheading, including another subheading within that group.
38.02 - 38.04		A change to heading 38.02 through 38.04 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
3805.10 - 3805.90		A change to subheading 3805.10 through 3805.90 from any other subheading, including another subheading within that group; or A change of subheading is not required provided there is a regional value content of not less than 45 percent.

Schedule 5—*continued*

3806.10 - 3806.90	A change to subheading 3806.10 through 3806.90 from any other subheading, including another subheading within that group.
38.07 - 38.08	A change to heading 38.07 through 38.08 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
3809.10 - 3812.30	A change to subheading 3809.10 through 3812.30 from any other subheading, including another subheading within that group.
38.13 - 38.14	A change to heading 38.13 through 38.14 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
3815.11 - 3815.90	A change to subheading 3815.11 through 3815.90 from any other subheading, including another subheading within that group.

Schedule 5—*continued*

38.16 - 38.23	A change to heading 38.16 through 38.23 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
3824.10 - 3825.90	A change to subheading 3824.10 through 3825.90 from any other subheading, including another subheading within that group.
SECTION VII	**PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**
Chapter 39	**Plastics and articles thereof**
Note 1:	*Notwithstanding any of the line-by-line rules, the 'chemical reaction' rule may be applied to any good classified in Chapters 27 to 40, where:* *Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A 'chemical reaction' is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered*

Schedule 5—*continued*

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 crystallisation.*

Note 2: *Notwithstanding any of the line-by-line rules, the 'compounding' rule may be applied to any goods classified in the following subheadings as described in column (ii), where:*

1. *Compounding: Compounding refers to the incorporation of additives into base polymer resins to give a mixture. The process changes the properties (be it physical, thermal, electrical, aesthetic or otherwise) of the base polymers. The process of compounding is to be considered as origin conferring.*

Column (i)	*Column (ii)*
Ex 3901.10	*Polythene in primary forms, having a specific gravity of less than 0.94, in other forms, other than in powder form, granules, liquids or pastes used in the manufacture of telephonic or electric wire or not elsewhere specified*

Schedule 5—*continued*

Ex 3901.20	*Polyethylene in primary forms, having a specific gravity of 0.94 or more, in other forms, other than in powder form, granules, liquids or pastes*
Ex 3901.90	*Other polymers of ethylene, in primary forms, in other forms, other than in powder form, granules, liquids or pastes*
Ex 3902.10	*Polypropylene in primary forms, in other forms, other than in powder form, granules, liquids or pastes, not elsewhere specified*
Ex 3902.20	*Polyisobutylene, in primary forms, in other forms, other than in powder form, granules, liquids or pastes*
Ex 3903.20	*Styrene-acrylonitrile (SAN) copolymers, in primary forms, in other liquids and pastes, other than in powder form, granules or in aqueous dispersion*
Ex 3903.30	*Acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms, in other liquids and pastes, other than in powder form, granules or in aqueous dispersion*
Ex 3903.90	*Other polymers of styrene, in primary forms, in other forms, other than in powder form, granules, in aqueous dispersion or other liquids and pastes*
Ex 3904.61	*Polytetrafluoroethylene, in primary forms, in other forms, other than in powder form or granules*

Schedule 5—*continued*

Ex 3904.69	*Other fluoro-polymers, in primary forms, in other forms, other than in powder form or granules*
Ex 3907.20	*Other polyethers, in primary forms, in other forms, otherthan in liquids or pastes*
Ex 3907.60	*Polyethylene terephthalate, in primary forms, in other forms, other than in aqueous dispersion or other liquid or pastes*
Ex 3907.99	*Other polyesters excl unsaturated, in primary forms, in aqueous dispersion, in granules or flakes, or in other forms, other than in other liquids or pastes or polyester based powder coating*
Ex 3908.90	*Other polyamides, in primary forms, in other forms, other than in liquids or pastes or flakes*
Ex 3911.10	*Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes, in primary forms, in other forms, other than in liquids or pastes*
Ex 3911.90	*Polysulphides polysulphones etc in primary forms, in other forms, other than in liquids or pastes*

Schedule 5—*continued*

39.01 - 39.26	A change to heading 39.01 through 39.26 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
Chapter 40	**Rubber and articles thereof**
Note 1:	*Notwithstanding any of the line-by-line rules, the* '*chemical reaction*' *rule may be applied to any good classified in Chapters 27 to 40, where:* *Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A* '*chemical reaction*' *is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or 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;*

Schedule 5—*continued*

	b.	*The elimination of solvents including solvent water; or*
	c.	*The addition or elimination of water of crystallisation.*
40.01		A change to heading 40.01 .from any other chapter.
4002.11 - 4002.70		A change to subheading 4002.11 through 4002.70 from any other heading.
4002.80 - 4002.99		A change to subheading 4002.80 through 4002.99 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent
40.03 - 40.17		A change to heading 40.03 through 40.17 from any other heading, including another heading within that group.
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 SILK-WORM GUT)**

Schedule 5—*continued*

Chapter 41	**Raw Hides and Skins Other Than Furskins and Leather**
41.01 - 41.03	A change to heading 41.01 through 41.03 from any other chapter.
41.04 - 41.15	A change to heading 41.04 through 41.15 from any other heading, including another heading within that group.
Chapter 42	**Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)**
42.01- 42.06	A change to heading 42.01 through 42.06 from any other chapter.
Chapter 43	**Furskins and Artificial Fur; Manufactures Thereof**
43.01	A change to heading 43.01 from any other chapter.
43.02 - 43.04	A change to heading 43.02 through 43.04 from any other heading, including another heading within that group.

Schedule 5—*continued*

SECTION IX	**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK**
Chapter 44	**Wood and Articles of Wood; Wood Charcoal**
44.01 - 44.21	A change to heading 44.01 through 44.21 from any other heading, including another heading within that group.
Chapter 45	**Cork and Articles of Cork**
45.01 - 45.04	A change to heading 45.01 through 45.04 from any other heading, including another heading within that group.
Chapter 46	**Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork**
46.01 - 46.02	A change to heading 46.01 through 46.02 from any other heading, including another heading within that group.

Schedule 5—*continued*

SECTION X	**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC ATERIAL; WASTE AND SCRAP OF PAPER OR PAPER BOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF**
Chapter 47	**Pulp of Wood or of Other Fibrous Cellulosic Material; Waste and Scrap of Paper or Paperboard**
47.01 - 47.07	A change to heading 47.01 through 47.07 from any other heading, including another heading within that group.
Chapter 48	**Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard.**
48.01 - 48.22	A change to heading 48.01 through 48.22 from any other heading, including another heading within that group.
4823.12 - 4823.90	A change to subheading 4823.12 through 4823.90 from any other subheading, including another subheading within that group.
Chapter 49	**Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans**

Schedule 5—*continued*

49.01 - 49.11	A change to heading 49.01 through 49.11 from any other chapter.
SECTION XI	**TEXTILE AND TEXTILE ARTICLES**
Chapter 50	**Silk**
50.01 - 50.02	A change to heading 50.01 through 50.02 from any other heading, including another heading within that group.
50.03 - 50.05	A change to heading 50.03 through 50.05 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.
50.06	A change to heading 50.06 from any other heading, except from heading 50.04 or 50.05, provided there is a regional value content of not less than 50 percent.
50.07	A change to heading 50.07 from any other heading, provided there is a regional value content of not less than 50 percent.
Chapter 51	**Wool, fine or course animal hair; horsehair yarn and woven fabric**

Schedule 5—*continued*

51.01 - 51.05	A change to heading 51.01 through 51.05 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.
51.06 - 51.09	A change to heading 51.06 through 51.09 from any other heading, except from headings 51.07 to 51.10, provided there is a regional value content of not less than 50 percent.
51.10	A change to heading 51.10 from any other heading, except from headings 51.06 to 51.09, provided there is a regional value content of not less than 50 percent.
51.11 - 51.13	A change to heading 51.11 through 51.13 from any other heading, except from headings 51.11 to 51.13, provided there is a regional value content of not less than 50 percent.
Chapter 52	**Cotton**
52.01 - 52.03	A change to heading 52.01 through 52.03 from any other chapter, provided there is a regional value content of 50 per cent.

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52.04	A change to heading 52.04 from any other heading, provided there is a regional value content of not less than 50 percent.
52.05 - 52.07	A change to heading 52.05 through 52.07 from any other heading, except from headings 52.04 to 52.07, provided there is a regional value content of not less than 50 percent.
52.08 - 52.12	A change to heading 52.08 through 52.12 from any other heading, except from headings 52.08 to 52.12, provided there is a regional value content of not less than 50 percent.
Chapter 53	**Other vegetable textiles fibres; paper yarn and woven fabrics of paper yarn**
53.01 - 53.05	A change to heading 53.01 through 53.05 from any other chapter.
53.06 - 53.11	A change to heading 53.06 through 53.11 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.
Chapter 54	**Man-made filaments**

Schedule 5—*continued*

54.01 - 54.05	A change to heading 54.01 through 54.05 from any other chapter, provided there is a regional value content of not less than 50 percent.
54.06	A change to heading 54.06 from any other heading, except from headings 54.02 to 54.05, provided there is a regional value content of not less than 50 percent.
54.07 - 54.08	A change to heading 54.07 through 54.08 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.
Chapter 55	**Man-made staple fibres**
55.01 - 55.08	A change to heading 55.01 through 55.08 from any other chapter, provided there is a regional value content of not less than 50 percent.
55.09 - 55.11	A change to heading 55.09 through 55.11 from any other heading, except from heading 55.08 to 55.11, provided there is a regional value content of not less than 50 percent.

Schedule 5—*continued*

55.12 - 55.16	A change to heading 55.12 through 55.16 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.
Chapter 56	**Wadding, felt and nonwovens; special yarns; twine, cordage; ropes and cables and articles thereof**
56.01 - 56.09	A change to heading 56.01 through 56.09 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.
Chapter 56	**Wadding, felt and nonwovens; special yarns; twine, cordage; ropes and cables and articles thereof**
56.01 - 56.09	A change to heading 56.01 through 56.09 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.
Chapter 57	**Carpets and other textile floor coverings**

Schedule 5—*continued*

57.01 - 57.05	A change to heading 57.01 through 57.05 from any other heading, including another heading within that group, except from heading 56.02, provided there is a regional value content of not less than 50 percent.
Chapter 58	**Special woven fabrics; tufted textiles fabrics; lace; tapestries; trimmings; embroidery**
58.01 - 58.11	A change to heading 58.01 through 58.11 from any other heading, including another heading within that group, provided there is a regional value content of not less than 50 percent.
Chapter 59	**Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use**
59.01 - 59.11	A change to heading 59.01 through 59.11 from any other chapter, provided there is a regional value content of not less than 50 percent.
Chapter 60	**Knitted or crocheted fabrics**

Schedule 5—*continued*

60.01 - 60.06	A change to heading 60.01 through 60.06 from any other chapter, provided there is a regional value content of not less than 50 percent.
Chapter 61	**Articles of apparel and clothing accessories, knitted or crocheted**
61.01 - 61.17	A change to heading 61.01 through 61.17 from any other chapter, provided that the good is both cut, or knit to shape and sewn or otherwise assembled in the territory of a Party, and provided there is a regional value content of not less than 50 percent.
Chapter 62	**Articles of apparel and clothing accessories, not knitted or crocheted**
62.01 - 62.17	A change to heading 62.01 through 62.17 from any other chapter, provided that the good is both cut and sewn or otherwise assembled in the territory of the Party, and provided there is a regional value content of not less than 50 percent.
Chapter 63	**Other made up textile articles; sets; worn clothing and worn textiles articles; rags**

Schedule 5—*continued*

63.01 - 63.07	A change to heading 63.01 through 63.07 from any other chapter, provided that, where the starting point is fabric, the fabric is pre-bleached or unbleached, and a regional value content of not less than 50 percent is met.
63.08	A change to heading 63.08 from any other chapter, provided there is a regional value content of not less than 50 per cent and that the parts are both cut and sewn in the territory of the Parties.
63.09 - 63.10	A change to heading 63.09 through 63.10 from originating goods of chapters 50 to 63.
SECTION XII	**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**
Chapter 64	**Footwear, gaiters and the like; parts of such articles**

Schedule 5—*continued*

6401.10 -6401.99	A change to subheading 6401.10 through 6401.99 from any other heading, except from headings 64.02 to 64.05 or subheading 6406.10, provided there is a regional value content of not less than 50 per cent.
6402.12 - 6402.20	A change to subheading 6402.12 through 6402.20 from any other heading provided there is a regional value content of not less than 50 percent.
6402.30 - 6402.99	A change to subheading 6402.30 through 6402.99, except from headings 64.01 to 64.05 or from formed uppers of subheading 6406.10, provided there is a regional value content of not less than 50 percent.
6403.12 - 6403.99	A change to subheading 6403.12 through 6403.99 from any other heading, except from headings 64.01 to 64.05, provided there is a regional value content of not less than 50 percent.
6404.11	A change to subheading 6404.11 from any other heading, except from subheading 6406.10, provided there is a regional value content of not less than 50 percent.
6404.19	A change to subheading 6404.19 from any other heading, except from heading 64.01 to 64.05 and from subheading 6406.10, provided there is a regional value content of not less than 50 percent.
6404.20	A change to subheading 6404.20 from any other heading, except from headings 64.01 to 64.05, provided there is a regional value content of not less than 50 percent.

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64.05	A change to heading 64.05 from any other heading, except from headings 64.01 to 64.05, provided there is a regional value content of not less than 50 percent.
64.06	A change to heading 64.06 from any other chapter.
Chapter 65	**Headgear and parts thereof**
65.01 - 65.02	A change to heading 65.01 through 65.02 from any other chapter.
65.03 - 65.06	A change to heading 65.03 through 65.06 from any other heading, including another heading within that group.
65.07	A change to heading 65.07 from any other chapter.
Chapter 66	**Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof**
66.01 - 66.02	A change to heading 66.01 through 66.02 from any other heading, including another heading within that group.
66.03	A change to heading 66.03 from any other chapter.
Chapter 67	**Prepared feathers and down articles made of feathers or of down; artificial flowers; articles of human hair**
67.01 - 67.04	A change to heading 67.01 through 67.04 from any other heading, including another heading within that group.

Schedule 5—*continued*

SECTION XIII	**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWEAR**
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
68.01 - 68.15	A change to heading 68.01 through 68.15 from any other heading, including another heading within that group.
Chapter 69	**Ceramic Products**
69.01 - 69.14	A change to heading 69.01 through 69.14 from any other chapter.
Chapter 70	**Glass and glassware**
70.01 - 70.20	A change to heading 70.01 through 70.20 from any other heading, including another heading within that group.
SECTION XIV	**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS OR SEMI-P RECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**
Chapter 71	**Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery, coin**
71.01 - 71.04	A change to heading 71.01 through 71.04 from any other chapter

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71.05	A change to heading 71.05 from any other heading.
71.06	A change to heading 71.06 from any other chapter.
71.07	A change to heading 71.07 from any other heading.
71.08	A change to heading 71.08 from any other chapter.
71.09	A change to heading 71.09 from any other heading.
71.10	A change to heading 71.10 from any other chapter.
71.11 - 71.12	A change to heading 71.11 through 71.12 from any other heading, including another heading within that group.
71.13 - 71.18	A change to heading 71.13 through 71.18 from any other heading, including another heading within that group; or
	A change of heading is not required provided there is a regional value content of not less than 45 percent.
SECTION XV	**BASE METALS AND ARTICLES OF BASE METAL**
Chapter 72	**Iron and steel**
72.01	A change to heading 72.01 from any other heading.
7202.11 - 7202.49	A change to subheading 7202.11 through 7202.49 from any other heading

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7202.50 - 7202.70	A change to subheading 7202.50 through 7202.70 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent
7202.80 - 7202.99	A change to subheading 7202.80 through 7202.99 from any other heading.
72.03 - 72.08	A change to heading 72.03 through 72.08 from any other heading, including another heading within that group.
72.09 - 72.10	A change to heading 72.09 through 72.10 from any other heading, except from headings 72.08 or 72.11.
72.11	A change to heading 72.11 from any other heading, except from heading 72.08.
72.12	A change to heading 72.12 from any other heading except from headings 72.08 to 72.11.
72.13 - 72.14	A change to heading 72.13 through 72.14 from any other heading, including another heading within that group.
72.15	A change to heading 72.15 from any other heading except from headings 72.13 to 72.14.
72.16 - 72.24	A change to heading 72.16 through 72.24 from any other heading, including another heading within that group.
72.25	A change to heading 72.25 from any other heading except from heading 72.26.

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72.26	A change to heading 72.26 from any other heading, except from heading 72.25.
72.27	A change to heading 72.27 from any other heading, except from heading 72.28.
72.28	A change to heading 72.28 from any other heading, except from heading 72.27.
72.29	A change to heading 72.29 from any other heading, except from heading 72.27 to 72.28.
Chapter 73	**Articles of iron or steel**
73.01 - 73.20	A change to heading 73.01 through 73.20 from any other heading, including another heading within that group.
7321.11 - 7321.83	A change to subheading 7321.11 through 7321.83 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
7321.90	A change to subheading 7321.90 from any other heading.
73.22 - 73.23	A change to heading 73.22 through 73.23 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
7324.10 - 7324.29	A change to subheading 7324.10 through 7324.29 from any heading; or

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	A change of heading is not required provided there is a regional value content of not less than 45 percent.
7324.90	A change to subheading 7324.90 from any other heading.
73.25	A change to heading 73.25 from any other heading, except from heading 73.26.
73.26	A change to heading 73.26 from any other heading, except from heading 73.25.
Chapter 74	**Copper and articles thereof**
74.01 - 74.19	A change to heading 74.01 through 74.19 from any other heading, including another heading within that group.
Chapter 75	**Nickel and articles thereof**
75.01 - 75.08	A change to heading 75.01 through 75.08 from any other heading, including another heading within that group.
Chapter 76	**Aluminium and articles thereof**
76.01 - 76.09	A change to heading 76.01 through 76.09 from any other heading, including another heading within that group.
76.10 - 76.16	A change to heading 76.10 through 76.16 from any other heading, including another heading within that group; or
	A change of heading is not required provided there is a regional value content of not less than 45 percent.
Chapter 78	**Lead and articles thereof**

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78.01 - 78.06	A change to heading 78.01 through 78.06 from any other heading, including another heading within that group
Chapter 79	**Zinc and articles thereof**
79.01 - 79.07	A change to heading 79.01 through 79.07 from any other heading, including another heading within that group.
Chapter 80	**Tin and articles thereof**
80.01 - 80.07	A change to heading 80.01 through 80.07 from any other heading, including another heading within that group.
Chapter 81	**Other base metals; cermets; articles thereof**
8101.10 - 8101.94	A change to subheading 8101.10 through 8101.94 from any other chapter.
8101.95 - 8101.99	A change to subheading 8101.95 through 8101.99 from any other subheading, including another subheading within that group
8102.10 - 8102.94	A change to subheading 8102.10 through 8102.94 from any other chapter.
8102.95 - 8102.99	A change to subheading 8102.95 through 8102.99 from any other subheading, including another subheading within that group.
8103.20	A change to subheading 8103.20 from any other chapter

Schedule 5—*continued*

8103.30 - 8103.90	A change to subheading 8103.30 through 8103.90 from any other subheading, including another subheading within that group.
8104.11 - 8104.19	A change to subheading 8104.11 through 8104.19 from any other chapter.
8104.20 - 8104.90	A change to subheading 8104.20 through 8104.90 from any other subheading, including another subheading within that group.
8105.20	A change to subheading 8105.20 from any other chapter.
8105.30 - 8105.90	A change to subheading 8105.30 through 8105.90 from any other subheading, including another subheading within that group.
81.06	A change to heading 81.06 from any other chapter; or A change of chapter is not required provided there is a regional value content of not less than 45 percent.
8107.20	A change to subheading 8107.20 from any other chapter.
8107.30 - 8107.90	A change to subheading 8107.30 through 8107.90 from any other subheading, including another subheading within that group.
8108.20	A change to subheading 8108.20 from any other chapter.

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8108.30 - 8108.90	A change to subheading 8108.30 through 8108.90 from any other subheading, including another subheading within that group.
8109.20	A change to subheading 8109.20 from any other chapter.
8109.30 - 8109.90	A change to subheading 8109.30 through 8109.90 from any other subheading, including another subheading within that group.
8110.10	A change to subheading 8110.10 from any other chapter.
8110.20 - 8110.90	A change to subheading 8110.20 through 8110.90 from any other subheading, including another subheading within that group.
81.11	A change to heading 81.11 from any other chapter; or A change of chapter is not required provided there is a regional value content of not less than 45 percent.
8112.12	A change to subheading 8112.12 from any other chapter.
8112.13 - 8112.19	A change to subheading 8112.13 through 8112.19 from any other subheading, including another subheading within that group.
8112.21	A change to subheading 8112.21 from any other chapter.

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8112.22 - 8112.29	A change to subheading 8112.22 through 8112.29 from any other subheading, including another subheading within that group.
8112.30 - 8112.40	A change to the subheading 8112.30 through 8112.40 from any other chapter; or A change of chapter is not required provided there is a regional value content of not less than 45 percent.
8112.51	A change to subheading 8112.51 from any other chapter.
8112.52 - 8112.59	A change to subheading 8112.52 through 8112.59 from any other subheading, including another subheading within that group.
8112.92	A change to subheading 8112.92 from any other subheading; or A change of subheading is not required provided there is a regional value content of not less than 45 percent.
8112.99	A change to subheading 8112.99 from any other subheading.
81.13	A change to heading 81.13 from any other chapter; or A change of chapter is not required provided there is a regional value content of not less than 45 percent.
Chapter 82	**Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal**

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82.01	A change to heading 82.01 from any other chapter.
82.02 - 82.07	A change to heading 82.02 through 82.07 from any other chapter; or A change of chapter is not required provided there is a regional value content of not less than 45 percent.
82.08 - 82.10	A change to heading 82.08 through 82.10 from any other chapter.
82.11 - 82.15	A change to heading 82.11 through .82.15 from any other chapter; or A change of chapter is not required provided there is a regional value content of not less than 45 percent.
Chapter 83	**Miscellaneous articles of base metal**
8301.10 - 8301.50	A change to subheading 8301.10 through 8301.50 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8301.60 - 8301.70	A change to subheading 8301.60 through 8301.70 from any other heading.
83.02 - 83.04	A change to heading 83.02 through 83.04 from any other heading, including another heading within that group.
8305.10 - 8305.20	A change to subheading 8305.10 through 8305.20 from any other subheading, including another subheading within that group.

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8305.90	A change to subheading 8305.90 from any other heading.
83.06 - 83.07	A change to heading 83.06 through 83.07 from any other heading, including another heading within that group.
8308.10 - 8308.20	A change to subheading 8308.10 through 8308.20 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8308.90	A change to subheading 8308.90 from any other heading.
83.09 - 83.10	A change to heading 83.09 through 83.10 from any other heading, including another heading within that group.
8311.10 - 8311.30	A change to subheading 8311.10 through 8311.30 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8311.90	A change to subheading 8311.90 from any other heading.

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SECTION XVI	**MACHINERY AND MECHANICAL APPLICATIONS; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**
Chapter 84	**Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof**
8401.10 - 8401.30	A change to subheading 8401.10 through 8401.30 from any other subheading, including another subheading within that group.
8401.40	A change to subheading 8401.40 from any other heading.
8402.11 - 8402.20	A change to subheading 8402.11 through 8402.20 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8402.90	A change to subheading 8402.90 from any other heading

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8403.10	A change to subheading 8403.10 from any other subheading.
8403.90	A change to subheading 8403.90 from any other heading
8404.10 - 8404.20	A change to subheading 8404.10 through 8404.20 from any other subheading, including another subheading within that group.
8404.90	A change to subheading 8404.90 from any other heading.
8405.10	A change to subheading 8405.10 from any other subheading.
8405.90	A change to subheading 8405.90 from any other heading.
8406.10	A change to subheading 8406.10 from any other subheading.
8406.81	A change to subheading 8406.81 from any other subheading except from subheading 8406.82.
8406.82	A change to subheading 8406.82 from any other subheading except from subheading 8406.81.

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8406.90	A change to subheading 8406.90 from any other heading.
84.07 - 84.08	A change to heading 84.07 through 84.08 from any other heading, including another heading within that group.
8409.10	A change to subheading 8409.10 from any other heading.
8409.91 - 8409.99	A change to subheading 8409.91 through 8409.99 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8410.11 - 8410.13	A change to subheading 8410.11 through 8410.13 from any other subheading, except from subheading 8410.11 to 8410.13.
8410.90	A change to subheading 8410.90 from any other heading.
8411.11 - 8411.82	A change to subheading 8411.11 through 8411.82 from any other subheading except from subheading 8411.11 to 8411.82.

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8411.91 - 8411.99	A change to subheading 8411.91 through 8411.99 through from any other heading.
8412.10 - 8412.80	A change to subheading 8412.10 through 8412.80 from any other subheading, including another subheading within that group.
8412.90	A change to subheading 8412.90 from any other heading.
8413.11 - 8413.82	A change to subheading 8413.11 through 8413.82 from any other subheading, including another subheading within that group.
8413.91 - 8413.92	A change to subheading 8413.91 through 8413.92 from any other heading.
8414.10 - 8414.80	A change to subheading 8414.10 through 8414.80 from any other subheading, including another subheading within that group.
8414.90	A change to subheading 8414.90 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.

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8415.10 - 8415.83	A change to subheading 8415.10 through 8415.83 from any other subheading, including another subheading within that group.
8415.90	A change to subheading 8415.90 from any other heading.
8416.10 - 8416.30	A change to subheading 8416.10 through 8416.30 from any other subheading, including another subheading within that group.
8416.90	A change to subheading 8416.90 from any other heading.
8417.10 - 8417.80	A change to subheading 8417.10 through 8417.80 from any other subheading, including another subheading within that group.
8417.90	A change to subheading 8417.90 from any other heading.
8418.10 - 8418.69	A change to subheading 8418.10 through 8418.69 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.

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8418.91 - 8418.99	A change to subheading 8418.91 through 8418.99 from any other heading.
8419.11	A change to subheading 84.19.11 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8419.19 - 8419.89	A change to subheading 8419.19 through 8419.89 from any other subheading, including another subheading within that group.
8419.90	A change to subheading 8419.90 from any other heading.
8420.10	A change to subheading 8420.10 from any other subheading.
8420.91 - 8420.99	A change to subheading 8420.91 through 8420.99 from any other heading.
8421.11 - 8421.39	A change to subheading 8421.11 through 8421.39 from any other subheading, including another subheading within that group.
8421.91	A change to subheading 8421.91 from any other heading.

Schedule 5—*continued*

8421.99	A change to subheading 8421.99 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8422.11 - 8422.40	A change to subheading 8422.11 through 8422.40 from any other subheading, including another subheading within that group.
8422.90	A change to subheading 8422.90 from any other heading.
8423.10 - 8423.89	A change to subheading 8423.10 through 8423.89 from any other subheading, including another subheading within that group
8423.90	A change to subheading 8423.90 from any other heading.
8424.10 - 8424.89	A change to subheading 8424.10 through 8424.89 from any other subheading, including another subheading within that group.
8424.90	A change to subheading 8424.90 from any other heading.

Schedule 5—*continued*

84.25 - 84.30	A change to heading 84.25 through 84.30 from any other heading, including another heading within that group.
84.31	A change to heading 84.31 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8432.10 - 8432.80	A change to subheading 8432.10 through 8432.80 from any other subheading, including another subheading within that group.
8432.90	A change to subheading 8432.90 from any other heading.
8433.11 - 8433.60	A change to subheading 8433.11 through 8433.60 from any other subheading, including another subheading within that group.
8433.90	A change to subheading 8433.90 from any other heading.
8434.10 - 8434.20	A change to subheading 8434.10 through 8434.20 from any other subheading, including another subheading within that group.

Schedule 5—*continued*

8434.90	A change to subheading 8434.90 from any other heading.
8435.10	A change to subheading 8435.10 from any other subheading.
8435.90	A change to subheading 8435.90 from any other heading.
8436.10 - 8436.80	A change to subheading 8436.10 through 8436.80 from any other subheading, including another subheading within that group.
8436.91 - 8436.99	A change to subheading 8436.91 through 8436.99 from any other heading.
8437.10 - 8437.80	A change to subheading 8437.10 through 8437.80 from any other subheading, including another subheading within that group.
8437.90	A change to subheading 8437.90 from any other heading.
8438.10 - 8438.80	A change to subheading 8438.10 through 8438.80 from any other subheading, including another subheading within that group.

Schedule 5—*continued*

8438.90	A change to subheading 8438.90 from any other heading.
8439.10 - 8439.30	A change to subheading 8439.10 through 8439.30 from any other subheading, including another subheading within that group.
8439.91 - 8439.99	A change to subheading 8439.91 through 8439.99 from any other heading.
8440.10	A change to subheading 8440.10 from any other subheading.
8440.90	A change to subheading 8440.90 from any other heading.
8441.10 - 8441.80	A change to subheading 8440.10 through 8441.80 from any other subheading, including another subheading within that group.
8441.90	A change to subheading 8441.90 from any other heading.
8442.10 - 8442.30	A change to subheading 8442.10 through 8442.30 from any other subheading, including another subheading within that group.

Schedule 5—*continued*

8442.40 - 8442.50	A change to subheading 8442.40 through 8442.50 from any other heading.
8443.11 - 8443.60	A change to subheading 8443.11 through 8443.60 from any other subheading, including another subheading within that group.
8443.90	A change to subheading 8443.90 from any other heading.
84.44 - 84.47	A change to heading 84.44 through 84.47 from any other heading, including another heading within that group.
8448.11 - 8448.19	A change to subheading 8448.11 through 8448.19 from any other subheading, including another subheading within that group.
8448.20 - 8448.59	A change to subheading 8448.20 through 8448.59 from any other heading.
84.49	A change to heading 84.49 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent
8450.11 - 8450.20	A change to subheading 8450.11 through 8450.20 from any other heading; or

Schedule 5—*continued*

	A change of heading is not required provided there is a regional value content of not less than 45 percent.
8450.90	A change to subheading 8450.90 from any other heading.
8451.10 - 8451.80	A change to subheading 8451.10 through 8451.90 from any other subheading, including another subheading within that group.
8451.90	A change to subheading 8451.90 from any other heading.
8452.10 - 8452.29	A change to subheading 8452.10 through 8452.29 from any other subheading, including another subheading within that group.
8452.30 - 8452.90	A change to subheading 8452.30 through 8452.90 from any other heading; or
	A change of heading is not required provided there is a regional value content of not less than 45 percent.
8453.10 - 8453.80	A change to subheading 8453.10 through 8453.80 from any other subheading, including another subheading within that group.

Schedule 5—*continued*

8453.90	A change to subheading 8453.90 from any other heading.
8454.10 - 8454.30	A change to subheading 8454.10 through 8454.30 from any other subheading, including another subheading within that group.
8454.90	A change to subheading 8454.90 from any other heading.
8455.10 - 8455.22	A change to subheading 8455.10 through 8455.22 from any other subheading, including another subheading within that group.
8455.30 - 8455.90	A change to subheading 8455.30 through 8455.90 from any other heading.
84.56 - 84.66	A change to heading 84.56 through 84.66 from any other heading, including another heading within that group.
8467.11 - 8467.89	A change to subheading 8467.11 through 8467.89 from any other subheading, including another subheading within that group.
8467.91 - 8467.99	A change to subheading 8467.91 through 8467.99 from any other heading.

Schedule 5—*continued*

8468.10 - 8468.80	A change to subheading 8468.10 through 8468.80 from any other subheading, including another subheading within that group.
8468.90	A change to subheading 8468.90 from any other heading.
84.69	A change to heading 84.69 from any other heading.
8470.10 - 8471.90	A change to subheading 8470.10 through 8471.90 from any other subheading, including another subheading within that group.
84.72 - 84.73	A change to heading 84.72 through 84.73 from any other heading, including another heading within that group.
8474.10 - 8474.80	A change to subheading 8474.10 through 8474.80 from any other subheading, except from subheading 8474.10 to 8474.80.
8474.90	A change to subheading 8474.90 from any other heading.
8475.10	A change to subheading 8475.10 from any other subheading.

Schedule 5—*continued*

8475.21	A change to subheading 8475.21 from any other subheading; except from subheading 8475.29.
8475.29	A change to subheading 8475.29 from any other subheading; except from subheading 8475.21.
8475.90	A change to subheading 8475.90 from any other heading.
8476.21 - 8476.89	A change to subheading 8476.21 through 8476.89 from any other subheading, except from subheading 8476.21 to 8476.89.
8476.90	A change to subheading 8476.90 from any other heading.
8477.10 - 8477.80	A change to subheading 8477.10 through 8477.80 from any other subheading, including another subheading within that group.
8477.90	A change to subheading 8477.90 from any other heading.
8478.10	A change to subheading 8478.10 from any other subheading.

Schedule 5—*continued*

8478.90	A change to subheading 8478.90 from any other heading.
8479.10 - 8479.89	A change to subheading 8479.10 through 8477.89 from any other subheading, including another subheading within that group.
8479.90	A change to subheading 8479.90 from any other heading.
84.80	A change to heading 84.80 from any other heading.
8481.10 - 8481.40	A change to subheading 8481.10 through 8481.40 from any other subheading, including another subheading within that group.
8481.80	A change to subheading 8481.80 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8481.90	A change to subheading 8481.90 from any other heading.

Schedule 5—*continued*

8482.10 - 8482.80	A change to subheading 8482.10 through 8482.80 from any other subheading, including another subheading within that group.
8482.91 - 8482.99	A change subheading 8482.91 through 8482.99 from any other heading.
8483.10 - 8483.60	A change to subheading 8483.10 through 8483.60 from any other subheading, including another subheading within that group.
8483.90	A change to subheading 8483.90 from any other heading.
8484.10 - 8484.90	A change to subheading 8484.10 through 8484.90 from any other subheading, including another subheading within that group; or A change of subheading is not required provided there is a regional value content of not less than 45 percent.
84.85	A change to heading 84.85 from any other heading.

Schedule 5—*continued*

Chapter 85	**Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles**
85.01 - 85.02	A change to heading 85.01 through 85.02 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
85.03	A change to heading 85.03 from any other heading.
8504.10 - 8504.50	A change to subheading 8504.10 through 8504.50 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8504.90	A change to subheading 8504.90 from any other heading.

Schedule 5—*continued*

8505.11 - 8505.30	A change to subheading 8505.11 through 8505.30 from any other subheading, including another subheading within that group.
8505.90	A change to subheading 8505.90 from any other heading.
8506.10 - 8506.40	A change to subheading 8506.10 through 8506.40 from any other subheading, including another subheading within that group.
8506.50 - 8506.80	A change to subheading 8506.50 through 8506.80 from any other subheading, except from subheadings 8506.50 to 8506.80.
8506.90	A change to subheading 8506.90 from any other heading.
8507.10	A change to subheading 8507.10 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.

Schedule 5—*continued*

8507.20 - 8507.80	A change to subheading 8507.20 through 8507.80 from any other subheading, including another subheading within that group.
8507.90	A change to subheading 8507.90 from any other heading.
8509.10 - 8509.20	A change to subheading 8509.10 through 8509.20 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8509.30 - 8509.80	A change to subheading 8509.30 through 8509.80 from any other subheading, including another subheading within that group.
8509.90	A change to subheading 8509.90 from any other heading.
8510.10 - 8510.30	A change to subheading 8510.10 through 8510.30 from any other subheading, including another subheading within that group.
8510.90	A change to subheading 8510.90 from any other heading.

Schedule 5—*continued*

8511.10 - 8511.80	A change to subheading 8511.10 through 8511.80 from any other subheading, including another subheading within that group.
8511.90	A change to subheading 8511.90 from any other heading.
8512.10 - 8512.40	A change to subheading 8512.10 through 8512.40 from any other subheading, including another subheading within that group.
8512.90	A change to subheading 8512.90 from any other heading.
8513.10	A change to subheading 8513.10 from any other subheading.
8513.90	A change to subheading 8513.90 from any other heading.
8514.10 - 8514.40	A change to subheading 8514.10 through 8514.40 from any other subheading, including another subheading within that group.
8514.90	A change to subheading 8514.90 from any other heading.

Schedule 5—*continued*

8515.11 - 8515.80	A change to subheading 8515.11 through 8515.80 from any other subheading, including another subheading within that group.
8515.90	A change to subheading 8515.90 from any other heading.
8516.10 - 8516.80	A change to subheading 8516.10 through 8516.80 from any other subheading, including another subheading within that group.
8516.90	A change to heading 8516.90 from any other heading.
8517.11 - 8517.80	A change to subheading 8517.11 through 8517.80 from any other subheading, including another subheading within that group.
8517.90	A change to subheading 8517.90 from any other heading.
8518.10 - 8518.50	A change to subheading 8518.10 through 8518.50 from any other subheading, including another subheading within that group.
8518.90	A change to subheading 8518.90 from any other heading.

Schedule 5—*continued*

85.19 - 85.29	A change to heading 85.19 through 85.29 from any other heading, including another heading within that group.
8530.10 - 8530.80	A change to subheading 8530.10 through 8530.80 from any other subheading, including another subheading within that group.
8530.90	A change to subheading 8530.90 from any other heading.
8531.10 - 8531.80	A change to subheading 8531.10 through 8531.80 from any other subheading, including another subheading within that group.
8531.90	A change to subheading 8531.90 from any other heading.
8532.10 - 8532.30	A change to subheading 8532.10 through 8532.30 from any other subheading, including another subheading within that group.
8532.90	A change to subheading 8532.90 from any other heading.

Schedule 5—*continued*

8533.10 - 8533.40	A change to subheading 8533.10 through 8533.40 from any other subheading, including another subheading within that group.
8533.90	A change to subheading 8533.90 from any other heading.
85.34	A change to heading 85.34 from any other heading.
8535.10 - 8537.20	A change to subheading 8535.10 through 8537.20 from any other subheading, including another subheading within that group.
85.38	A change to heading 85.38 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8539.10 - 8539.49	A change to subheading 8539.10 through 8539.49 from any other subheading, including another subheading within that group.
8539.90	A change to subheading 8539.90 from any other heading.

Schedule 5—*continued*

8540.11 - 8540.89	A change to subheading 8540.11 through 8540.89 from any other subheading, including another subheading within that group.
8540.91 - 8540.99	A change to subheading 8540.91 through 8540.99 from any other heading.
8541.10 - 8541.60	A change to subheading 8541.10 through 8541.60 from any other subheading, including another subheading within that group.
8541.90	A change to subheading 8541.90 from any other heading.
8542.10 - 8542.70	A change to subheading 8542.10 through 8542.70 from any other subheading, including another subheading within that group.
8542.90	A change to subheading 8542.90 from any other heading.
8543.11 -8543.89	A change to subheading 8543.11 through 8543.89 from any other subheading, including another subheading within that group.

Schedule 5—*continued*

8543.90	A change to subheading 8543.90 from any other heading.
85.44 - 85.48	A change to heading 85.44 through 85.48 from any other heading, including another heading within that group.
SECTION XVII	**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**
Chapter 86	**Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical including electromechanical traffic signaling equipment of all kinds**
86.01 - 86.08	A change to heading 86.01 through 86.08 from any other heading, including another heading within that group.
86.09	A change to heading 86.09 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.

Schedule 5—*continued*

Chapter 87	**Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof**
87.01 - 87.08	A change to heading 87.01 through 87.08 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
8709.11 - 8709.19	A change to subheading 8709.11 through 8709.19 from any other subheading, including another subheading within that group
8709.90	A change to subheading 8709.90 from any other heading.
87.10 - 87.13	A change to heading 87.10 through 87.13 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
87.14	A change to heading 87.14 from any other heading.
87.15	A change to heading 87.15 from any other heading; or

Schedule 5—*continued*

	A change of heading is not required provided there is a regional value content of not less than 45 percent.
8716.10 - 8716.80	A change to subheading 8716.10 through 8716.80 from any other subheading, including another subheading within that group.
8716.90	A change to subheading 8716.90 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
Chapter 88	**Aircraft, spacecraft, and parts thereof**
88.01 - 88.05	A change to heading 88.01 through 88.05 from any other heading, including another heading within that group.
Chapter 89	**Ships, boats and floating structures**
89.01 - 89.07	A change to heading 89.01 through 89.07 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.

Schedule 5—*continued*

89.08	A change to heading 89.08 from any other heading.
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	**Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof**
90.01 - 90.02	A change to heading 90.01 through 90.02 from any other heading, including another heading within that group.
9003.11 - 9003.19	A change to subheading 9003.11 through 9003.19 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
9003.90	A change to subheading 9003.90 from any other heading.

Schedule 5—*continued*

90.04	A change to heading 90.04 from any other heading.
9005.10 - 9005.80	A change to subheading 9005.10 through 9005.80 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
9005.90	A change to subheading 9005.90 from any other heading.
9006.10 - 9006.69	A change to subheading 9006.10 through 9006.69 from any other subheading, including another subheading within that group.
9006.91 - 9006.99	A change to subheading 9006.91 through 9006.99 from any other heading.
9007.11 - 9007.20	A change to subheading 9007.11 through 9007.20 from any other subheading, including another subheading within that group.
9007.91 - 9007.92	A change to subheading 9007.91 through 9007.92 from any other heading.

Schedule 5—*continued*

9008.10 - 9008.40	A change to subheading 9008.10 through 9008.40 from any other subheading, including another subheading within that group.
9008.90	A change to subheading 9008.90 from any other heading.
9009.11 - 9009.30	A change to subheading 9009.11 through 9009.30 from any other subheading, including another subheading within that group.
9009.91 - 9009.99	A change to subheading 9009.91 through 9009.99 from any other heading.
9010.10 - 9010.60	A change to subheading 9010.10 through 9010.60 from any other subheading, including another subheading within that group.
9010.90	A change to subheading 9010.90 from any other heading.
9011.10 - 9011.80	A change to subheading 9011.10 through 9011.80 from any other subheading, including another subheading within that group.
9011.90	A change to subheading 9011.90 from any other heading.

Schedule 5—*continued*

90.12.10	A change to subheading 90.12.10 from any other subheading.
9012.90	A change to subheading 9012.90 from any other heading.
9013.10 - 9013.80	A change to subheading 9013.10 through 9013.80 from any other subheading, including another subheading within that group.
9013.90	A change to subheading 9013.90 from any other heading.
9014.10 - 9014.80	A change to subheading 9014.10 through 9014.80 from any other subheading, including another subheading within that group.
9014.90	A change to subheading 9014.90 from any other heading.
9015.10 - 9015.80	A change to subheading 9015.10 through 9015.80 from any other subheading, including another subheading within that group.
9015.90	A change to subheading 9015.90 from any other heading.
90.16	A change to heading 90.16 from any other heading; or

Schedule 5—*continued*

	A change of heading is not required provided there is a regional value content of not less than 45 percent.
9017.10 - 9017.80	A change to subheading 9017.10 through 9017.80 from any other subheading, including another subheading within that group.
9017.90	A change to subheading 9017.90 from any other heading.
90.18 - 90.20	A change to heading 90.18 through 90.20 from any other heading, including another heading within that group; or
	A change of heading is not required provided there is a regional value content of not less than 45 percent.
90.21	A change to heading 90.21 from any other heading
9022.12 - 9022.30	A change to subheading 9022.12 through 9022.30 from any other subheading, including another subheading within that group.
9022.90	A change to subheading 9022.90 from any other heading.
90.23	A change to heading 90.23 from any other heading.

Schedule 5—*continued*

9024.10 - 9024.80	A change to subheading 9024.10 through 9024.80 from any other subheading, including another subheading within that group.
9024.90	A change to subheading 9024.90 from any other heading.
9025.11 - 9025.80	A change to subheading 9025.11 through 9025.80 from any other subheading, including another subheading within that group.
9025.90	A change to subheading 9025.90 from any other heading.
9026.10 - 9026.80	A change to subheading 9026.10 through 9026.80 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
9026.90	A change to subheading 9026.90 from any other heading.
9027.10 - 9027.80	A change to subheading 9027.10 through 9027.80 from any other subheading, including another subheading within that group.

Schedule 5—*continued*

9027.90	A change to heading 9027.90 from any other heading.
9028.10 - 9028.30	A change to subheading 9028.10 through 9028.30 from any other subheading, including another subheading within that group.
9028.90	A change to subheading 9028.90 from any other heading.
9029.10 - 9029.20	A change to subheading 9029.10 through 9029.20 from any other subheading, including another subheading within that group.
9029.90	A change to subheading 9029.90 from any other heading.
9030.10 - 9030.89	A change to subheading 9030.10 through 9030.89 from any other subheading, including another subheading within that group.
9030.90	A change to subheading 9030.90 from any other heading.
9031.10 - 9031.80	A change to subheading 9031.10 through 9031.80 from any other subheading, including another subheading within that group.

Schedule 5—*continued*

9031.90	A change to subheading 9031.90 from any other heading.
9032.10	A change to subheading 9032.10 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
9032.20 - 9032.89	A change to subheading 9032.20 through 9032.89 from any other subheading, including another subheading within that group.
9032.90	A change to subheading 9032.90 from any other heading.
90.33	A change to heading 90.33 from any other heading.
Chapter 91	**Clocks and watches and parts thereof**
91.01 - 91.10	A change to heading 91.01 through 91.10 from any other heading, including another heading within that group; or A change of heading is not required provided there is a regional value content of not less than 45 percent.

Schedule 5—*continued*

9111.10 - 9111.80	A change to subheading 9111.10 through 9111.80 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
9111.90	A change to subheading 9111.90 from any other heading.
9112.20	A change to subheading 9112.20 from any other subheading.
9112.90	A change to subheading 9112.90 from any other heading.
91.13	A change to heading 91.13 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
91.14	A change to heading 91.14 from any other heading.
Chapter 92	**Musical instruments; parts and accessories of such articles**
92.01 - 92.09	A change to heading 92.01 through 92.09 from any other heading, including another heading within that group.

Schedule 5—*continued*

SECTION XIX	**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**
Chapter 93	**Arms and ammunition; parts and accessories thereof**
93.01 - 93.05	A change to heading 93.01 through 93.05 from any other heading, including another heading within that group.
93.06 - 93.07	A change to heading 93.06 through 93.07 from any other chapter; or A change of chapter is not required provided there is a regional value content of not less than 45 percent.
SECTION XX	**MISCELLANEOUS MANUFACTURED ARTICLES**
Chapter 94	**Furniture; Bedding, Mattresses, Mattress Supports, Cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**
9401.10 - 9401.80	A change to subheading 9401.10 through 9401.80 from any other heading; or

Schedule 5—*continued*

	A change of heading is not required provided there is a regional value content of not less than 45 percent.
9401.90	A change to subheading 9401.90 from any other heading.
94.02	A change to heading 94.02 from any other chapter; or A change of chapter is not required provided there is a regional value content of not less than 45 percent.
9403.10 - 9403.80	A change to subheading 9403.10 through 9403.80 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
9403.90	A change to subheading 9403.90 from any other heading.
94.04	A change to heading 94.04 from any other chapter.
9405.10 - 9405.60	A change to subheading 9405.10 through 9405.60 from any other heading; or

Schedule 5—*continued*

	A change of heading is not required provided there is a regional value content of not less than 45 percent.
9405.91 - 9405.99	A change to subheading 9405.91 through 9405.99 from any other heading.
94.06	A change to heading 94.06 from any other heading.
Chapter 95	**Toys, games and sports requisites; parts and accessories thereof**
95.01	A change to heading 95.01 from any other chapter; or
	A change of chapter is not required provided there is a regional value content of not less than 45 percent.
9502.10	A change to subheading 9502.10 from any other heading; or
	A change of heading is not required provided there is a regional value content of not less than 45 percent.
9502.91 - 9502.99	A change to subheading 9502.91 through 9502.99 from any other heading.
95.03 - 95.08	A change to heading 95.03 through 95.08 from any other chapter.

Schedule 5—*continued*

Chapter 96	**Miscellaneous manufactured articles**
96.01 - 96.05	A change to heading 96.01 through 96.05 from any other chapter.
9606.10	A change to subheading 9606.10 from any other heading.
9606.21 - 9606.29	A change to subheading 9606.21 through 9606.29 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
9606.30	A change to subheading 9606.30 from any other heading.
9607.11 - 9607.19	A change to subheading 9607.11 through 9607.19 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
9607.20	A change to subheading 9607.20 from any other heading.

Schedule 5—*continued*

9608.10 - 9608.31	A change to subheading 9608.10 through 9608.31 from any other subheading, including another subheading within that group.
9608.39 - 9608.99	A change to subheading 9608.39 through 9608.99 from any other heading.
96.09 - 96.12	A change to heading 96.09 through 96.12 from any other chapter.
9613.10 - 9613.80	A change to subheading 9613.10 through 9613.80 from any other heading; or A change of heading is not required provided there is a regional value content of not less than 45 percent.
9613.90	A change to subheading 9613.90 from any other heading.
96.14	A change to heading 96.14 from any other heading.
96.15 - 96.16	A change to heading 96.15 through 96.16 from any other heading, including another heading within that group.
96 17	A change to heading 96.17 from any other heading; or

Schedule 5—*continued*

	A change of heading is not required provided there is a regional value content of not less than 45 percent.
96.18	A change to heading 96.18 from any other heading.
SECTION XXI	**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**
Chapter 97	**Works of art, collectors' pieces and antiques**
97.01 - 97.06	A change to heading 97.01 through 97.06 from any other chapter.

Schedule 6

r 5lU

Goods to which regulation 51U applies

Goods classified in the following Tariff subheadings are goods to which regulation 51U applies:

4014.90, 7015.40, 7019.90, 8207.19, 8409.99, 8412.80, 8414.59, 8414.80, 8414.90, 8415.81, 8415.90, 8421.21, 8421.99, 8422.30, 8422.40, 8423.82, 8423.89, 8423.90, 8424.30, 8424.90, 8437.90, 8441.10, 8443.90, 8451.29, 8462.31, 8462.99, 8467.22, 8467.91, 8467.99, 8471.60, 8471.70, 8471.80, 8473.29, 8473.30, 8479.89, 8479.90, 8480.20, 8480.49, 8480.79, 8483.50, 8484.20, 8501.20, 8501.31, 8501.32, 8501.33, 8501.34, 8501.53, 8501.61, 8501.62, 8502.11, 8502.12, 8502.13, 8502.20, 8502.31, 8502.39, 8502.40, 8504.21, 8504.22, 8504.31, 8504.32, 8504.33, 8504.34, 8504.40, 8504.90, 8505.11, 8505.19, 8506.90, 8507.40, 8509.20, 8509.90, 8511.20, 8511.80, 8514.10, 8514.30, 8514.40, 8514.90, 8515.11, 8515.19, 8515.21, 8515.31, 8515.80, 8515.90, 8516.21, 8516.33, 8518.29, 8518.50, 8520.32, 8520.33, 8520.39, 8520.90, 8522.10,

Schedule 6—*continued*

8522.90, 8523.30, 8524.60, 8525.10, 8525.30, 8526.10, 8526.91, 8526.92, 8531.90, 8535.29, 8535.40, 8536.41, 8536.49, 8539.29, 8539.32, 8539.39, 8539.41, 8539.49, 8539.90, 8540.72, 8540.79, 8540.89, 8542.21, 8542.29, 8543.20, 8543.30, 8543.90, 8544.41, 8545.20, 8546.10, 8548.10, 8714.93, 8714.96, 8803.30, 8905.20, 9001.10, 9001.50, 9006.10, 9008.30, 9010.90, 9013.80, 9017.20, 9017.80, 9018.11, 9027.90, 9031.10, 9031.80, 9032.90, 9033.00, 9403.70, 9403.80, and 9405.50.

Diane Morcom,

Clerk of the Executive Council.

Explanatory note

This note is not part of these regulations, but is intended to indicate its general effect.

These regulations, which come into force on 1 May 2006, amend the Customs and Excise Regulations 1996. The regulations provide rules to determine whether goods have been produced or manufactured in a country that is entitled to preferential tariffs under the Trans-Pacific Strategic Economic Partnership Agreement. The regulations apply to Singapore, and to Brunei Darussalam and Chile if Brunei Darussalam and Chile are declared to be specified TPA parties for the purposes of the Tariff Act 1988.

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