

AKTA KASTAM 1967

PERINTAH DUTI KASTAM (BARANG-BARANG DI BAWAH PERJANJIAN PERDAGANGAN BEBAS ANTARA MALAYSIA DENGAN NEW ZEALAND) 2010

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Kastam 1967 [Akta 235], Menteri membuat perintah berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Kastam (Barang-Barang Di Bawah Perjanjian Perdagangan Bebas Antara Malaysia Dengan New Zealand) 2010**.
- (2) Perintah ini hendaklah mula berkuat kuasa pada 1 Ogos 2010.

Tafsiran

2. Dalam Perintah ini, melainkan jika konteksnya menghendaki makna yang lain –

“MNZFTA” ertinya Perjanjian Perdagangan Bebas Antara Malaysia - New Zealand.

Duti Import

3. (1) Tertakluk kepada peruntukan Jadual Pertama, duti import hendaklah dilevi ke atas, dan dibayar oleh pengimport, berkenaan dengan barang-barang yang dinyatakan dalam Jadual Kedua, yang berasal dari negeri New Zealand, mengikut kadar duti import yang dinyatakan dalam ruang (4) Jadual Kedua, yang diimport ke Malaysia.

(2) Jika suatu kadar duti import dinyatakan dalam ruang (4) Jadual Kedua berkenaan dengan sesuatu jenis barang-barang yang tertentu, maka kadar itu hendaklah dilevi ke atas dan hendaklah dibayar oleh pengimport sebagai ganti duti import penuh yang sepadan yang dikenakan di bawah Perintah Duti Kastam 2007 [P.U.(A) 441/2007], hanya berkenaan dengan barang-barang dari jenis yang dibuktikan hingga memuaskan hati Ketua Pengarah sebagai telah berasal dari negeri New Zealand.

(3) Dalam hal barang-barang yang boleh dikenakan duti import di bawah Perintah Duti Kastam 2007 yang diimport pada atau dengan mana-mana orang yang memasuki Malaysia atau dalam bagasi orang itu dan yang dimaksudkan untuk kegunaan bukan komersial (kecuali kenderaan bermotor, minuman beralkohol, spirit, tembakau dan rokok) hanya duti kastam pada kadar sama rata 30% *ad valorem* hendaklah dilevi ke atas dan dibayar oleh pengimport atas barang-barang itu.

(4) Berhubung dengan barang-barang yang tidak dinyatakan dalam Jadual Kedua, duti import hendaklah dilevi ke atas barang-barang itu mengikut kadar penuh yang dinyatakan dalam Perintah Duti Kastam 2007.

Tafsiran kadar yang dinyatakan dalam Jadual Kedua

4. Melainkan jika dinyatakan selainnya, kadar yang dilevi di bawah subperenggan 3(1) hendaklah mengikut kiraan peratusan nilai barang-barang.

Penjenisan barang-barang

5. Penjenisan barang-barang dalam Jadual Kedua hendaklah mematuhi Rukun tafsiran Jadual dalam Perintah Duti Kastam 2007.

CUSTOMS ACT 1967

CUSTOMS DUTIES (GOODS UNDER THE FREE TRADE AGREEMENT BETWEEN MALAYSIA AND NEW ZEALAND) ORDER 2010

IN exercise of the powers conferred by subsection 11(1) of the Customs Act 1967 [Act 235], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Customs Duties (Goods Under the Free Trade Agreement Between Malaysia and New Zealand) Order 2010**.

(2) This Order comes into operation on 1 August 2010.

Interpretation

2. In this Order, unless the context otherwise requires –

“MNZFTA” means Malaysia – New Zealand Free Trade Agreement.

Import Duty

3. (1) Subject to the provisions of the First Schedule, import duty shall be levied on, and paid by the importer, in respect of goods specified in the Second Schedule, originating from New Zealand, at the rate of import duty specified in column (4) of the Second Schedule, imported into Malaysia.

(2) Where an import rate of duty is specified in column (4) of the Second Schedule in respect of a particular class of goods, such rate shall be levied on and shall be paid by the importer in lieu of the corresponding full import duty imposed under the Customs Duties Order 2007 [*P.U. (A) 441/2007*] only in respect of goods of the class which are shown to the satisfaction of the Director General to have originated from New Zealand.

(3) In the case of those goods liable to import duty under the Customs Duties Order 2007 imported on or with any person entering Malaysia or in the baggage of such person and is intended for non-commercial use (except motor vehicles, alcoholic beverages, spirits, tobacco and cigarettes) only a customs duty at a flat rate of 30% *ad valorem* shall be levied on and paid by the importer on such goods.

(4) In relation to goods not specified in the Second Schedule, import duties shall be levied at the full rates specified in the Customs Duties Order 2007.

Interpretation of rates shown in the Second Schedule

4. Unless otherwise specified, the rates levied under subparagraph 3(1) shall be expressed as the percentage of the value of goods.

Classification of goods

5. The classification of goods in the Second Schedule shall be governed by the Rules for the interpretation of the Schedules in the Customs Duties Order 2007.

JADUAL PERTAMA/*FIRST SCHEDULE*

[Subperenggan 3(1)/*Subparagraph 3(1)*]

Bahagian I/*Part I*

Rules of Origin Under The Free Trade Agreement Between Malaysia and New Zealand

Rule 1: Definitions

For the purposes of this Order:

- (a) “Aquaculture” means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;

- (b) “CIF” means the value of the good imported, and includes the cost of freight and insurance up to the port or place of entry into the country of importation;
- (c) “FOB” means the free-on-board valuation of the good, inclusive of the cost of transport to the port or site of final shipment abroad;
- (d) “Generally Accepted Accounting Principles” means the recognised accounting standards of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;
- (e) “Good(s)” means any merchandise, product, article or material;
- (f) “Identical and interchangeable material” means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished good cannot be distinguished from one another for origin by virtue of mere visual examination;
- (g) “Indirect material(s)” means goods used in the production, testing, or inspection of another good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of a good, such as:
 - (i) fuel, energy, catalysts and solvents;
 - (ii) equipment, devices, and supplies used for testing or inspection of the goods;
 - (iii) gloves, glasses, footwear, clothing, safety equipment and supplies;
 - (iv) tools, dies and moulds;
 - (v) spare parts and materials used for maintenance of equipment and buildings;
 - (vi) lubricant, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
 - (vii) any other goods which are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

- (h) “Material(s)” means any matter or substance including raw materials, ingredients, parts, and components used or consumed in the production of goods or physically incorporated into a good subjected to a process in the production of another good;
- (i) “Minimal operations or processes” mean operations or processes which contribute minimally to the essential characteristics of the goods and which, by themselves or in combination, do not confer origin;
- (j) “Non-originating good(s) or non-originating material(s)” means goods or materials which does not qualify as originating under this Chapter;
- (k) “Originating good(s) or originating material(s)” means goods or materials that qualify as originating under this Chapter;
- (l) “Packing materials and containers for shipment” means goods used to protect a good during its transportation other than containers and packaging materials used for retail sale;
- (m) “Producer” means a person who engages in the production of a good; and
- (n) “Production” means methods of obtaining goods, including growing, cultivating, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, farming, trapping, hunting, manufacturing, aquaculture, producing, processing or assembling a good.

Rule 2: Origin Criteria

For the purposes of this Order, goods imported by a Party shall be deemed to be originating goods if they conform to the origin requirements under any one of the following:

- (a) goods which are wholly obtained or produced as defined in Rule 3 (Wholly Obtained or Produced Goods);
- (b) goods produced entirely in the territory of one or both of the Parties exclusively from originating materials from one or both of the Parties; or
- (c) goods produced in the Parties from non-originating materials provided such goods meet the requirements specified in Appendix C (Product Specific Rules);

and meet all other applicable requirements of this Order.

Rule 3: Wholly Obtained or Produced Goods

For the purposes of Rule 2(a) (Origin Criteria), the following goods shall be considered as wholly produced or obtained:

- (a) plant and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown, cultivated, harvested, picked, or gathered in the territory of a Party;
- (b) live animals born and raised in the territory of a Party;
- (c) goods obtained from live animals in the territory of a Party;
- (d) goods obtained from hunting, trapping, fishing, farming, cultivating, aquaculture, gathering, or capturing in the territory of a Party;
- (e) minerals and other naturally occurring substances extracted or taken from the soil, waters or seabed and subsoil, in the territory of a Party;
- (f) goods of sea-fishing and other marine goods taken from the high seas, in accordance with the *United Nations Convention on the Law of the Sea 1982* (“UNCLOS”), by any vessel registered or recorded and entitled to fly the flag of that Party;
- (g) goods produced on board any factory ship registered or recorded and entitled to fly the flag of a Party from the goods referred to in subparagraph (f);
- (h) goods taken by a Party, or a person of a Party, from the seabed and subsoil beyond the Exclusive Economic Zone and adjacent Continental Shelf of that Party and beyond areas over which third parties exercise jurisdiction under exploitation rights granted in accordance with the UNCLOS;
- (i) goods which are:
 - (i) waste and scrap derived from production and consumption in the territory of a Party provided that such goods are fit only for the recovery of raw materials; or
 - (ii) used goods collected in the territory of a Party provided that such goods are fit only for the recovery of raw materials; and
- (j) goods produced or obtained in the territory of a Party solely from products referred to in subparagraphs (a) to (i) or from their derivatives.

Rule 4: Qualifying Value Content

1. For the purposes of Appendix C (Product Specific Rules), Qualifying Value Content (“QVC”) of a good shall be calculated as follows:

$$\text{QVC} = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100$$

where:

QVC is the qualifying value content of a good, expressed as a percentage.

VNM is the value of the non-originating materials.

The VNM shall be:

- (a) the CIF value at the time of importation of the materials; or
- (b) the earliest ascertained price paid or payable for non-originating materials, including materials of undetermined origin in the territory of the Party where the working or processing takes place. When, in the territory of a Party, the producer of a good acquires non-originating materials within that Party, the value of such materials shall not include freight, insurance, packing costs and any other costs incidental to the transport of those materials from the location of the supplier to the location of production.

2. The value of the goods under this Order shall be determined in accordance with the Customs Valuation Agreement.

Rule 5: Cumulative Rule of Origin

For the purposes of Rule 2 (Origin Criteria), a good which complies with the origin requirements provided therein and which is used in the other Party as a material in the production of another good shall be considered to originate in the Party where working or processing of the finished good has taken place.

Rule 6: Minimal Operations and Processes

Operations or processes undertaken by themselves or in combination with each other for the purpose, such as those listed below, are considered to be minimal and shall not confer origin:

- (a) ensuring preservation of goods in good condition for the purposes of transport or storage;

- (b) facilitating shipment or transportation;
- (c) packaging¹ or presenting goods for sale;
- (d) affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple processes consisting of sifting, classifying, washing, cutting, slitting, bending, coiling and uncoiling and other similar operations; and
- (f) mere dilution with water or another substance that does not materially alter the characteristics of the goods.

Rule 7: *De Minimis*

1. A good which does not satisfy a change in tariff classification required pursuant to Appendix C (Product Specific Rules) is nonetheless an originating good if the value of non-originating materials used in the production of the good that do not undergo the required change in tariff classification do not exceed ten percent of the FOB value of the good.

2. Notwithstanding paragraph 1, a good classified in Chapters 50 through 63 of the HS Code which does not satisfy a change in tariff classification required pursuant to Appendix C (Product Specific Rules) may nonetheless be an originating good if the weight of all non-originating materials used in the production of the good that do not undergo the required change in tariff classification do not exceed ten percent of the total weight of the good.

3. The goods under paragraphs 1 and 2 shall meet all other applicable requirements of this Order.

Rule 8: Direct Consignment

A good shall retain its originating status as determined under Rule 2 (Origin Criteria) if either of the following conditions have been met:

- (a) the good has been transported to the importing Party without passing through any non-Party; or
- (b) the good has transited through a non-Party, provided that:
 - (i) the good has not entered the commerce of a non-Party;

¹ This excludes encapsulation which is termed “packaging” by the electronics industry.

- (ii) the good has not undergone subsequent production or any other operation outside the territories of the Parties other than unloading, reloading, storing, or any other operations necessary to preserve it in good condition or to transport it to the other Party; and
- (iii) the transit entry is justified for geographical, economic or logistical reasons.

Rule 9: Packaging Materials and Containers for Retail Sale

Packaging materials and containers in which goods are packaged for retail sale, if classified with the goods, shall be disregarded in determining whether those goods have undergone the appropriate change in tariff classification set out in Appendix C (Product Specific Rules). However, if the goods are subject to a QVC requirement, the value of the packaging and containers used for retail sale shall be considered as originating or non-originating, as the case may be, in calculating the value of the goods.

Rule 10: Packing Materials and Containers for Shipment

The containers and packing materials exclusively used for the shipment of goods shall not be taken into account in determining the origin of any good.

Rule 11: Accessories, Spare Parts, Tools or Instructional and Information Materials

1. Accessories, spare parts, tools or instructional and information materials normally presented with the goods shall be regarded as originating goods and shall be disregarded in determining whether or not all the non-originating materials used in the production of the originating goods have undergone the applicable change in tariff classification, provided that:

- (a) the accessories, spare parts, tools or instructional and information materials are classified with and not invoiced separately from the goods; and
- (b) the quantities of those accessories, spare parts, tools or instructional and information materials are customary for the good.

2. If the goods are subject to a QVC requirement, the value of the accessories, spare parts, tools or instructional and information materials shall be taken into account as originating materials or non-originating materials, as the case may be.

3. This Rule does not apply where the accessories, spare parts, tools or instructional and information materials have been added solely for the purpose of artificially raising the QVC of the goods.

Rule 12: Indirect Materials

Indirect materials shall be considered to be originating materials, without regard to where they were produced, and their value shall be the cost registered in the accounting records of the producer of the goods.

Rule 13: Identical and Interchangeable Goods and Materials

For the purpose of establishing if a good is originating, when its manufacture utilises originating and non-originating materials, mixed or physically combined, the origin of such materials shall be determined by Generally Accepted Accounting Principles of stock control or inventory management applicable in the exporting Party.

Rule 14: Declaration of Origin/Certificate of Origin

A claim that goods are eligible for preferential tariff treatment shall be supported by a Declaration of Origin or Certificate of Origin as set out in Part II Procedures and Verification.

Rule 15: Denial of Preferential Tariff Treatment

The Customs Administration of the importing Party may deny a claim for preferential tariff treatment when –

- (a) the good does not qualify as an originating good; or
- (b) the importer, exporter or producer fails to comply with any of the relevant requirements of this Order.

Rule 16: Review and Appeal

The importing Party shall grant the right of appeal in matters relating to the eligibility for preferential tariff treatment to producers, exporters or importers of goods traded or to be traded between the Parties, in accordance with its domestic laws, regulations and administrative practices.

Bahagian II/Part II

Procedures and Verification for the Rules of Origin Under the Free Trade Agreement Between Malaysia and New Zealand

For the purpose of implementing the rules of origin Under the Free Trade Agreement Between Malaysia – New Zealand, the following procedures and verification on issuance & verification of the Certificate of Origin and Declaration of Origin shall apply.

Rule 1: Declaration of Origin

1. A claim that goods are eligible for preferential tariff treatment shall be supported by a declaration as to the origin of a good from the exporter or producer.
2. Notwithstanding paragraph 1, Malaysia may require its exporters to obtain a Certificate of Origin as specified in its domestic legislation and the Appendix A on Certificate of Origin. Malaysia may elect to waive the Certificate of Origin requirement at any time.
3. The Declaration of Origin under paragraph 1 shall be made on the export invoice, which together constitute the Declaration of Origin, be completed in English, be clearly legible and not obscure other information. The declaration shall state:

For goods wholly obtained:

“I [state name and designation], being the [exporter/producer/exporter and producer] hereby declare that the stipulated goods on this invoice [item numbers...] originate in [Malaysia/New Zealand] and comply with Rule 2(a) or (b) (Origin Criteria) of the Malaysia – New Zealand Free Trade Agreement.”

For other originating goods:

“I [state name and designation], being the [exporter/producer/exporter and producer] hereby declare that the stipulated goods on this invoice [item numbers...] originate in [Malaysia/New Zealand] and comply with Rule 2(c) and Appendix C (Product Specific Rules) of the Malaysia – New Zealand Free Trade Agreement.”

4. Slight discrepancies as between the wording and detail stated on the Declaration of Origin submitted to the Customs Administration of the importing Party in clearance of goods that have no material effect shall not, of themselves, cause any claim for preferential tariff treatment to be denied.
5. The Declaration of Origin under paragraph 1 may be made in respect of one or more goods.

6. The Declaration of Origin under paragraph 1 or Certificate of Origin under paragraph 2 shall remain valid for a period of one year from the date on which the respective documents were issued.

7. The Declaration of Origin under paragraph 1 shall include:

- (a) a full description of the goods including quantity and value of goods exported;
- (b) the six digit level according to the HS;
- (c) the producer's name(s) and address if known (if the producer is not the exporter);
- (d) the exporter's name(s) and address;
- (e) the importer's name(s) and address;
- (f) date of invoice; and
- (g) marks, number of packages and gross weight.

A pro-forma invoice shall not be used for the purposes of claiming tariff preference.

8. If the exporter is not the producer of the goods referred to on the Declaration of Origin under paragraph 1, that exporter may complete and sign the declaration on the basis of:

- (a) the exporter's knowledge of whether the good qualifies as an originating good; or
- (b) a producer's written declaration that the good qualifies as an originating good.

9. If the Declaration of Origin is more than one page, then subsequent pages shall be numbered in sequence. For example: a three page Declaration of Origin invoice shall be numbered as 1 of 3, 2 of 3 and 3 of 3.

10. The requirements outlined in paragraphs 3 to 9 may be revised or modified by mutual decision of the Parties and set out in an Implementing Arrangement to this Order.

11. In the absence of sufficient evidence to prove the status of the originating good as may be required under this Rule, the Customs Administration of the importing Party may require payment of Most Favoured Nation ("MFN") duties or the deposit of a security equivalent to the amount of duties that would be payable if preferential tariff treatment did not apply.

Rule 2 : Circumstances When Declaration Not Required

In accordance with its domestic laws and regulations, the importing Party shall not require a Declaration of Origin under paragraph 1 Rule 1 (Declaration of Origin) or Certificate of Origin under paragraph 2 Rule 1 (Declaration of Origin) for claiming preferential tariff treatment for:

- (a) commercial and non-commercial importations which do not exceed US\$ 600 FOB or the equivalent amount in the importing Party's currency, or such higher amount as that importing Party may establish; or
- (b) any good for which a Party has waived the requirement for a declaration or Certification of Origin.

Rule 3: Verification of Origin

1. When there is a reasonable doubt as to the origin of a good the importing Party may, through its relevant Government authority, conduct a verification of eligibility for preferential tariff treatment by means of:

- (a) requests for information to the importer;
- (b) written, electronic or verbal questions and requests for information addressed to an exporter or producer in the territory of the exporting Party;
- (c) requests to the relevant Government authority of the exporting Party to verify the origin of the good;
- (d) if the request established in subparagraph (b) fails to determine the origin of good, requests through the relevant Government authority of the exporting Party to visit the premises of the exporter or producer of the goods; or
- (e) such other procedures as the Parties may agree.

2. Where a request is made by the importing Party to the exporting Party to verify the origin of the good:

- (a) such request shall only be made if the Customs value for duty is sufficiently material to warrant the request;
- (b) the request shall be accompanied by sufficient information to identify the good about which the request was made;
- (c) the requested Party shall, within 90 days of receiving the request, advise the importing Party as to:

- (i) the origin of the good; or
- (ii) the progress of the verification as to the origin of the good.

3. Prior to conducting a verification visit pursuant to paragraph 1(d), the importing Party shall:

- (a) deliver a written notification of its intention to conduct the visit to:
 - (i) the exporter or producer whose premises are to be visited;
 - (ii) the relevant Government authority of the exporting Party; and
- (b) obtain the written consent of the exporter or producer whose premises are to be visited.

Rule 4: Treatment of Goods for which Preference is Claimed

1. The Customs Administration of the importing Party shall grant preferential treatment to goods of the other Party only in those instances that an importer:

- (a) provides to the Customs Administration, as appropriate, the declaration under paragraph 1 Rule 1 (Declaration of Origin), or Certificate of Origin under paragraph 2 Rule 1 (Declaration of Origin); and
- (b) if required, provides additional documentary or other evidence, as appropriate, to substantiate the claim for preferential tariff treatment in subparagraph (a).

2. Notwithstanding paragraph 1, the importing Party may suspend the application of preferential tariff treatment to goods that are the subject of origin verification action under Rule 3 (Verification of Origin) for the duration of that action, or any part thereof.

3. The importing Party may deny preferential tariff treatment to an imported good or recover unpaid duties where:

- (a) the goods do not, or did not, meet the requirements of Part I (Rules of Origin);
- (b) the producer, exporter or importer of the goods fails to comply with any of the relevant requirements of Part I (Rules of Origin) for obtaining preferential tariff treatment; or
- (c) action taken under-Rule 3 (Verification of Origin) failed to verify the eligibility of the goods for preferential tariff treatment.

4. Each Party shall provide that, where a good would have qualified as an originating good when it was imported into the territory of that Party but was not accorded preferential tariff treatment, the importer may, in accordance with the domestic laws and regulations of the importing Party, apply for a refund of any Customs duties paid on presentation of the information required in paragraph 3 Rule 1 and paragraph 7 Rule 1 (Declaration of Origin).

Rule 5: Records

Both Parties shall require that exporters, producers, and importers in their respective territories maintain for a period of not less than six years after the date of exportation or importation, as the case may be, all records relating to that exportation or importation which are necessary to evidence that a good for which a claim for tariff preference was made qualified for preferential tariff treatment.

GUIDELINES ON ISSUANCE OF CERTIFICATE OF ORIGIN

1. The competent government authority means the authority that is responsible for the issuing of certificate of origin (hereinafter referred to as “CO”). The authority in Malaysia is Ministry of International Trade and Industry.
2. The competent governmental authority of the exporting Party shall, upon request made in writing by the exporter or its authorised agent, request for pre-exportation examination of the origin of the good and issue a CO or, under the authorisation given in accordance with the applicable laws and regulations of the exporting Party, to issue a CO.
3. Where the exporter of a good is not the producer of the good in the exporting Party, the exporter may request a CO on the basis of:
 - (a) a declaration provided by the exporter to the competent governmental authority based on the information provided by the producer of the good to that exporter; or
 - (b) a declaration voluntarily provided by the producer of the good directly to the competent governmental authority by the request of the exporter.
4. A CO shall be issued only after the exporter who requests for its issuance, or the producer of the good in the exporting Party referred to in subparagraph 3(b), proves to the competent governmental authority that the good to be exported qualifies as an originating good of the exporting Party.
5. If, after the issuance of the CO, the exporter or producer referred to in paragraph 4 knows that such a good does not qualify as an originating good of the exporting Party, they shall notify the competent governmental authority in writing and without delay, subject to the applicable laws and regulations of the exporting Party.
6. The competent governmental authority of the exporting Party shall, if they receive notification in accordance with paragraph 5, or if they have knowledge after the issuance of the CO that the good does not qualify as an originating good of the exporting Party, cancel the CO and promptly notify the cancellation to the exporter to whom the CO has been issued, and to the customs authority of the importing Party, except in the case where the exporter has returned the CO to the competent governmental authority of the exporting Party.
7. A CO must be on A4 size paper and shall be in the form attached and referred as Form MNZ. It shall be in the English language.
8. A CO shall bear a reference number separately given by each office of the competent governmental authority.

9. “A Certificate of Origin shall comprise one original and two (2) copies. The original copy shall be forwarded by the producer and/or exporter to the importer for submission to the customs authority of the importing Party. The duplicate shall be retained by the issuing authority of the exporting Party. The triplicate shall be retained by the producer and/or exporter.”

10. In the event of theft, loss or destruction of a CO, the manufacturer, producer, exporter or its authorized representative may apply to the Issuing Authority for a certified true copy of the original CO. The copy shall be made on the basis of the export documents in their possession and bear the words “**CERTIFIED TRUE COPY**”. This copy shall bear the date of issuance and reference number of the original CO. The certified true copy of a CO shall be issued no longer than 12 months from the date of issuance of the original CO.

MNZFTA CERTIFICATE OF ORIGIN FORM

1. Goods Consigned from Malaysia (Exporter's name, address) 		Reference No. <div style="text-align: center;"> MALAYSIA - NEW ZEALAND FREE TRADE AGREEMENT (MNZFTA) FORM MNZ (FOR MALAYSIA ONLY) </div>				
2. Goods Consigned to New Zealand (Importer's/Consignee's name, address) 						
3. Means of transport and route (as far as known) Shipment Date: Vessel's name/Aircraft etc. : Port of Discharge:						
4. Item number	5. Marks and numbers on packages	6. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable)	7. Origin Conferring Criterion (see Overleaf Notes)	8. Quantity (Gross weight or other measurement) and FOB value	9. Number and date of invoice(s)	
10. Declaration by the Malaysian exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in Malaysia and that they comply with the rules of origin, as provided in Part I (Rules of Origin) of the Malaysia-New Zealand Free Trade Agreement for the goods exported to New Zealand. Place and date, name, signature and company of authorised signatory			11. Certification On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Malaysia-New Zealand Free Trade Agreement. Place and date, signature and stamp of Authorised Issuing Authority			
12. <input type="checkbox"/> ISSUED RETROACTIVELY						

OVERLEAF NOTES

1. This Certificate of Origin is for Malaysian use only, in accordance with Rule 1.2 of Part II (Procedures and Verification) of the Malaysia-New Zealand Free Trade Agreement (MNZFTA). New Zealand exporters shall use a Declaration of Origin in accordance with Rule 1.1 of Part II (Procedures and Verification) of the MNZFTA.

2. **CONDITIONS:** To be eligible for the preferential treatment under the MNZFTA, goods exported from Malaysia must:

- a. Fall within a description of products eligible for concessions in New Zealand;
- b. Comply with the rules of origin, including consignment conditions, as provided in Part I (Rules of Origin) of the MNZFTA

3. Details of the Malaysian exporter of the goods (including name, address) and the New Zealand consignee (name and address) must be provided in Box 1 and Box 2 respectively.

4. **DESCRIPTION OF GOODS:** The description of each good in Box 6 must include the Harmonised Commodity Description and Coding System (HS Code) subheading at the 6-digit level of the exported product, and if applicable, product name and brand name. This information should be sufficiently detailed to enable the products to be identified by the Customs officer examining them.

5. **ORIGIN CRITERIA:** For the goods that meet the origin criteria, the Malaysian exporter should indicate in Box 7 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the country named in Box 10 of this form:	Insert in Box 7
(a) Goods wholly produced or obtained satisfying Rule 2(a) (Origin Criteria) of the MNZFTA	WO
(b) Goods produced entirely satisfying Rule 2(b) (Origin Criteria) of the MNZFTA	PE
(c) Not wholly produced or obtained in a Party, provided that the goods satisfying Rule 2(c) (Origin Criteria), i.e., if the good is specified in Appendix C (Product Specific Rules), all the product specific requirements listed have been met. <ul style="list-style-type: none"> - Change in Tariff Classification - Qualifying Value Content - Other, including a Specific Manufacturing or Processing Operation or a CTC or RVC requirement combined with an additional requirement 	PSR (CTC) PSR (QVC) PSR (Other)
(d) Should goods comply with Rule 7 (<i>De Minimis</i>)	"DMI"
(e) Should goods comply with Rule 5 (Cumulative Rule of Origin)	"ACU"

6. **EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT MUST QUALIFY IN ITS OWN RIGHT:** It is should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are exported.

7. **INVOICES:** Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into New Zealand.

8. **ISSUED RETROACTIVELY:** In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or soon thereafter due to inadvertent errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively within one year from the date of shipment, bearing the words "ISSUED RETROACTIVELY". The item in Box 12 should be ticked (✓)

Product Specific Rules

General Notes

1. For the purpose of interpreting the Product Specific Rules set out in this Appendix:
 - (a) “section” means a section of the Harmonized System;
 - (b) “chapter” means a chapter of the Harmonized System;
 - (c) “heading” means the first four digits in the tariff;
 - (d) “subheading” means the first six digits in the tariff classification number under the Harmonized System;
 - (e) classification number under the Harmonized System;
 - (f) “QVC (40)” means that the good must have a qualifying value content of not less than 40 per cent as calculated under Rule 4 (Calculation of Qualifying Value Content of Rules of Origin);
 - (g) “CC” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;
 - (h) “CTH” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level; and
 - (i) “CTSH” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level.
2. Where a tariff heading or sub-heading is subject to alternative Product Specific Rules, it shall be sufficient to comply with one of the rules.
3. Where the Product Specific Rule requires only a QVC, the final process of production must be performed within a Party.
4. A requirement of a change in tariff classification applies only to non-originating materials.
5. Where the change in tariff classification rule expressly excludes a change from other tariff classifications, the exclusion applies only to non-originating materials.
6. Chapter notes within this Appendix apply to all headings or subheadings within the indicated chapter unless there is a specific exclusion.

Product Specific Rules

SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
		Chapter 1 Live animals
01.01 – 01.06		CC
		Chapter 2 Meat and edible meat offal
02.01 – 02.10		CC
		Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates
03.01 – 03.03		CC
03.04 – 03.05		CTH
03.06 – 03.07		CC
		Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
04.01 – 04.06	0401.10 - 0406.90	CTSH
04.07 – 04.10		CC
		Chapter 5 Products of animal origin, not elsewhere specified or included
05.01 – 05.08		CC
05.10 – 05.11		CC

SECTION II VEGETABLE PRODUCTS

		Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
06.01 - 06.02	0601.10 - 0602.90	CTSH
06.03 - 06.04		CTH
		Chapter 7 Edible vegetables and certain roots and tubers
07.01 - 07.09		CC
07.10	0710.10- 0710.80	CTH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
	0710.90	CTSH
07.11	0711.20 - 0711.59	CTH
	0711.90	CTSH
07.12	0712.20 - 0712.39	CTH
	0712.90	CTSH
07.13		CTH
07.14		CC

Chapter 8
Edible fruit and nuts; peel of citrus fruit or melons

08.01 - 08.10		CC
08.11 - 08.14		CTH

Chapter 9
Coffee, tea, maté and spices

09.01 - 09.02	0901.11 - 0902.40	CTSH
09.03		CC
09.04	0904.11	CTH
09.04	0904.12	CTSH
09.04	0904.20	CTH
09.05- 09.06	0906.11- 0906.19	CC
09.06	0906.20	CTSH
09.07 - 09.10	0907 - 0910.30	CC
09.10	0910.91- 0910.99	CTSH

Chapter 10
Cereals

10.01 - 10.08		CC
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Chapter 11
Products of the milling industry; malt; starches; inulin; wheat gluten

11.01 - 11.02		CC
11.03 - 11.05	1103.11 - 1105.20	CTSH
11.06 - 11.07	1107.10	CC
11.07	1107.20	CTSH
11.08- 11.09		CC

Chapter 12
Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

12.01 - 12.07		CC
12.08		CTH
12.09 - 12.14		CC

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
Chapter 13		
Lac; gums, resins and other vegetable saps and extracts		
13.01 - 13.02		CC
Chapter 14		
Vegetable plaiting materials; vegetable products not elsewhere specified or included		
14.01 - 14.04		CC
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		
15.01 - 15.14		CC or by refining
15.15 - 15.22		CTH or by refining
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		CC
Chapter 17		
Sugars and sugar confectionery		
17.01 - 17.04	1701.11 - 1704.90	CTSH
Chapter 18		
Cocoa and cocoa preparations		
18.01 - 18.02		CC
18.03	1803.10	CTH
18.03	1803.20	CTSH
18.04 - 18.06	1806.10 - 1806.20	CTH
	1806.31	CTSH
	1806.32	CTH
	1806.90	CTSH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
Chapter 19		
Preparations of cereals, flour, starch or milk; pastrycooks' products		
19.01 - 19.02	1901.10 - 1902.40	CTSH
19.03 - 19.04		CC
19.05		CTH
Chapter 20		
Preparations of vegetables, fruit, nuts or other parts of plants		
20.01 - 20.07		CC
20.08		CTH
20.09		CC or QVC(40)
Chapter 21		
Miscellaneous edible preparations		
21.01		CTH
21.02 - 21.04	2102.10 - 2104.20	CTSH
21.05		CTH
21.06	2106.10 -2106.90	CTSH
Chapter 22		
Beverages, spirits and vinegar		
22.01		CC
22.02 - 22.03		CC or QVC (40)
22.04	2204.10	CTSH or QVC (40)
	2204.21	CTSH or QVC (40) except from 2204.29
	2204.29	CTSH or QVC (40)
22.05 - 22.07		CC or QVC (40)
22.08 - 22.09		CTH or QVC (40)
Chapter 23		
Residues and waste from the food industries; prepared animal fodder		
23.01 - 23.05		CC
23.06		CTH
23.07		CC
23.08 - 23.09		CTH
Chapter 24		
Tobacco and manufactured tobacco substitutes		
24.01		CC
24.02 - 24.03		CTH or QVC (40)

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
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SECTION V
MINERAL PRODUCTS

Chapter 25
Salt; sulphur; earths and stone; plastering materials, lime and cement

25.01 - 25.17	2517.10 - 2517.20	CTH
25.17	2517.30	CTSH
25.17 - 25.23	2517.41 - 2523.10	CTH
25.23	2523.21	CTSH, except from subheadings 252329 through 252390
25.23	2523.29	CTSH, except from subheadings 252321 through 252390
25.23 - 25.26	2523.30 - 2523.90	CTH
25.28 - 25.30		CTH

Chapter 26
Ores, slag and ash

26.01 - 26.21		CTH
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Chapter 27
**Mineral fuels, mineral oils and products of their distillation;
bituminous substances; mineral waxes**

27.01 - 27.06		CTH
27.07	2707.10 - 2707.99	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
27.08 - 27.09		CTH
27.10		CTH ; or A change to any good of heading 2710, provided that the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation.
27.11 - 27.16		CTH

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**

1. Chemical reaction origin rule any good of chapters 28 through 38 that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the parties.

Note: for purposes of this section, a "chemical reaction" is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule. The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good:

(1)
Heading

(2)
Sub Heading

(3)
Product Specific Rule

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

Notwithstanding any of the line-by-line rules, the "chemical reaction" rule may be applied to any good classified in the above chapters, where applicable.

2. Purification origin rule for the purposes of chapters 28 through 35 and chapter 38, purification is considered to be origin conferring provided that one of the following criteria is satisfied:
 - (a) purification of a good resulting in the elimination of 80 percent of the content of existing impurities; or
 - (b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
 - (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
 - (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
 - (iii) elements and components for use in micro-elements;
 - (iv) specialized optical uses;
 - (v) non toxic uses for health and safety;
 - (vi) biotechnical use;
 - (vii) carriers used in a separation process; or
 - (viii) nuclear grade uses.
3. Mixtures and blends origin rule for the purposes of chapters chapter 30 and 31, heading 3302, subheading 3502.20, headings 3506 through 3507 and heading 3707, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is considered to be origin conferring.
4. Change in particle size origin rule for the purposes of chapters 30 and 31:
 - (a) the deliberate and controlled reduction in particle size of a good, other than by merely crushing (or pressing) resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring; or
 - (b) the deliberate and controlled modification in particle size of a good, other than by merely pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring.
5. Standards materials origin rule for the purposes of chapters 28 through 32, chapter 35 and chapter 38, the production of standards materials is considered to be origin conferring. For the purposes of this rule "standards materials"(including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
		6. Isomer separation origin rule for the purposes of chapters 28 through 32 and chapter 35, the isolation or separation of isomers from mixtures of isomers is to be considered origin conferring.
		7. Separation prohibition a non-originating material/component will not be deemed to have satisfied all applicable requirements of these rules by reason of a change from one classification to another merely as the result of the separation of one or more individual materials or components from a man-made mixture unless the isolated material/component, itself, also underwent a chemical reaction.
28.01	2801.10 - 2801.30	CTSH
28.02 – 28.03		CTH
28.04	2804.10 - 2804.90	CTSH
28.05		CTH
28.06	2806.10 - 2806.20	CTSH
28.07 – 28.08		CTH
28.09	2809.10 - 2809.20	CTSH
28.10		CTH
28.11 – 28.13	2811.11 - 2813.90	CTSH
28.14		CTH
28.15 – 28.16	2815.11 - 2816.40	CTSH
28.17		CTH
28.18 – 28.21	2818.10 - 2821.20	CTSH
28.22 – 28.23		CTH
28.24 – 28.37	2824.10 - 2844.50	CTSH
28.39 – 28.44		
28.45		CTH
28.46	2846.10 - 2846.90	CTSH
28.47 – 28.48		CTH
28.49	2849.10 - 2849.90	CTSH
28.50 – 28.53		CTH

Chapter 29 Organic chemicals

29.01 – 29.05	2901.10 - 2905.14	CTSH
29.05	2905.16 - 2905.19	CTSH or QVC (40)
29.05	2905.22 - 2905.44	CTSH
29.05	2905.45	CTSH or QVC (40)
29.05 – 29.07	2905.49 - 2907.29	CTSH
29.08		CTH
29.09 – 29.10	2909.11 - 2910.90	CTSH
29.11		CTH
29.12	2912.11 - 2912.60	CTSH
29.13		CTH
29.14 – 29.15	2914.11 - 2915.60	CTSH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
29.15	2915.70 - 2915.90	CTSH or QVC (40)
29.16	2916.11 - 2916.14	CTSH
29.16	2916.15 - 2916.19	CTSH or QVC (40)
29.16	2916.20 - 2916.39	CTSH
29.17 – 29.18	2917.11 - 2918.99	CTSH
29.19		CTH
29.20 – 29.26	2920.11 - 2926.90	CTSH
29.27 – 29.28		CTH
29.29 – 29.30	2929.10 - 2930.90	CTSH
29.31		CTH
29.32 – 29.34	2932.11 - 2934.99	CTSH
29.35		CTH
29.36	2936.21 - 2936.90	CTSH
29.37 – 29.42		CTH

**Chapter 30
Pharmaceutical products**

30.01 – 30.06	3001.20 - 3006.91	CTSH
30.06	3006.92	Origin shall be conferred to a good of the subheading that is derived from production or consumption in a Party

**Chapter 31
Fertilisers**

31.01		CTH
31.02 – 31.04	3102.10 - 3104.90	CTSH
31.05	3105.10	CC
31.05	3105.20 - 3105.60	CTSH
31.05	3105.90	CTH

**Chapter 32
Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments
and other colouring matter; paints and varnishes; putty and other mastics; inks**

32.01 – 32.02	3201.10 - 3202.90	CTSH
32.03		CTH
32.04	3204.11 - 3204.17	CTSH
32.04	3204.19	CTSH, except from subheading 3204.11 through 3204.17
32.04	3204.20 - 3204.90	CTSH
32.05		CTH
32.06 – 32.09	3206.11 - 3209.90	CTSH
32.10 – 32.11		CTH
32.12	3212.10 - 3212.90	CTSH
32.13		CTH
32.14	3214.10 - 3214.90	CTSH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
32.15		CTH
Chapter 33		
Essential oils and resinoids; perfumery, cosmetic or toilet preparations		
33.01 – 33.02	3301.12 - 3302.90	CTSH
33.03 – 33.07		CTH
Chapter 34		
Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster		
34.01	3401.11 - 3401.19	CTH
34.01	3401.20	CTH or QVC(40)
34.01	3401.30	CTH
34.02	3402.11 - 3402.12	CTSH
34.02	3402.13	CTSH or QVC (40)
34.02	3402.19 - 3402.20	CTSH
34.02	3402.90	CTH
34.03 – 34.04	3403.11 - 3404.20	CTSH
34.04	3404.90	CTSH or QVC (40)
34.05	3405.10 - 3405.90	CTSH
34.06 – 34.07		CTH
Chapter 35		
Albuminoidal substances; modified starches; glues; enzymes		
35.01 – 35.02	3501.10 - 3502.90	CTSH
35.03 – 35.04		CTH
35.05 – 35.06	3505.10 - 3506.99	CTSH
35.07		CTH
Chapter 36		
Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		
36.01 – 36.06		CTH
Chapter 37		
Photographic or cinematographic goods		
37.01 – 37.06		CTH
37.07	3707.10 - 3707.90	CTSH
Chapter 38		
Miscellaneous chemical products		
38.01	3801.10 - 3801.90	CTSH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
38.02 – 38.05		CTH
38.06	3806.10 - 3806.90	CTSH
38.07		CTH
38.08 – 38.09	3808.50 - 3809.93	CTSH
38.10 – 38.22		CTH
38.23	3823.11 - 3823.12	CTSH or QVC (40)
38.23	3823.13	CTSH
38.23	3823.19 - 3823.70	CTSH or QVC (40)
38.24	3824.10 - 3824.83	CTSH
38.24	3824.90	CTSH or QVC (40)
38.25		Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party.

SECTION VII
PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF

Chapter 39
Plastics and articles thereof

39.01 – 39.15		CTH
39.16 – 39.21	3916.10 - 3921.90	CTSH
39.22 – 39.26		CTH

Chapter 40
Rubber and articles thereof

40.01	4001.10 - 4001.30	CTSH
40.02 – 40.17		CTH

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)

Chapter 41
Raw hides and skins (other than furskins) and leather

41.01 – 41.03		CTH
41.04	4104.11 - 4104.19	CTH
	4104.41	CTSH
	4104.49	CTSH except from 4104.41
41.05	4105.10	CTH
	4105.30	CTSH
41.06	4106.21	CTH
	4106.22	CTSH
	4106.31	CTH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
	4106.32	CTSH
	4106.40	CTH, or no change in tariff classification required, provided that there is a change from the wet state to the dry state
	4106.91	CTH
	4106.92	CTSH
41.07- 41.15		CTH

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		CTH
42.02		CC
42.03 – 42.06		CTH

Chapter 43
Furskins and artificial fur; manufactures thereof

43.01 – 43.04		CTH
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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 – 44.11		CTH
44.12		CTH or QVC (40)
44.13 – 44.21		CTH

Chapter 45
Cork and articles of cork

45.01 – 45.04		CTH
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Chapter 46
Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

46.01 – 46.02		CTH
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SECTION X
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
Chapter 47		
Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard		
47.01 – 47.02		CTH
47.03	4703.11 - 4703.19	CTH
47.03	4703.21 - 4703.29	CTSH
47.04	4704.11 - 4704.19	CTH
47.04	4704.21 - 4704.29	CTSH
47.05 – 47.07		CTH
Chapter 48		
Paper and paperboard; articles of paper pulp, of paper or of paperboard		
48.01 – 48.14		CTH
48.16		CTH except from 4809
48.17 – 48.23		CTH
Chapter 49		
Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans		
49.01 – 49.11		CTH
SECTION XI		
TEXTILES AND TEXTILE ARTICLES		
Chapter 50		
Silk		
50.01 – 50.03		CC
50.04 – 50.05		CTH
50.06		CTH, except from 50.04 or 50.05
50.07		CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
Chapter 51		
Wool, fine or coarse animal hair; horsehair yarn and woven fabric		
51.01 – 51.02		CC
51.03 – 51.08		CTH
51.09		CTH, except from 51.06 through 51.08
51.10 – 51.13		CTH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
Chapter 52		
Cotton		
52.01		CC
52.02 – 52.06		CTH
52.07		CTH, except from 52.05 or 52.06
52.08 – 52.12		CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
Chapter 53		
Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		
53.01 – 53.05		CC
53.06 – 53.08		CTH
53.09 – 53.11		CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
Chapter 54		
Man-made filaments; strip and the like of man-made textile materials		
54.01 – 54.06		CC
54.07	5407.10	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
54.07	5407.20 - 5407.30	CTH
54.07	5407.41	CTH or QVC(40)
54.07	5407.42	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
54.07	5407.43	CTH or QVC(40)
54.07	5407.44	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
54.07	5407.51	CTH or QVC(40)
54.07	5407.52	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
54.07	5407.53	CTH or QVC(40)
54.07	5407.54 - 5407.61	CTH or A change from fabric that is constructed but not

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
		further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
54.07	5407.69	CTH
54.07	5407.71	CTH or QVC(40)
54.07	5407.72	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
54.07	5407.73	CTH or QVC(40)
54.07	5407.74	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
54.07	5407.81	CTH or QVC(40)
54.07	5407.82	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
54.07	5407.83	CTH or QVC(40)
54.07	5407.84	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
54.07	5407.91	CTH or QVC(40)
54.07	5407.92	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
54.07	5407.93	CTH or QVC(40)
54.07	5407.94	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
54.08		CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable

Chapter 55
Man-made staple fibres

55.01 – 55.04	CC
55.05 – 55.10	CTH
55.11	CTH, except from 5509 or 5510

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
55.12 – 55.14		CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
55.15	5515.11 - 5515.12	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
55.15	5515.13	CTH
55.15	5515.19 - 5515.21	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
55.15	5515.22	CTH
55.15	5515.29 - 5515.99	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable
55.16		CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of a Party to render it directly usable

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

56.01 – 56.09 CTH

Chapter 57

Carpets and other textile floor coverings

57.01 – 57.03 CTH
57.04 CTH except from 56.02
57.05 CTH

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

58.01 – 58.02 CC or QVC (40)
58.03 – 58.09 CC
58.10 CTH or QVC (40)
58.11 CTH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
Chapter 59		
Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		
59.01 – 59.11		CC
Chapter 60		
Knitted or crocheted fabrics		
60.01 – 60.06		CC
Chapter 61		
Articles of apparel and clothing accessories, knitted or crocheted		
61.01 – 61.02		CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
61.03	6103.10 - 6103.41	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
	6103.42 - 6103.43	CC or QVC(40)
	6103.49	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
61.04	6104.13 - 6104.41	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
	6104.42	CC or QVC(40)
	6104.43 - 6104.61	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
	6104.62 - 6104.63	CC or QVC(40)
	6104.69	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
61.05	6105.10	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
	6105.20	CC or QVC(40)
	6105.90	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
61.06	6106.10 - 6106.20	CC or QVC(40)
	6106.90	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
61.07 – 61.08		CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
61.09	6109.10 - 6109.90	CC or QVC(40)
61.10	6110.11 - 6110.19	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
61.11 – 61.13	6110.20 - 6110.90	CC or QVC(40) CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
	61.14	6114.20 6114.30 6114.90
61.15 – 61.17		CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

62.01 – 62.03		CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
62.04	6204.11 - 6204.61	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
	6204.62	CC or QVC(40)
	6204.63 - 6204.69	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
62.05	6205.20 - 6205.30	CC or QVC(40)
	6205.90	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
62.06	6206.10 - 6206.20	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
	6206.30	CC or QVC(40)
	6206.40 - 6206.90	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
62.07 – 62.09		CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
62.10	6210.10 - 6210.40	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
62.11	6210.50	CC or QVC(40)
	6211.11 - 6211.41	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
	6211.42	CC or QVC(40)
	6211.43 - 6211.49	CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
62.12 – 62.17		CC or QVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

63.01 – 63.07		CC provided that, where the starting material is fabric, the fabric is pre-bleached or unbleached or QVC (40).
63.08		CTH
63.09 – 63.10		Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Chapter 64

Footwear, gaiters and the like; parts of such articles

64.01 – 64.05	CTH
64.06	CC

Chapter 65

Headgear and parts thereof

65.01 – 65.02	CC
65.04 – 65.07	CTH

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof

66.01 – 66.02	CTH
66.03	CC

Chapter 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

67.01 – 67.04	CTH
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SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

68.01 – 68.15	CTH
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(1) Heading	(2) Sub Heading	(3) Product Specific Rule
Chapter 69		
Ceramic products		
69.01 – 69.07		CTH
69.08		CC or QVC (40)
69.09 – 69.14		CTH
Chapter 70		
Glass and glassware		
70.01 – 70.02		CTH
70.03		CTH except from heading 7004 through 7009
70.04		CTH except from heading 7003 or 7005 through 7009
70.05		CTH except from heading 7003 through 7004 or 7006 through 7009
70.06 – 70.07		CTH
70.08		CTH except from heading 7003 through 7007
70.09		CTH except from heading 7003 through 7008
70.10 – 70.11		CTH
70.13 – 70.20		CTH

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,
PRECIOUS 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		CTH
71.02	7102.10 - 7102.21	CC
	7102.29	CTSH
	7102.31	CC
	7102.39	CTSH
71.03	7103.10	CC
	7103.91 - 7103.99	CTSH
71.04	7104.10 - 7104.20	CTH
	7104.90	CTSH
71.05		CTH
71.06 – 71.11		CC
71.12 – 71.18		CTH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
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SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

**Chapter 72
Iron and steel**

72.01 – 72.07		CTH
72.08		CTH except 72.06 and 72.07
72.09		CTH except from 72.08
72.10		CTH except from heading 72.08, 72.09 or 72.11.
72.11		CTH except from 72.08 and 72.09
72.12		CTH except from 72.10
72.13		CTH
72.14		CTH except from 72.13
72.15		CTH except from 72.13 and 72.14
72.16 – 72.19		CTH
72.20		CTH except from 72.19
72.21 – 72.25		CTH
72.26		CTH except from 72.25
72.27		CTH
72.28		CTH except from 72.27
72.29		CTH

**Chapter 73
Articles of iron or steel**

73.01 – 73.20		CTH
73.21	7321.11 - 7321.89	CTSH
73.21	7321.90	CTH
73.22 – 73.26		CTH

**Chapter 74
Copper and articles thereof**

74.01 – 74.19		CTH
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**Chapter 75
Nickel and articles thereof**

75.01 – 75.06		CTH
75.07 – 75.08	7507.11 - 7508.90	CTSH

**Chapter 76
Aluminium and articles thereof**

76.01 – 76.16		CTH
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(1) Heading	(2) Sub Heading	(3) Product Specific Rule
Chapter 78		
Lead and articles thereof		
78.01 – 78.06		CTH
Chapter 79		
Zinc and articles thereof		
79.01 – 79.07		CTH
Chapter 80		
Tin and articles thereof		
80.01 – 80.07		CTH
Chapter 81		
Other base metals; cermets; articles thereof		
81.01	8101.10 - 8101.94	CC
81.01	8101.96 - 8101.99	CTSH
81.02	8102.10 - 8102.94	CC
81.02 – 81.03	8102.95 - 8103.90	CTSH
81.04	8104.11 - 8104.19	CC
81.04 – 81.05	8104.20 - 8105.90	CTSH
81.06		CTH
81.07	8107.20 - 8107.90	CTSH
81.08	8108.20	CC
81.08 – 81.10	8108.30 - 8110.90	CTSH
81.11 – 81.12	8112.12	CC
81.12	8112.13 - 8112.99	CTSH
81.13		CC
Chapter 82		
Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		
82.01 – 82.07		CC
82.08 – 82.15		CC or QVC (40)
Chapter 83		
Miscellaneous articles of base metal		
83.01	8301.10 - 8301.50	CTSH
	8301.60 - 8301.70	CC
83.02 – 83.04		CTH
83.05	8305.10 - 8305.90	CTSH
83.06 – 83.11		CTH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
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SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT;
PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND
ACCESSORIES OF SUCH ARTICLES

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

84.01	8401.10 - 8401.30	CTSH
84.01	8401.40	CTH
84.02	8402.11 - 8402.20	CTSH
84.02	8402.90	CTH
84.03	8403.10	CTSH
84.03	8403.90	CTH
84.04	8404.10 - 8404.20	CTSH
84.04	8404.90	CTH
84.05	8405.10	CTSH
84.05	8405.90	CTH
84.06	8406.10 - 8406.82	CTSH
84.06 – 84.09	8406.90	CTH
84.10	8410.11 - 8410.13	CTSH
84.10	8410.90	CTH
84.11	8411.11 - 8411.82	CTSH
84.11	8411.91 - 8411.99	CTH
84.12	8412.10 - 8412.80	CTSH
84.12	8412.90	CTH
84.13	8413.11 - 8413.82	CTSH
84.13	8413.91 - 8413.92	CTH
84.14	8414.10 - 8414.80	CTSH
84.14	8414.90	CTH
84.15	8415.10 - 8415.83	CTSH
84.15	8415.90	CTH
84.16	8416.10 - 8416.30	CTSH
84.16	8416.90	CTH
84.17	8417.10 - 8417.80	CTSH
84.17	8417.90	CTH
84.18	8418.10 - 8418.69	CTSH
84.18	8418.91 - 8418.99	CTH
84.19	8419.11 - 8419.89	CTSH
84.19	8419.90	CTH
84.20	8420.10	CTSH
84.20	8420.91 - 8420.99	CTH
84.21	8421.11 - 8421.39	CTSH
84.21	8421.91 - 8421.99	CTH
84.22	8422.11 - 8422.40	CTSH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
84.22	8422.90	CTH
84.23	8423.10 - 8423.89	CTSH
84.23	8423.90	CTH
84.24	8424.10 - 8424.89	CTSH
84.24	8424.90	CTH
84.25 – 84.31		CTH
84.32	8432.10 - 8432.80	CTSH
84.32	8432.90	CTH
84.33	8433.11 - 8433.60	CTSH
84.33	8433.90	CTH
84.34	8434.10 - 8434.20	CTSH
84.34	8434.90	CTH
84.35	8435.10	CTSH
84.35	8435.90	CTH
84.36	8436.10 - 8436.80	CTSH
84.36	8436.91 - 8436.99	CTH
84.37	8437.10 - 8437.80	CTSH
84.37	8437.90	CTH
84.38	8438.10 - 8438.80	CTSH
84.38	8438.90	CTH
84.39	8439.10 - 8439.30	CTSH
84.39	8439.91 - 8439.99	CTH
84.40	8440.10	CTSH
84.40	8440.90	CTH
84.41	8441.10 - 8441.80	CTSH
84.41	8441.90	CTH
84.42	8442.30	CTSH
84.42	8442.40	CTH
84.42 – 84.43	8442.50 - 8443.39	CTSH
84.43	8443.91 - 8443.99	CTH
84.44 – 84.49		CTH
84.50	8450.11 - 8450.20	CTSH
84.50	8450.90	CTH
84.51	8451.10 - 8451.80	CTSH
84.51	8451.90	CTH
84.52	8452.10 - 8452.40	CTSH
84.52	8452.90	CTH
84.53	8453.10 - 8453.80	CTSH
84.53	8453.90	CTH
84.54	8454.10 - 8454.30	CTSH
84.54	8454.90	CTH
84.55	8455.10 - 8455.30	CTSH
84.55	8455.90	CTH
84.56 – 84.66		CTH
84.67	8467.11 - 8467.89	CTSH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
84.67	8467.91 - 8467.99	CTH
84.68	8468.10 - 8468.80	CTSH
84.68	8468.90	CTH
84.69 – 84.73		CTH
84.74	8474.10 - 8474.80	CTSH
84.74	8474.90	CTH
84.75	8475.10 - 8475.29	CTSH
84.75	8475.90	CTH
84.76	8476.21 - 8476.89	CTSH
84.76	8476.90	CTH
84.77	8477.10 - 8477.80	CTSH
84.77	8477.90	CTH
84.78	8478.10	CTSH
84.78	8478.90	CTH
84.79	8479.10 - 8479.89	CTSH
84.79	8479.90	CTH
84.80		CTH
84.81	8481.10 - 8481.80	CTSH
84.81	8481.90	CTH
84.82	8482.10 - 8482.80	CTSH
84.82	8482.91 - 8482.99	CTH
84.83 – 84.86	8483.10 - 8486.40	CTSH
84.86	8486.90	CTH
84.87	8487.10	CTSH
84.87	8487.90	CTH

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		CTH
85.02 – 85.03		CTSH
85.04	8504.10 - 8504.50	CTSH
85.04	8504.90	CTH
85.05	8505.11 - 8505.20	CTSH
85.05	8505.90	CTH or QVC(40)
85.06	8506.10 - 8506.80	CTSH
85.06	8506.90	CTH
85.07	8507.10 - 8507.80	CTSH
85.07	8507.90	CTH
85.08	8508.11 - 8508.60	CTSH
85.08	8508.70	CTH
85.09	8509.40 - 8509.80	CTSH
85.09	8509.90	CTH
85.10	8510.10 - 8510.30	CTSH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
85.10	8510.90	CTH
85.11	8511.10 - 8511.80	CTSH
85.11	8511.90	CTH
85.12	8512.10 - 8512.40	CTSH
85.12	8512.90	CTH
85.13	8513.10	CTSH
85.13	8513.90	CTH
85.14	8514.10 - 8514.40	CTSH
85.14	8514.90	CTH
85.15	8515.11 - 8515.80	CTSH
85.15	8515.90	CTH
85.16	8516.10 - 8516.80	CTSH
85.16	8516.90	CTH
85.17	8517.11 - 8517.69	CTSH
85.17	8517.70	CTH
85.18	8518.10 - 8518.50	CTSH
85.18	8518.90	CTH
85.19 – 85.22		CTH
85.23		CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of goods of heading 8523 shall confer origin whether or not there has been a change in tariff classification
85.25 – 85.29		CTH
85.30	8530.10 - 8530.80	CTSH
85.30	8530.90	CTH
85.31	8531.10 - 8531.80	CTSH
85.31	8531.90	CTH
85.32	8532.10 - 8532.30	CTSH
85.32	8532.90	CTH
85.33	8533.10 - 8533.40	CTSH
85.33	8533.90	CTH
85.34		CTH
85.35 – 85.36	8535.10 - 8536.90	CTSH
85.37 – 85.38		CTH
85.39	8539.10 - 8539.49	CTSH
85.39	8539.90	CTH
85.40	8540.11 - 8540.89	CTSH
85.40	8540.91 - 8540.99	CTH
85.41	8541.10 - 8541.60	CTSH
85.41	8541.90	CTH
85.42	8542.31 - 8542.39	CTSH
85.42	8542.90	CTH
85.43	8543.10 - 8543.70	CTSH
85.43	8543.90	CTH
85.44 – 85.48		CTH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
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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 electro-mechanical) traffic signalling equipment of all kinds

86.01 – 86.07		CTH
86.08		CTH or QVC (40)
86.09		CTH

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

87.01 – 87.07		CTH
87.08		CTH or QVC (40)
87.09	8709.11 - 8709.19	CTSH
87.09	8709.90	CTH
87.10		CTH or QVC (40)
87.11 – 87.14		CTH
87.15		CTH or QVC (40)
87.16	8716.10 - 8716.80	CTSH
87.16	8716.90	CTH

Chapter 88

Aircraft, spacecraft, and parts thereof

88.01 – 88.03		CTH
88.04 – 88.05		CTH or QVC (40)

Chapter 89

Ships, boats and floating structures

89.01 – 89.08		CTH or QVC (40)
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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 – 90.03	9001.10 - 9003.19	CTSH
90.03	9003.90	CTH
90.04	9004.10 - 9004.90	CTSH
90.05	9005.10 - 9005.80	CTSH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
90.05	9005.90	CTH
90.06	9006.10 - 9006.69	CTSH
90.06	9006.91 - 9006.99	CTH
90.07	9007.11 - 9007.20	CTSH
90.07	9007.91 - 9007.92	CTH
90.08	9008.10 - 9008.40	CTSH
90.08	9008.90	CTH
90.10	9010.10 - 9010.60	CTSH
90.10	9010.90	CTH
90.11	9011.10 - 9011.80	CTSH
90.11	9011.90	CTH
90.12	9012.10	CTSH
90.12	9012.90	CTH
90.13	9013.10 - 9013.80	CTSH
90.13	9013.90	CTH
90.14	9014.10 - 9014.80	CTSH
90.14	9014.90	CTH
90.15	9015.10 - 9015.80	CTSH
90.15 – 90.16	9015.90	CTH
90.17	9017.10 - 9017.80	CTSH
90.17	9017.90	CTH
90.18 – 90.21		CTH or QVC (40)
90.22	9022.12 - 9022.30	CTSH
90.22	9022.90	CTSH or QVC (40)
90.23		CTH
90.24	9024.10 - 9024.80	CTSH
90.24	9024.90	CTH
90.25	9025.11 - 9025.80	CTSH
90.25	9025.90	CTH
90.26	9026.10 - 9026.80	CTSH
90.26	9026.90	CTH
90.27	9027.10 - 9027.80	CTSH
90.27	9027.90	CTSH or QVC (40)
90.28	9028.10 - 9028.30	CTSH
90.28	9028.90	CTH
90.29	9029.10 - 9029.20	CTSH
90.29	9029.90	CTH
90.30	9030.10 - 9030.89	CTSH
90.30	9030.90	CTH
90.31	9031.10 - 9031.80	CTSH
90.31	9031.90	CTH
90.32	9032.10 - 9032.89	CTSH
90.32 – 90.33	9032.90	CTH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
Chapter 91		
Clocks and watches and parts thereof		
91.01 – 91.10		CTH
91.11	9111.10 - 9111.80	CTSH
91.11	9111.90	CTH
91.12 – 91.14		CTH
Chapter 92		
Musical instruments; parts and accessories of such articles		
92.01 – 92.09		CTH
SECTION XIX		
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF		
Chapter 93		
Arms and ammunition; parts and accessories thereof		
93.01 – 93.07		CTH
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		
94.01	9401.10 - 9401.80	CTSH
94.01 – 94.02	9401.90	CTH or QVC (40)
94.03	9403.10 - 9403.89	CTSH
94.03	9403.90	CTH or QVC (40)
94.04		CTH
94.05	9405.10 - 9405.60	CTSH
94.05 – 94.06	9405.91 - 9405.99	CTH
Chapter 95		
Toys, games and sports requisites; parts and accessories thereof		
95.03		CTH
95.04		CTH or QVC (40)
95.05 – 95.08		CTH
Chapter 96		
Miscellaneous manufactured articles		
96.01 – 96.06		CTH
96.07	9607.11 - 9607.19	CTSH

(1) Heading	(2) Sub Heading	(3) Product Specific Rule
96.07	9607.20	CTH
96.08	9608.10 - 9608.40	CTSH
96.08	9608.50 - 9608.99	CTH or QVC (40)
96.09	9609.10	CTSH
96.09 –	9609.20 - 9609.90	CTH
96.10 – 96.12		CTH
96.13	9613.10 - 9613.80	CTSH
96.13	9613.90	CTH
96.14 – 96.16		CTH
96.17		CTH or QVC (40)
96.18		CTH

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

97.01 – 97.06	CTH
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INDICATIVE LIST OF TEXTILE FINISHING PROCESSES

- antibacterial finish;
- antisoil finish;
- antistatic agent;
- backtanning;
- baking/thermofixation;
- baulk finish;
- beating (finishing);
- beetled finish;
- biopolishing;
- bleaching;
- blown finish;
- boiling off/degumming;
- bottoming;
- brushing;
- causticizing;
- clear finish;
- compressive shrinking;
- conditioning;
- crabbing;
- cramping;
- crease-resist finish;
- crêping;
- curing/flash-curing/moist curing;
- cuttling;
- decatizing/decating;
- delustring;
- desizing;
- dressing (lace);
- dry beating;
- embossing;
- embrittled;
- emerizing;
- filling;
- fixing;
- flame retardant treatment;
- fluorochemical finishing;
- foam finishing;
- friction calendering;
- fulling;
- gigging;
- glazing;
- grass bleaching/grassing/crofting;
- loading;
- London shrinking;
- mercerization (hot/post/slack);
- milling;
- mordanted;
- napping/friezé;
- padding/slop padding/nip padding;
- parchmentizing;
- plaiting;
- polishing;
- potting;
- precrêping;
- pre-sensitization;
- pre-shrunk;
- pressure decatizing;
- proofing;
- relaxing;
- rigging;
- schreiner;
- setting;
- shrink-resistant;
- silicone finish;
- simili mercerizing;
- singeing;
- soaping;
- softening;
- soil release finish;
- solvent scouring;
- sour;
- stabilized finish;
- stainblocker;
- stiffened;
- stitch finish;
- stripping;
- sueding;
- water-repellent;
- wet fixation; and
- Wigan finish.