

3. The Working Group on Wine shall hold its first meeting on the date of entry into force of this Agreement.

CHAPTER 3

RULES OF ORIGIN AND ORIGIN PROCEDURES

SECTION A

Rules of origin

ARTICLE 3.1

Definitions

For the purposes of this Chapter:

- (a) 'aquaculture' means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants from seed stock such as eggs, fry, fingerlings, larvae, parr, smolts or other immature fish at a post-larval stage by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;
- (b) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (c) 'exporter' means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, exports or produces the originating product and makes out a statement on origin;
- (d) 'importer' means a person who imports the originating product and claims preferential tariff treatment for it;
- (e) 'material' means any matter or substance used in the production of a product, including any components, ingredients, raw materials or parts;
- (f) 'non-originating material' means a material which does not qualify as originating under this Chapter, including a material whose originating status cannot be determined;
- (g) 'preferential tariff treatment' means the rate of customs duties applicable to an originating good in accordance with paragraph 1 of Article 2.8;
- (h) 'product' means any matter or substance resulting from production, even if it is intended for use as a material in the production of another product, and shall be understood as a good referred to in Chapter 2; and
- (i) 'production' means any kind of working or processing including assembly.

ARTICLE 3.2

Requirements for originating products

1. For the purpose of the application of preferential tariff treatment by a Party to an originating good of the other Party in accordance with paragraph 1 of Article 2.8, the following products, if they satisfy all other applicable requirements of this Chapter, shall be considered as originating in the other Party:
 - (a) wholly obtained or produced products as provided for in Article 3.3;
 - (b) products produced exclusively from materials originating in that Party; or
 - (c) products produced using non-originating materials provided they satisfy all applicable requirements of Annex 3-B.
2. For the purposes of this Chapter, the territorial scope of a Party does not include the sea, seabed and subsoil beyond its territorial sea.
3. If a product has acquired originating status, the non-originating materials used in the production of the product shall not be considered non-originating when that product is incorporated as material into another product.

4. The requirements set out in this Chapter relating to the acquisition of originating status shall be satisfied without interruption in a Party.

ARTICLE 3.3

Wholly obtained products

1. For the purposes of Article 3.2, a product is wholly obtained in a Party if it is:

- (a) a plant or plant product, grown, cultivated, harvested, picked or gathered there;
- (b) a live animal born and raised there;
- (c) a product obtained from a live animal raised there;
- (d) a product obtained from a slaughtered animal born and raised there;
- (e) an animal obtained by hunting, trapping, fishing, gathering or capturing there;
- (f) a product obtained from aquaculture there;
- (g) a mineral or other naturally occurring substance, not included in subparagraphs (a) to (f), extracted or taken there;
- (h) fish, shellfish or other marine life taken by a Party's vessel from the sea, seabed or subsoil beyond the territorial sea of each Party and, in accordance with international law, beyond the territorial sea of third countries;
- (i) a product produced exclusively from products referred to in subparagraph (h) on board a Party's factory ship beyond the territorial sea of each Party and, in accordance with international law, beyond the territorial sea of third countries;
- (j) a product other than fish, shellfish and other marine life taken by a Party or a person of a Party from the seabed or subsoil beyond the territorial sea of each Party, and beyond areas over which third countries exercise jurisdiction provided that that Party or a person of that Party has the right to exploit that seabed or subsoil in accordance with international law;
- (k) a product that is:
 - (i) waste or scrap derived from production there; or
 - (ii) waste or scrap derived from used products collected there, provided that those products are fit only for the recovery of raw materials; or
- (l) a product produced there, exclusively from products referred to in subparagraphs (a) to (k) or from their derivatives.

2. 'A Party's vessel' in subparagraph 1(h) or 'a Party's factory ship' in subparagraph 1(i) means respectively a vessel or a factory ship which:

- (a) is registered in a Member State of the European Union or in Japan;
- (b) flies the flag of a Member State of the European Union or of Japan; and
- (c) satisfies one of the following requirements:
 - (i) it is at least 50 per cent owned by one or more natural persons of a Party; or
 - (ii) it is owned by one or more juridical persons ⁽¹⁾:
 - (A) which have their head office and their main place of business in a Party; and
 - (B) in which at least 50 per cent of the ownership belongs to natural persons or juridical persons of a Party.

⁽¹⁾ For the purposes of this Chapter, 'juridical person' means any legal entity duly constituted or otherwise organised under the applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association.

ARTICLE 3.4

Insufficient working or processing

1. Notwithstanding subparagraph 1(c) of Article 3.2, a product shall not be considered as originating in a Party if solely one or more of the following operations are conducted on non-originating materials in the production of the product in that Party:

- (a) preserving operations such as drying, freezing, keeping in brine and other similar operations where their sole purpose is to ensure that the product remains in good condition during transport and storage;
- (b) changes of packaging;
- (c) breaking-up or assembly of packages;
- (d) washing, cleaning or removal of dust, oxide, oil, paint or other coverings;
- (e) ironing or pressing of textiles and textile articles;
- (f) simple painting or polishing operations;
- (g) husking, partial or total bleaching, polishing or glazing of cereals and rice;
- (h) operations to colour or flavour sugar or form sugar lumps; partial or total milling of sugar in solid form;
- (i) peeling, stoning or shelling of fruits, nuts or vegetables;
- (j) sharpening, simple grinding or simple cutting;
- (k) sifting, screening, sorting, classifying, grading or matching including the making-up of sets of articles;
- (l) simple placing in bottles, cans, flasks, bags, cases or boxes, simple fixing on cards or boards and all other simple packaging operations;
- (m) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (n) simple mixing of products ⁽¹⁾, whether or not of different kinds;
- (o) simple addition of water, dilution, dehydration or denaturation ⁽²⁾ of products;
- (p) simple collection or assembly of parts to constitute a complete or finished article, or an article falling to be classified as complete or finished pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System; disassembly of products in parts; or
- (q) slaughter of animals.

2. For the purpose of paragraph 1, operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.

ARTICLE 3.5

Accumulation

1. A product that qualifies as originating in a Party shall be considered as originating in the other Party if used as a material in the production of another product in the other Party.

2. Production carried out in a Party on a non-originating material may be taken into account for the purpose of determining whether a product is originating in the other Party.

3. Paragraphs 1 and 2 do not apply if the production carried out in the other Party does not go beyond one or more of the operations referred to in subparagraphs 1(a) to (q) of Article 3.4.

4. In order for an exporter to complete the statement on origin referred to in subparagraph 2(a) of Article 3.16 for a product referred to in paragraph 2, the exporter shall obtain from its supplier information as provided for in Annex 3-C.

⁽¹⁾ For the purpose of this Article, simple mixing of products covers mixing of sugar.

⁽²⁾ For the purpose of this Article, denaturation covers in particular making products unfit for human consumption by the addition of toxic or foul-tasting substances.

5. The information referred to in paragraph 4 shall apply to a single consignment or multiple consignments for the same material that is supplied within a period that does not exceed 12 months from the date on which the information was provided.

ARTICLE 3.6

Tolerances

1. If a non-originating material used in the production of a product does not satisfy the requirements set out in Annex 3-B, the product shall be considered as originating in a Party, provided that:

- (a) for a product classified under Chapters 1 to 49 or Chapters 64 to 97 of the Harmonized System ⁽¹⁾, the value of all those non-originating materials does not exceed 10 per cent of the ex-works or free on board price of the product;
- (b) for a product classified under Chapters 50 to 63 of the Harmonized System, tolerances apply as stipulated in Notes 6 to 8 of Annex 3-A.

2. Paragraph 1 does not apply if the value of non-originating materials used in the production of a product exceeds any of the percentages for the maximum value of non-originating materials as specified in the requirements set out in Annex 3-B.

3. Paragraph 1 does not apply to products wholly obtained in a Party within the meaning of Article 3.3. If Annex 3-B requires that the materials used in the production of a product are wholly obtained, paragraphs 1 and 2 apply.

ARTICLE 3.7

Unit of qualification

1. The unit of qualification for the application of the provisions of this Chapter shall be the particular product which is considered as the basic unit when classifying the product under the Harmonized System.

2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual product shall be taken into account when applying the provisions of this Chapter.

ARTICLE 3.8

Accounting segregation

1. Originating and non-originating fungible materials shall be physically segregated during storage in order to maintain their originating status.

2. For the purpose of this Article, 'fungible materials' means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product.

3. Notwithstanding paragraph 1, originating and non-originating fungible materials may be used in the production of a product without being physically segregated during storage provided that an accounting segregation method is used.

4. The accounting segregation method referred to in paragraph 3 shall be applied in conformity with an inventory management method under accounting principles which are generally accepted in the Party.

5. A Party may require, under conditions set out in its laws and regulations, that the use of an accounting segregation method is subject to prior authorisation by the customs authority of that Party. The customs authority of the Party shall monitor the use of the authorisation and may withdraw the authorisation if the holder makes improper use of the accounting segregation method or fails to fulfil any of the other conditions laid down in this Chapter.

6. The accounting segregation method shall be any method that ensures that at any time no more materials receive originating status than would be the case if the materials had been physically segregated.

⁽¹⁾ For greater certainty, the references to the tariff classification number of the Harmonized System in this Chapter are based on the Harmonized System, as amended on 1 January 2017.

ARTICLE 3.9

Sets

A set, classified pursuant to Rules 3(b) and (c) of the General Rules for the Interpretation of the Harmonized System, shall be considered as originating in a Party when all of its components are originating under this Chapter. Where the set is composed of originating and non-originating components, it shall as a whole be considered as originating in a Party, provided that the value of the non-originating components does not exceed 15 per cent of the ex-works or free on board price of the set.

ARTICLE 3.10

Non-alteration

1. An originating product declared for home use in the importing Party shall not have, after exportation and prior to being declared for home use, been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party.
2. Storage or exhibition of a product may take place in a third country provided that it remains under customs supervision in that third country.
3. Without prejudice to Section B, the splitting of consignments may take place in a third country if it is carried out by the exporter or under its responsibility and provided that they remain under customs supervision in that third country.
4. In case of doubt as to whether the requirements provided for in paragraphs 1 to 3 are complied with, the customs authority of the importing Party may request the importer to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the product itself.

ARTICLE 3.11

Returning products

If an originating product of a Party exported from that Party to a third country returns to that Party, it shall be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authority of that Party that the returning product:

- (a) is the same as that exported; and
- (b) has not undergone any operation other than that necessary to preserve it in good condition while in that third country or while being exported.

ARTICLE 3.12

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

1. For the purposes of this Article, accessories, spare parts, tools and instructional or other information materials are covered if:
 - (a) the accessories, spare parts, tools and instructional or other information materials are classified and delivered with, but not invoiced separately from, the product; and
 - (b) the types, quantities and value of the accessories, spare parts, tools and instructional or other information materials are customary for that product.
2. In determining whether a product is wholly obtained, or satisfies a production process or change in tariff classification requirement as set out in Annex 3-B, accessories, spare parts, tools and instructional or other information materials shall be disregarded.
3. In determining whether a product meets a value requirement set out in Annex 3-B, the value of accessories, spare parts, tools and instructional or other information materials shall be taken into account as originating or non-originating materials, as the case may be, in the calculation for the purpose of the application of the value requirement to the product.

4. A product's accessories, spare parts, tools and instructional or other information materials shall have the originating status of the product with which they are delivered.

ARTICLE 3.13

Neutral elements

In order to determine whether a product is originating in a Party, it shall not be necessary to determine the originating status of the following elements:

- (a) fuel, energy, catalysts and solvents;
- (b) equipment, devices and supplies used to test or inspect the product;
- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (d) machines, tools, dies and moulds;
- (e) spare parts and materials used in the maintenance of equipment and buildings;
- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
- (g) any other material that is not incorporated into the product but the use of which in the production of the product can reasonably be demonstrated to be a part of that production.

ARTICLE 3.14

Packing materials and containers for shipment

Packing materials and containers for shipment that are used to protect a product during transportation shall be disregarded in determining the originating status of a product.

ARTICLE 3.15

Packaging materials and containers for retail sale

1. Packaging materials and containers in which a product is packaged for retail sale, if classified with the product, shall be disregarded in determining whether all the non-originating materials used in the production of the product have undergone the applicable change in tariff classification or a production process set out in Annex 3-B or whether the product is wholly obtained.

2. If a product is subject to a value requirement set out in Annex 3-B, the value of the packaging materials and containers in which the product is packaged for retail sale, if classified with the product, shall be taken into account as originating or non-originating, as the case may be, in the calculation for the purpose of application of the value requirement to the product.

SECTION B

Origin procedures

ARTICLE 3.16

Claim for preferential tariff treatment

1. The importing Party shall, on importation, grant preferential tariff treatment to a product originating in the other Party on the basis of a claim by the importer for preferential tariff treatment. The importer shall be responsible for the correctness of the claim for preferential tariff treatment and compliance with the requirements provided for in this Chapter.

2. A claim for preferential tariff treatment shall be based on:

- (a) a statement on origin that the product is originating made out by the exporter; or
- (b) the importer's knowledge that the product is originating.

3. A claim for preferential tariff treatment and its basis as referred to in subparagraph 2(a) or (b) shall be included in the customs import declaration in accordance with the laws and regulations of the importing Party. The customs authority of the importing Party may request, to the extent that the importer can provide such explanation, the importer to provide an explanation, as part of the customs import declaration or accompanying it, that the product satisfies the requirements of this Chapter.
4. The importer making a claim for preferential tariff treatment based on a statement on origin referred to in subparagraph 2(a) shall keep the statement on origin and, when required by the customs authority of the importing Party, provide a copy thereof to that authority.
5. Paragraphs 2 to 4 do not apply in the cases specified in Article 3.20.

ARTICLE 3.17

Statement on origin

1. A statement on origin may be made out by an exporter of a product on the basis of information demonstrating that the product is originating, including information on the originating status of materials used in the production of the product. The exporter is responsible for the correctness of the statement on origin and of the information provided.
2. A statement on origin shall be made out using one of the linguistic versions of the text set out in Annex 3-D on an invoice or on any other commercial document that describes the originating product in sufficient detail to enable its identification. The importing Party shall not require the importer to submit a translation of the statement on origin.
3. The customs authority of the importing Party shall not reject a claim for preferential tariff treatment due to minor errors or discrepancies in the statement on origin or for the sole reason that an invoice was issued in a third country.
4. A statement on origin shall be valid for 12 months from the date it was made out.
5. A statement on origin may apply to:
 - (a) a single shipment of one or more products imported into a Party; or
 - (b) multiple shipments of identical products imported into a Party within any period specified in the statement on origin not exceeding 12 months.
6. If, on request of the importer, unassembled or disassembled products within the meaning of Rule 2(a) of the General Rules for the Interpretation of the Harmonized System falling within Sections XV to XXI of the Harmonized System are imported by instalments, a single statement on origin for such products may be used in accordance with the requirements laid down by the customs authority of the importing Party.

ARTICLE 3.18

Importer's knowledge

The importer's knowledge that a product is originating in the exporting Party shall be based on information demonstrating that the product is originating and satisfies the requirements provided for in this Chapter.

ARTICLE 3.19

Record keeping requirements

1. An importer making a claim for preferential tariff treatment for a product imported into the importing Party shall, for a minimum of three years after the date of importation of the product, keep:
 - (a) if the claim was based on a statement on origin, the statement on origin made out by the exporter; or
 - (b) if the claim was based on the importer's knowledge, all records demonstrating that the product satisfies the requirements to obtain originating status.

2. An exporter who has made out a statement on origin shall, for a minimum of four years after the making out of that statement on origin, keep a copy of the statement on origin and all other records demonstrating that the product satisfies the requirements to obtain originating status.
3. The records to be kept in accordance with this Article may be held in electronic format.
4. Paragraphs 1 to 3 do not apply in the cases specified in Article 3.20.

ARTICLE 3.20

Small consignments and waivers

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products provided that such products are not imported by way of trade ⁽¹⁾, have been declared as satisfying the requirements of this Chapter and if there is no doubt as to the veracity of such a declaration.
2. Provided that the importation does not form part of importations that may reasonably be considered to have been made separately for the purpose of avoiding the requirement for a statement on origin, the total value of the products referred to in paragraph 1 shall not exceed:
 - (a) for the European Union, 500 euros in the case of small packages or 1,200 euros in the case of products forming part of travellers' personal luggage. The amounts to be used in other currency of a Member State of the European Union shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October of each year. The amounts shall be those published for that day by the European Central Bank, unless a different amount is communicated to the European Commission by 15 October of each year, and shall apply from 1 January of the following year. The European Commission shall notify Japan of the relevant amounts.
 - (b) for Japan, 100,000 yen or such amount as Japan may establish.
3. Each Party may provide that the basis for the claim as referred to in paragraph 2 of Article 3.16 shall not be required for an importation of a product for which the importing Party has waived the requirements.

ARTICLE 3.21

Verification

1. For the purposes of verifying whether a product imported into a Party is originating in the other Party or whether the other requirements of this Chapter are satisfied, the customs authority of the importing Party may conduct a verification based on risk assessment methods, which may include random selection, by means of a request for information from the importer who made the claim referred to in Article 3.16. The customs authority of the importing Party may conduct a verification either at the time of the customs import declaration, before the release of products, or after the release of the products.
2. The information requested pursuant to paragraph 1 shall cover no more than the following elements:
 - (a) if a statement on origin was the basis of the claim referred to in subparagraph 2(a) of Article 3.16, that statement on origin;
 - (b) the tariff classification number of the product under the Harmonized System and origin criteria used;
 - (c) a brief description of the production process;
 - (d) if the origin criterion was based on a specific production process, a specific description of that process;
 - (e) if applicable, a description of the originating and non-originating materials used in the production process;
 - (f) if the origin criterion was 'wholly obtained', the applicable category (such as harvesting, mining, fishing and place of production);

⁽¹⁾ The imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

- (g) if the origin criterion was based on a value method, the value of the product as well as the value of all the non-originating or, as appropriate to establish compliance with the value requirement, originating materials used in the production;
 - (h) if the origin criterion was based on weight, the weight of the product as well as the weight of the relevant non-originating or, as appropriate to establish compliance with the weight requirement, originating materials used in the product;
 - (i) if the origin criterion was based on a change in tariff classification, a list of all the non-originating materials including their tariff classification number under the Harmonized System (in two-, four- or six-digit format depending on the origin criteria); or
 - (j) the information relating to the compliance with the provision on non-alteration referred to in Article 3.10.
3. When providing the requested information, the importer may add any other information that it considers relevant for the purpose of verification.
4. If the claim for preferential tariff treatment was based on a statement on origin referred to in subparagraph 2(a) of Article 3.16, the importer shall inform the customs authority of the importing Party when the requested information may be provided in full or in relation to one or more data elements by the exporter directly.
5. If the claim for preferential tariff treatment was based on the importer's knowledge referred to in subparagraph 2 (b) of Article 3.16, after having first requested information in accordance with paragraph 1 of this Article, the customs authority of the importing Party conducting the verification may request information from the importer if that customs authority considers that additional information is necessary in order to verify the originating status of the product. The customs authority of the importing Party may request the importer for specific documentation and information, if appropriate.
6. If the customs authority of the importing Party decides to suspend the granting of preferential tariff treatment to the product concerned while awaiting the results of the verification, release of the product shall be offered to the importer subject to appropriate precautionary measures including guarantees. Any suspension of preferential tariff treatment shall be terminated as soon as possible after the originating status of the product concerned or the fulfilment of the other requirements of this Chapter has been ascertained by the customs authority of the importing Party.

ARTICLE 3.22

Administrative cooperation

1. In order to ensure the proper application of this Chapter, the Parties shall cooperate, through the customs authority of each Party, in verifying whether a product is originating and in compliance with the other requirements provided for in this Chapter.
2. If the claim for preferential tariff treatment was based on a statement on origin referred to in subparagraph 2(a) of Article 3.16, after having first requested information in accordance with paragraph 1 of Article 3.21, the customs authority of the importing Party conducting the verification may also request information from the customs authority of the exporting Party within a period of two years after the importation of the products if the customs authority of the importing Party conducting the verification considers that additional information is necessary in order to verify the originating status of the product. The request for information should include the following information:
- (a) the statement on origin;
 - (b) the identity of the customs authority issuing the request;
 - (c) the name of the exporter;
 - (d) the subject and scope of the verification; and
 - (e) if applicable, any relevant documentation.

In addition to this information, the customs authority of the importing Party may request the customs authority of the exporting Party for specific documentation and information, where appropriate.

3. The customs authority of the exporting Party may, in accordance with its laws and regulations, request documentation or examination by calling for any evidence or by visiting the premises of the exporter to review records and observe the facilities used in the production of the product.

4. Without prejudice to paragraph 5, the customs authority of the exporting Party receiving the request referred to in paragraph 2 shall provide the customs authority of the importing Party with the following information:

- (a) the requested documentation, where available;
- (b) an opinion on the originating status of the product;
- (c) the description of the product subject to examination and the tariff classification relevant to the application of this Chapter;
- (d) a description and explanation of the production process sufficient to support the originating status of the product;
- (e) information on the manner in which the examination was conducted; and
- (f) supporting documentation, if appropriate.

5. The customs authority of the exporting Party shall not provide the information referred to in paragraph 4 to the customs authority of the importing Party if that information is deemed confidential by the exporter.

6. Each Party shall notify the other Party of the contact details, including postal and email addresses, and telephone and facsimile numbers of the customs authorities and shall notify the other Party of any modification regarding such information within 30 days after the date of the modification.

ARTICLE 3.23

Mutual assistance in the fight against fraud

In case of a suspected breach of the provisions of this Chapter, the Parties shall provide each other with mutual assistance, in accordance with the CMAA.

ARTICLE 3.24

Denial of preferential tariff treatment

1. Without prejudice to paragraph 3, the customs authority of the importing Party may deny preferential tariff treatment, if:

- (a) within three months after the date of the request for information pursuant to paragraph 1 of Article 3.21:
 - (i) no reply is provided; or
 - (ii) if the claim for preferential tariff treatment was based on the importer's knowledge as referred to in subparagraph 2(b) of Article 3.16, the information provided is inadequate to confirm that the product is originating;
- (b) within three months after the date of the request for information pursuant to paragraph 5 of Article 3.21:
 - (i) no reply is provided; or
 - (ii) the information provided is inadequate to confirm that the product is originating;
- (c) within 10 months after the date of the request for information pursuant to paragraph 2 of Article 3.22:
 - (i) no reply is provided; or
 - (ii) the information provided is inadequate to confirm that the product is originating; or
- (d) following a prior request for assistance pursuant to Article 3.23 and within a mutually agreed period, in respect of products which have been the subject of a claim as referred to in paragraph 1 of Article 3.16:
 - (i) the customs authority of the exporting Party fails to provide the assistance; or
 - (ii) the result of that assistance is inadequate to confirm that the product is originating.

2. The customs authority of the importing Party may deny preferential tariff treatment to a product for which an importer claims preferential tariff treatment where the importer fails to comply with requirements of this Chapter other than those relating to the originating status of the products.

3. If the customs authority of the importing Party has sufficient justification to deny preferential tariff treatment under paragraph 1, in cases where the customs authority of the exporting Party has provided an opinion pursuant to subparagraph 4(b) of Article 3.22 confirming the originating status of the products, the customs authority of the importing Party shall notify the customs authority of the exporting Party of its intention to deny the preferential tariff treatment within two months after the date of receipt of that opinion. If such notification is made, consultations shall be held on request of a Party, within three months after the date of the notification. The period for consultation may be extended on a case by case basis by mutual agreement between the Parties. The consultation may take place in accordance with the procedure set out by the Committee on Rules of Origin and Customs-Related Matters established pursuant to Article 22.3. Upon the expiry of the period for consultation, the customs authority of the importing Party may deny the preferential tariff treatment solely on the basis of sufficient justification and after having granted the importer the right to be heard.

ARTICLE 3.25

Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of any information provided to it by the other Party pursuant to this Chapter, and shall protect that information from disclosure.
2. Information obtained by the authorities of the importing Party pursuant to this Chapter may only be used by those authorities for the purposes of this Chapter.
3. Confidential business information obtained from the exporter by the customs authority of the exporting Party or of the importing Party through the application of Articles 3.21 and 3.22 shall not be disclosed, unless otherwise provided for in this Chapter.
4. Information obtained by the customs authority of the importing Party pursuant to this Chapter shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, unless permission to use such information is granted by the exporting Party in accordance with its laws and regulations.

ARTICLE 3.26

Administrative measures and sanctions

Each Party shall impose administrative measures and, where appropriate, sanctions, in accordance with its laws and regulations, on any person who draws up a document, or causes a document to be drawn up, which contains incorrect information provided for the purpose of obtaining preferential tariff treatment for a product, who does not comply with the requirements set out in Article 3.19, or who does not provide the evidence or refuses the visit referred to in paragraph 3 of Article 3.22.

SECTION C

Miscellaneous

ARTICLE 3.27

Application of this Chapter to Ceuta and Melilla

1. For the purposes of this Chapter, in the case of the European Union, 'Party' does not include Ceuta and Melilla.
2. Products originating in Japan, when imported into Ceuta or Melilla, shall in all respects be subject to the same customs treatment under this Agreement as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Japan shall apply to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs treatment under this Agreement as that which is applied to products imported from and originating in the European Union.
3. The rules of origin and origin procedures under this Chapter apply *mutatis mutandis* to products exported from Japan to Ceuta and Melilla and to products exported from Ceuta and Melilla to Japan.
4. Article 3.5 applies to the import and export of products between the European Union, Japan and Ceuta and Melilla.

5. Ceuta and Melilla shall be considered as a single territory.
6. The customs authority of the Kingdom of Spain shall be responsible for the application of this Article in Ceuta and Melilla.

ARTICLE 3.28

Committee on Rules of Origin and Customs-Related Matters

1. The Committee on Rules of Origin and Customs-Related Matters established pursuant to Article 22.3 (hereinafter referred to in this Chapter as 'the Committee') shall be responsible for the effective implementation and operation of this Chapter, in addition to the other responsibilities specified in paragraph 1 of Article 4.14.
2. For the purposes of this Chapter, the Committee shall have the following functions:
 - (a) reviewing and making appropriate recommendations, as necessary, to the Joint Committee on:
 - (i) the implementation and operation of this Chapter; and
 - (ii) any amendments of the provisions of this Chapter proposed by a Party;
 - (b) adopting explanatory notes to facilitate the implementation of the provisions of this Chapter;
 - (c) setting the consultation procedure referred to in paragraph 3 of Article 3.24; and
 - (d) considering any other matter related to this Chapter as the representatives of the Parties may agree.

ARTICLE 3.29

Transitional provisions for products in transit or storage

The provisions of this Agreement may be applied to products which comply with the provisions of this Chapter and which on the date of entry into force of this Agreement are either in transit from the exporting Party to the importing Party or under customs control in the importing Party without payment of import duties and taxes, subject to the making of a claim for preferential tariff treatment referred to in Article 3.16 to the customs authority of the importing Party, within 12 months of that date.

CHAPTER 4

CUSTOMS MATTERS AND TRADE FACILITATION

ARTICLE 4.1

Objectives

The objectives of this Chapter are to:

- (a) promote trade facilitation for goods traded between the Parties while ensuring effective customs controls, taking into account the evolution of trade practices;
- (b) ensure transparency of each Party's customs legislation and other trade-related laws and regulations and consistency thereof with applicable international standards;
- (c) ensure predictable, consistent and non-discriminatory application by each Party of its customs legislation and other trade-related laws and regulations;
- (d) promote simplification and modernisation of each Party's customs procedures and practices;
- (e) further develop risk management techniques to facilitate legitimate trade while securing the international trade supply chain; and
- (f) enhance cooperation between the Parties in the field of customs matters and trade facilitation.

ANNEX 3-A

INTRODUCTORY NOTES TO PRODUCT SPECIFIC RULES OF ORIGIN

Note 1

General principles

1. This Annex sets out the general rules for the applicable requirements of Annex 3-B provided for in subparagraph 1(c) of Article 3.2.
2. For the purposes of this Annex and Annex 3-B, the requirements for a product to be originating in accordance with subparagraph 1(c) of Article 3.2 are a change in tariff classification, a production process, a maximum value of non-originating materials, a minimum regional value content, or any other requirement specified in this Annex and Annex 3-B.
3. Reference to weight in a product specific rule of origin means the net weight, which is the weight of a material or a product, not including the weight of packaging.
4. This Annex, Annex 3-B and Annex 3-E are based on the Harmonized System, as amended on 1 January 2017.

Note 2

The structure of Annex 3-B

1. Notes on Sections or Chapters, where applicable, are read in conjunction with the product specific rules of origin for the relevant Section, Chapter, heading or subheading.
2. Each product specific rule of origin set out in Column 2 of Annex 3-B applies to the corresponding product identified in Column 1 of Annex 3-B.
3. If a product is subject to alternative product specific rules of origin, the product shall be originating if it satisfies one of the alternatives. If a product is subject to a product specific rule of origin that includes multiple requirements, the product shall be originating only if it satisfies all of the requirements.
4. For the purpose of this Annex and Annex 3-B,
 - (a) 'Chapter' means the first two-digits in the tariff classification number under the Harmonized System;
 - (b) 'heading' means the first four-digits in the tariff classification number under the Harmonized System;
 - (c) 'Section' means a section of the Harmonized System; and
 - (d) 'subheading' means the first six-digits in the tariff classification number under the Harmonized System.
5. For the purposes of product specific rules of origin, the following abbreviations apply ⁽¹⁾:
 - 'CC' means production from non-originating materials of any Chapter, except that of the product, or a change to the Chapter, heading or subheading from any other Chapter; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 2-digit level (i.e. a change in Chapter) of the Harmonized System.
 - 'CTH' means production from non-originating materials of any heading, except that of the product, or a change to the Chapter, heading or subheading from any other heading; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 4-digit level (i.e. a change in heading) of the Harmonized System.
 - 'CTSH' means production from non-originating materials of any subheading, except that of the product, or a change to the Chapter, heading or subheading from any other subheading; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 6-digit level (i.e. a change in sub-heading) of the Harmonized System.

⁽¹⁾ For greater certainty, if a requirement of a change in tariff classification provides for exception for a change from certain Chapters, headings or subheadings, none of the non originating materials of those Chapters, headings or subheadings may be used, individually or jointly.

Note 3

Application of Annex 3-B

1. Paragraph 3 of Article 3.2, concerning products having acquired originating status which are used in the production of other products, applies irrespective of whether or not this status has been acquired inside the same factory in a Party where those products are used.
2. If a product specific rule of origin provides that a specified non-originating material may not be used or that the value or weight of a specified non-originating material cannot exceed a specific threshold, those requirements do not apply to non-originating materials classified elsewhere in the Harmonized System.
3. If a product specific rule of origin provides that a product shall be produced from a particular material, this does not prevent the use of other materials which cannot satisfy the requirement because of their inherent nature.

Note 4

Calculation of a maximum value of non-originating materials and of a minimum regional value content

Definitions:

1. For the purposes of product specific rules of origin:
 - (a) 'customs value' means the value as determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994;
 - (b) 'EXW' means:
 - (i) the ex-works price of the product paid or payable to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs incurred in the production of a product minus any internal taxes which are, or may be, repaid when the product obtained is exported; or
 - (ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of a product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party which:
 - (A) include selling, general and administrative expenses, as well as profit, that can be reasonably allocated to the product; and
 - (B) exclude the costs of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;
 - (c) 'FOB' means:
 - (i) the free on board price of the product paid or payable to the seller regardless of the mode of shipment, provided that the price includes the value of all the materials used and all other costs incurred in the production of a product and its transportation to the exportation port in the Party, minus any internal taxes which are, or may be, repaid when the product obtained is exported; or
 - (ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of a product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party, and its transportation to the exportation port in the Party which:
 - (A) include selling, general and administrative expenses, as well as profit, that can be reasonably allocated to the product, the costs of freight and insurance; and
 - (B) exclude any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;
 - (d) 'MaxNOM' means the maximum value of non-originating materials expressed as a percentage;
 - (e) 'RVC' means the minimum regional value content of a product, expressed as a percentage; and
 - (f) 'VNM' means the value of non-originating materials used in the production of the product which is its customs value at the time of importation including freight, insurance where appropriate, packing and all the other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located. Where it is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in either Party is used.

2. For the calculation of MaxNOM and RVC, the following formulas apply:

$$\text{MaxNOM}(\%) = \frac{\text{VNM}}{\text{EXW}} \times 100$$

$$\text{RVC}(\%) = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100$$

Note 5

Definitions of processes referred to in Sections V to VII in Annex 3-B

For the purposes of product specific rules of origin:

- (a) 'biotechnological processing' means:
- (i) biological or biotechnological culturing (including cell culture), hybridisation or genetic modification of micro-organisms (bacteria, viruses (including phages) etc.) or human, animal or plant cells; and
 - (ii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids), or fermentation;
- (b) 'change in particle size' means the deliberate and controlled modification in particle size of a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;
- (c) 'chemical reaction' means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following which are not considered to be chemical reactions for the purpose of this definition:
- (i) dissolving in water or other solvents;
 - (ii) the elimination of solvents including solvent water; or
 - (iii) the addition or elimination of water of crystallisation;
- (d) 'distillation' means:
- (i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; and
 - (ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;
- (e) 'isomer separation' means the isolation or separation of isomers from a mixture of isomers;
- (f) 'mixing and blending' means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials;
- (g) 'production of standard materials' (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the manufacturer; and
- (h) 'purification' means a process which results in the elimination of at least 80 per cent of the content of existing impurities.

Note 6

Definitions of terms used in Section XI of Annex 3-B

For the purposes of product specific rules of origin:

- (a) 'man-made staple fibres' means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;

- (b) 'natural fibres' means fibres other than synthetic or artificial fibres. Their use is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun; 'natural fibres' includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05;
- (c) 'printing' means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques; and
- (d) 'printing (as standalone operation)' means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling, shearing, singeing, process of air-tumbler, process of stenter, milling, steam and shrinking, and wet decatizing), provided that the value of all the non-originating materials used does not exceed 50 per cent of the EXW or 45 per cent of the FOB of the product.

Note 7

Tolerances applicable to products containing two or more basic textile materials

1. For the purposes of this Note, basic textile materials are the following:

- (a) silk;
- (b) wool;
- (c) coarse animal hair;
- (d) fine animal hair;
- (e) horsehair;
- (f) cotton;
- (g) paper-making materials and paper;
- (h) flax;
- (i) true hemp;
- (j) jute and other textile bast fibres;
- (k) sisal and other textile fibres of the genus *Agave*;
- (l) coconut, abaca, ramie and other vegetable textile fibres;
- (m) synthetic man-made filaments;
- (n) artificial man-made filaments;
- (o) current-conducting filaments;
- (p) synthetic man-made staple fibres of polypropylene;
- (q) synthetic man-made staple fibres of polyester;
- (r) synthetic man-made staple fibres of polyamide;
- (s) synthetic man-made staple fibres of polyacrylonitrile;
- (t) synthetic man-made staple fibres of polyimide;
- (u) synthetic man-made staple fibres of polytetrafluoroethylene;
- (v) synthetic man-made staple fibres of poly (phenylene sulphide);
- (w) synthetic man-made staple fibres of poly (vinyl chloride);
- (x) other synthetic man-made staple fibres;
- (y) artificial man-made staple fibres of viscose;
- (z) other artificial man-made staple fibres;
- (aa) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- (bb) yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped;

- (cc) products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
 - (dd) other products of heading 56.05;
 - (ee) glass fibres; and
 - (ff) metal fibres.
2. Where reference to this Note is made in Annex 3-B, the requirements set out in its Column 2 shall not apply, as a tolerance, to non-originating basic textile materials which are used in the production of a product, provided that:
- (a) the product contains two or more basic textile materials; and
 - (b) the weight of the non-originating basic textile materials, taken together, does not exceed 10 per cent of the total weight of all the basic textile materials used.

For example:

For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07, synthetic yarn of staple fibres of heading 55.09 and materials other than basic textile materials, non-originating woollen yarn which does not satisfy the requirement set out in Annex 3-B, or non-originating synthetic yarn which does not satisfy the requirement set out in Annex 3-B, or a combination of both, may be used, provided that their total weight does not exceed 10 per cent of the weight of all the basic textile materials.

3. Notwithstanding Note 7.2 (b), for products containing 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', the maximum tolerance is 20 per cent. However, the percentage of the other non-originating basic textile materials shall not exceed 10 per cent.
4. Notwithstanding Note 7.2 (b), for products containing 'strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film', the maximum tolerance is 30 per cent. However, the percentage of the other non-originating basic textile materials shall not exceed 10 per cent.
5. For a product of headings 51.06 to 51.10 and headings 52.04 to 52.07, non-originating man-made fibres may be used in the process of spinning of natural fibres, provided that their total weight does not exceed 40 per cent of the weight of the product.

Note 8

Other tolerances applicable to certain textile products

1. Where reference to this Note is made in Annex 3-B, non-originating textile materials (with the exception of linings and interlinings) which do not satisfy the requirements set out in its Column 2 for a made-up textile product may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the EXW or FOB of the product.
2. Non-originating materials which are not classified in Chapters 50 to 63 may be used without restriction in the production of textile products classified in Chapters 61 to 63, whether or not they contain textiles.

For example:

If a requirement set out in Annex 3-B provides that yarn shall be used, for a certain textile item (such as trousers), this does not prevent the use of non-originating metal items (such as buttons), because metal items are not classified in Chapters 50 to 63. For the same reasons, it does not prevent the use of non-originating slide fasteners, even though slide-fasteners normally contain textiles.

3. Where a requirement set out in Annex 3-B consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified in Chapters 50 to 63 shall be taken into account in the calculation of the value of the non-originating materials.
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ANNEX 3-B

PRODUCT SPECIFIC RULES OF ORIGIN

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS
Chapter 1	Live animals
01.01-01.06	All animals of Chapter 1 are wholly obtained.
Chapter 2	Meat and edible meat offal
02.01-02.10	Production in which all the materials of Chapters 1 and 2 used are wholly obtained.
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
– Atlantic Bluefin tuna (<i>Thunnus thynnus</i>):	All Atlantic Bluefin tuna (<i>Thunnus thynnus</i>) is wholly obtained; or production in which Atlantic Bluefin tuna (<i>Thunnus thynnus</i>) is subject to caging in farms with subsequent feeding and fattening/farming for a minimum period of 3 months in a Party. The duration of the fattening or farming shall be established according to the date of the caging operation and the date of harvesting recorded in the electronic Bluefin tuna Catch Document (eBCD) of the International Commission for the Conservation of Atlantic Tunas (ICCAT).
– Others:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained.
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
04.01-04.10	Production in which all the materials of Chapter 4 used are wholly obtained.
Chapter 5	Products of animal origin, not elsewhere specified or included
05.01-05.11	CTH
SECTION II	VEGETABLE PRODUCTS
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
06.01-06.04	Production in which all the materials of Chapter 6 used are wholly obtained.
Chapter 7	Edible vegetables and certain roots and tubers
07.01-07.14	Production in which all the materials of Chapter 7 used are wholly obtained.
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons
08.01-08.14	Production in which all the materials of Chapter 8 used are wholly obtained.
Chapter 9	Coffee, tea, maté and spices
09.01	CTSH; or Blending.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
0902.10-0902.20	Production in which all the materials of subheadings 0902.10 and 0902.20 used are wholly obtained.
0902.30-0903.00	CTSH; or Blending.
09.04-09.10	CTSH; or Blending, crushing or grinding.
Chapter 10	Cereals
10.01-10.08	Production in which all the materials of Chapter 10 used are wholly obtained.
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
11.01-11.09	Production in which all the materials of Chapters 10 and 11, headings 07.01, 07.13, 07.14 and 23.03, subheading 0710.10 and dried potatoes of subheading 0712.90 used are wholly obtained.
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
12.01	CTH
12.02-12.14	CTH except from heading 12.01.
Chapter 13	Lac; gums, resins and other vegetable saps and extracts
1301.20-1302.19	CTH
1302.20	CTSH; however, non-originating pectic substances may be used.
1302.31	CTH
1302.32	CTSH; however, non-originating mucilages and thickeners derived from locust beans may be used.
1302.39	CTH
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
14.01-14.04	Production in which all the materials of Chapter 14 used are wholly obtained.
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
15.01-15.06	CTH
15.07	Production in which all the materials of headings 12.01 and 15.07 used are wholly obtained.
15.08	CTH
15.09-15.10	Production in which all the vegetable materials used are wholly obtained.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
15.11-15.13	CTH
15.14	
– Rape or Colza oil and its fractions:	Production in which all the materials of headings 12.05 and 15.14 used are wholly obtained.
– Mustard oil and its fractions:	CTH
15.15	
– Rice bran oil and its fractions:	Production in which all the materials of headings 10.06 and 15.15 used are wholly obtained.
– Others:	CTH
1516.10-1517.10	CTH
1517.90	
– Mixed vegetable oils not further processed:	CC
– Others:	CTH
15.18-15.22	CTH
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
16.01-16.02	Production in which all the materials of Chapters 2, 3 and 16 and heading 10.06 used are wholly obtained.
16.03	Production in which all the materials of Chapters 2, 3 and 16 used are wholly obtained.
16.04-16.05	Production in which all the materials of Chapters 2, 3 and 16 and heading 10.06 used are wholly obtained.
Chapter 17	Sugars and sugar confectionery
17.01	CTH
17.02	CTH, provided that: <ul style="list-style-type: none"> — the weight of non-originating materials of heading 04.04 used does not exceed 10 % of the weight of the product; — the total weight of non-originating materials of headings 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.03 used does not exceed 20 % of the weight of the product.
17.03	CTH
17.04	CTH, provided that the total weight of the non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 18	Cocoa and cocoa preparations
18.01-18.05	CTH
18.06	CTH, provided that: <ul style="list-style-type: none"> — the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
19.01	CC, provided that: <ul style="list-style-type: none"> — the weight of non-originating materials of Chapter 4 used does not exceed 10 % of the weight of the product; — the total weight of non-originating materials of headings 10.01, 10.03, 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.
19.02	CC, provided that: <ul style="list-style-type: none"> — the total weight of non-originating materials of Chapters 2, 3 and 16 used does not exceed 10 % of the weight of the product; — the weight of non-originating materials of heading 10.01 used does not exceed 90 % of the weight of the product; and — the total weight of non-originating materials of headings 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product.
19.03	CC, provided that the total weight of non-originating materials of headings 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product.
19.04	CC, provided that: <ul style="list-style-type: none"> — the weight of non-originating materials of Chapter 4 used does not exceed 10 % of the weight of the product; — the total weight of non-originating materials of headings 10.01, 10.03, 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.
19.05	CTH, provided that: <ul style="list-style-type: none"> — the weight of non-originating materials of Chapter 4 used does not exceed 10 % of the weight of the product; — the total weight of non-originating materials of headings 10.03, 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants
20.01	CC
20.02-20.03	Production in which all the materials of Chapter 7 used are wholly obtained.
20.04-20.08	CTH, provided that beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), peas (<i>Pisum sativum</i>), pineapples, oranges, potatoes and asparagus used are wholly obtained.
20.09	CTH, provided that pineapples, oranges, tomatoes, apples and grapes used are wholly obtained.
Chapter 21	Miscellaneous edible preparations
21.01	CC, provided that: <ul style="list-style-type: none"> — the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; — the weight of non-originating materials of heading 10.03 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
2102.10-2103.10	CTH
2103.20	CC except from headings 07.02 and 20.02.
2103.30	CTSH; however, non-originating mustard flour may be used.
2103.90	CTSH
21.04	CTH
21.05	CTH, provided that: <ul style="list-style-type: none"> — the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.
21.06	CTH, provided that: <ul style="list-style-type: none"> — the materials of Konnyaku of subheading 1212.99 used are wholly obtained; — the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; — the weight of non-originating materials of heading 10.01 used does not exceed 30 % of the weight of the product; — the weight of non-originating materials of heading 10.03 used does not exceed 10 % of the weight of the product; — the weight of non-originating materials of heading 10.06 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 22	Beverages, spirits and vinegar
22.01	CTH
22.02	CTH, provided that: <ul style="list-style-type: none"> — the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
22.03-22.08	CTH except from headings 22.07 and 22.08, provided that: <ul style="list-style-type: none"> — all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained; — the weight of non-originating materials of Chapter 4 used does not exceed 40 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
22.09	CTH except from headings 22.07 and 22.08, provided that all the materials of heading 10.06 and subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.
Chapter 23	Residues and waste from the food industries; prepared animal fodder
23.01	CTH
23.02-23.03	CTH, provided that the weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product.
23.04-23.08	CTH
23.09	CTH, provided that: <ul style="list-style-type: none"> — all the materials of Chapters 2 and 3 used are wholly obtained; — the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; — the total weight of non-originating materials of Chapters 10 and 11 and headings 23.02 and 23.03 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.
Chapter 24	Tobacco and manufactured tobacco substitutes
24.01	CC
2402.10	CTH, provided that the weight of non-originating materials of Chapter 24 used does not exceed 30 % of the weight of the product.
2402.20-2403.99	CTH; MaxNOM 35 % (EXW); or RVC 70 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION V	MINERAL PRODUCTS Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A.
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement
25.01	CTH
25.02-25.30	CTH; MaxNOM 70 % (EXW); or RVC 35 % (FOB).
Chapter 26	Ores, slag and ash
26.01-26.21	CTH
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
27.01-27.09	CTH; A chemical reaction or mixing and blending is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
27.10	CTH except from biodiesel of subheadings 3824.99 and 3826.00; or Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment.
27.11	CTSH; or A chemical reaction is undergone.
27.12-27.15	CTH; A chemical reaction or mixing and blending is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A.
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
28.01-28.53	CTSH; A chemical reaction, purification, production of standard materials, or isomer separation is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 29	Organic chemicals
2901.10-2905.42	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2905.43-2905.44	CTH except from heading 17.02 and subheading 3824.60.
2905.45	CTH; however, non-originating materials of subheading 2905.45 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2905.49-2905.59	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2906.11	CTSH
2906.12-2918.13	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2918.14-2918.15	CTSH
2918.16-2922.41	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2922.42	CTSH
2922.43-2923.10	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2923.20	CTSH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
2923.30-2924.24	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2924.25-2924.29	CTSH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2925.11-2938.10	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2938.90	CTSH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
29.39	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
29.40	CTSH
29.41-29.42	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 30	Pharmaceutical products
30.01-30.06	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 31	Fertilisers
31.01-31.04	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
31.05	
<ul style="list-style-type: none"> – Sodium nitrate – Calcium cyanamide – Potassium sulphate – Magnesium potassium sulphate 	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
– Others	CTH and MaxNOM 50 % (EXW); or CTH and RVC 55 % (FOB); however, non-originating materials of heading 31.05 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 40 % (EXW); or RVC 65 % (FOB).
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
32.01-32.05	CTSH; A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3206.11-3206.19	CTH; however, non-originating materials of heading 32.06 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 40 % (EXW); or RVC 65 % (FOB).
3206.20-3215.90	CTSH; A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
3301.12-3302.10	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3302.90-3303.00	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
33.04	CTSH; A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB)
33.05-33.07	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
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
34.01-34.07	CTSH; A chemical reaction, purification, production of standard materials or isomer separation is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes
35.01	CTH
3502.11 - 3502.19	CTH except from headings 04.07 and 04.08.
3502.20 – 3504.00	CTH
35.05	CC except from heading 11.08.
35.06-35.07	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
36.01-36.06	CTSH; A chemical reaction, production of standard materials or isomer separation is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 37	Photographic or cinematographic goods
37.01-37.07	CTSH; A chemical reaction, production of standard materials or isomer separation is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 38	Miscellaneous chemical products
38.01-38.08	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3809.10	CTH except from headings 11.08 and 35.05.
3809.91-3822.00	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
38.23	CTSH
3824.10-3824.50	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3824.60	CTH except from heading 17.02 and subheadings 2905.43 and 2905.44.
3824.71-3824.91	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3824.99	
– Biodiesel	Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment.
– Others	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
38.25	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
38.26	Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A.
Chapter 39	Plastics and articles thereof
39.01-39.03	CTSH; A chemical reaction is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.04-39.06	CTSH; A chemical reaction or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.07-39.08	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.09-39.10	CTSH; A chemical reaction or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.11	CTSH; A chemical reaction is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.12-39.15	CTSH; A chemical reaction or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.16-39.26	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 40	Rubber and articles thereof
40.01 – 40.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4012.11-4012.19	CTSH; Retreading of used tyres; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
4012.20-4017.00	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLE OF ANIMAL GUT(OTHER THAN SILK-WORM GUT)
Chapter 41	Raw hides and skins (other than furskins) and leather
41.01-41.03	CC
4104.11- 4104.19	CTH
4104.41-4104.49	CTSH except from subheadings 4104.41 to 4104.49.
4105.10	CTH
4105.30	CTSH
4106.21	CTH
4106.22	CTSH
4106.31	CTH
4106.32	CTSH
4106.40	
– A product in the wet state:	CTH
– A product in the dry state:	CTH; or Production from non-originating materials in the wet state.
4106.91	CTH
4106.92	CTSH
41.07-41.13	CTH; however, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92 may be used, provided that a re-tanning operation of the tanned or crust hides and skins in the dry state takes place.
41.14-41.15	CTH
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
42.01-42.06	CC; CTH and MaxNOM 45 % (EXW); or CTH and RVC 60 % (FOB).
Chapter 43	Furskins and artificial fur; manufactures thereof
43.01	CC
43.02-43.04	CTH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
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	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 45	Cork and articles of cork
45.01-45.04	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
4601.21-4601.22	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4601.29	CC except from Chapter 14.
4601.92-4601.93	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4601.94	CC except from Chapter 14.
4601.99-4602.12	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4602.19	CC except from Chapter 14.
4602.90	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
47.01-47.07	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
48.01-48.23	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
49.01-49.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION XI	TEXTILES AND TEXTILE ARTICLES Section note: For definitions of terms used for and tolerances applicable to certain products made of textile materials, see Notes 6, 7 and 8 of Annex 3-A.
Chapter 50	Silk
50.01	CTH
50.02	CTH except from heading 50.01.
50.03	
– Carded or combed:	Carding or combing of silk waste.
– Others:	CTH
50.04-50.05	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.
50.06	
– Silk yarn and yarn spun from silk waste:	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.
– Silk-worm gut:	CTH
50.07	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
51.01-51.05	CTH
51.06-51.10	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
51.11-51.13	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 52	Cotton
52.01-52.03	CTH
52.04-52.07	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
52.08-52.12	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
53.01-53.05	CTH
53.06-53.08	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
53.09-53.11	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 54	Man-made filaments; strip and the like of man-made textile materials
54.01-54.06	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
54.07-54.08	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Yarn dyeing combined with weaving; Weaving combined with dyeing or with coating or with laminating; Twisting or any mechanical operation combined with weaving; Weaving combined with printing; or Printing (as standalone operation).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 55	Man-made staple fibres
55.01-55.07	Extrusion of man-made fibres.
55.08-55.11	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
55.12-55.16	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
56.01	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; Flocking combined with dyeing or with printing; or Coating, flocking, laminating, or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
56.02	
– Needleloom felt:	Extrusion of man-made fibres combined with fabric formation; however: — non-originating polypropylene filament of heading 54.02; — non-originating polypropylene fibres of heading 55.03 or 55.06; or — non-originating polypropylene filament tow of heading 55.01; of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the EXW or 35 % of the FOB of the product; or Non-woven fabric formation alone in the case of felt made from natural fibres.
– Others:	Extrusion of man-made fibres combined with fabric formation; or Non-woven fabric formation alone in the case of other felt made from natural fibres.
5603.11-5603.14	Production from — directionally or randomly oriented filaments; or — substances or polymers of natural or man-made origin; followed in both cases by bonding into a nonwoven.
5603.91-5603.94	Production from — directionally or randomly oriented staple fibres; or — chopped yarns, of natural or man-made origin; followed in both cases by bonding into a nonwoven.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
5604.10	Production from rubber thread or cord, not textile covered.
5604.90	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.05	Spinning of natural or man-made staple fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.06	Extrusion of man-made fibres combined with spinning; Twisting combined with gimping; Spinning of natural or man-made staple fibres; or Flocking combined with dyeing.
56.07-56.09	Spinning of natural fibres; or Extrusion of man-made fibres combined with spinning.
Chapter 57	Carpets and other textile floor coverings Chapter note: For products of this Chapter jute fabric may be used as a backing.
57.01-57.05	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Production from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; or Extrusion of man-made fibres combined with nonwoven techniques including needle punching.
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
58.01-58.04	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
58.05	CTH
58.06-58.09	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting;

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
58.10	Embroidering in which the value of non-originating materials of any heading, except that of the product, used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
58.11	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
59.01	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; or Flocking combined with dyeing or with printing.
59.02	
– Containing not more than 90 % by weight of textile materials:	Weaving
– Others:	Extrusion of man-made fibres combined with weaving.
59.03	Weaving combined with impregnating or with coating or with covering or with laminating or with metalising; Weaving combined with printing; or Printing (as standalone operation).
59.04	Weaving combined with dyeing or with coating or with laminating or with metalising.
59.05	
– Impregnated, coated, covered or laminated with rubber, plastics or other materials:	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalising.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
– Others:	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving, knitting or nonwoven fabric formation combined with dyeing or with coating or with laminating; Weaving combined with printing; or Printing (as standalone operation).
59.06	
– Knitted or crocheted fabrics:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; Knitting or crocheting combined with rubberising; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
– Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials:	Extrusion of man-made fibres combined with weaving.
– Others:	Weaving, knitting or nonwoven process combined with dyeing or with coating or with rubberising; Yarn dyeing combined with weaving, knitting or nonwoven process; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
59.07	Weaving, knitting or nonwoven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering; Flocking combined with dyeing or with printing; or Printing (as standalone operation).
59.08	
– Incandescent gas mantles, impregnated:	Production from tubular knitted or crocheted gas-mantle fabric.
– Others:	CTH
59.09-59.11	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made fibres combined with weaving; Weaving combined with dyeing or with coating or with laminating; or Coating, flocking, laminating or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 60	Knitted or crocheted fabrics
60.01-60.06	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; Knitting or crocheting combined with dyeing or with flocking or with coating or with laminating or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with knitting or with crocheting; or Twisting or texturing combined with knitting or with crocheting provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
61.01-61.17	
– Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:	Knitting or crocheting combined with making-up including cutting of fabric.
– Others:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; or Knitting and making-up in one operation.
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted
62.01	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.02	
– Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.03	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.04	
– Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.05	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.06	
– Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating un-embroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.07-62.08	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.09	
– Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating un-embroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.10	
– Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.11	
– Women's or girls' garments, embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating un-embroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
62.12	
– Knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:	Knitting combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.13-62.14	
– Embroidered	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation).
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.15	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.16	
– Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.17	
– Embroidered:	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation).
– Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
– Interlinings for collars and cuffs, cut out:	CTH, provided that the value of all the non-originating materials used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric.
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags
63.01-63.04	
– Of felt, of nonwovens:	Nonwoven fabric formation combined with making-up including cutting of fabric.
– Others:	
– – Embroidered:	Weaving or knitting or crocheting combined with making-up including cutting of fabric; or Production from unembroidered fabric (other than knitted or crocheted), provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– – Others:	Weaving, knitting or crocheting combined with making-up including cutting of fabric.
63.05	Extrusion of man-made fibres or spinning of natural or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric.
63.06	
– Of nonwovens:	Nonwoven fabric formation combined with making-up including cutting of fabric.
– Others:	Weaving combined with making-up including cutting of fabric.
63.07	MaxNOM 40 % (EXW); or RVC 65 % (FOB).
63.08	Each item in the set must satisfy the rule which would apply to it if it were not included in the set; however, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW or FOB of the set.
63.09-63.10	CTH
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
64.01-64.06	CC; CTH except from headings 64.01 to 64.05 and from assemblies of uppers affixed to inner soles of subheading 6406.90 and MaxNOM 50 % (EXW); or CTH except from headings 64.01 to 64.05 and from assemblies of uppers affixed to inner soles of subheading 6406.90 and RVC 55 % (FOB).
Chapter 65	Headgear and parts thereof
65.01-65.07	CTH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
66.01-66.03	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
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
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; MaxNOM 70 % (EXW); or RVC 35 % (FOB).
Chapter 69	Ceramic products
69.01-69.14	CTH
Chapter 70	Glass and glassware
70.01-70.05	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
70.06	
– Coated glass-plate substrates:	CTH; or Production from non-coated glass-plate substrate of heading 70.06.
– Others:	CTH except from headings 70.02 to 70.05.
70.07 ⁽¹⁾ -70.09	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
70.10	
– Glass and glassware, container made of glass:	CTH; however, non-originating materials of heading 70.10 may be used, provided that their total value does not exceed 15 % of the EXW or the FOB of the product.
– Others:	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
70.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

⁽¹⁾ For the products of subheadings 7007.11 and 7007.21, see also Appendix 3-B-1.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
70.13	CTH; however, non-originating materials of heading 70.13 may be used provided that their total value does not exceed 15 % of the EXW or the FOB of the product.
70.14-70.17	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7018.10	CTH
7018.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7018.90	CTH
70.19-70.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
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	CC
71.02-71.04	CTSH
71.05	CTH
71.06	
– Unwrought:	CTH except from headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.
– Semi-manufactured or in powder form:	Production from unwrought precious metals.
71.07	
– Metals clad with precious metals, semi-manufactured:	Production from metals clad with precious metals, unwrought.
– Others:	CTH
71.08	
– Unwrought:	CTH except from headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.
– Semi-manufactured or in powder form:	Production from unwrought precious metals.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
71.09	
– Metals clad with precious metals, semi-manufactured:	Production from metals clad with precious metals, unwrought.
– Others:	CTH
71.10	
– Unwrought:	CTH except from headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.
– Semi-manufactured or in powder form:	Production from unwrought precious metals.
71.11	
– Metals clad with precious metals, semi-manufactured:	Production from metals clad with precious metals, unwrought.
– Others:	CTH
71.12	CTH
71.13-71.17	CTH except from headings 71.13 to 71.17; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
71.18	CTH
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL
Chapter 72	Iron and steel
72.01-72.06	CTH
72.07	CTH except from heading 72.06.
72.08-72.17	CTH except from headings 72.08 to 72.17.
7218.10	CTH
7218.91-7218.99	CTH except from heading 72.06.
72.19-72.23	CTH except from headings 72.19 to 72.23.
7224.10	CTH
7224.90	CTH except from heading 72.06.
72.25-72.29	CTH except from headings 72.25 to 72.29.
Chapter 73	Articles of iron or steel
7301.10	CC except from headings 72.08 to 72.17.
7301.20	CTH
73.02	CC except from headings 72.08 to 72.17.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
73.03	CTH
73.04-73.06	CC except from headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29.
73.07	
– Tube or pipe fittings of stainless steel:	CTH except from forged blanks of heading 72.07; however, non-originating forged blanks of heading 72.07 may be used provided that their value does not exceed 50 % of the EXW or 45 % of the FOB of the product.
– Others:	CTH
73.08	CTH except from subheading 7301.20; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7309.00-7315.19	CTH
7315.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7315.81-7319.90	CTH
7320.10	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7320.20-7326.90	CTH
Chapter 74	Copper and articles thereof
74.01-74.02	CTH
74.03	CTSH
74.04-74.19	CTH
Chapter 75	Nickel and articles thereof
75.01-75.04	CTSH
75.05-75.08	CTH
Chapter 76	Aluminium and articles thereof
76.01	CTSH
76.02-76.06	CTH and MaxNOM 50 % (EXW); or CTH and RVC 55 % (FOB).
76.07	CTH except from heading 76.06.
7608.10-7616.91	CTH and MaxNOM 50 % (EXW); or CTH and RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
7616.99	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 78	Lead and articles thereof
7801.10	CTSH
7801.91-7801.99	CTH except from heading 78.02.
78.02-78.04	CTH
78.06	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
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
81.01-81.13	CTSH; or Production from non-originating materials of any heading by the use of refining, smelting or thermal metal forming.
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
8201.10-8205.70	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8205.90	CTH; however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW or the FOB of the set.
82.06	CTH except from headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW or the FOB of the set.
82.07-82.15	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 83	Miscellaneous articles of base metal
83.01-83.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
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
84.01-84.06	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.07-84.08 ⁽¹⁾	MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.09-84.24	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.25-84.30	CTH except from heading 84.31; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.31-84.43	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.44-84.47	CTH except from heading 84.48; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.48-84.55	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.56-84.65	CTH except from heading 84.66; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.66-84.68	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.70-84.72	CTH except from heading 84.73; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.73-84.87	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

⁽¹⁾ For headings 84.07 to 84.08, see also Appendix 3-B-1.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
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	CTH except from heading 85.03; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.03-85.18	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.19-85.21	CTH except from heading 85.22; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.22-85.23	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.25-85.28	CTH except from heading 85.29; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.29-85.34	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.35-85.37	CTH except from heading 85.38; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.38-85.39	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8540.11-8540.12	CTSH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8540.20-8540.99	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8541.10-8541.60	CTSH; Non-originating materials used undergo a diffusion; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8541.90	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
8542.31-8542.39	CTSH; Non-originating materials used undergo a diffusion; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8542.90-8543.90	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8544.11-8544.60	CTH except from headings 74.08, 74.13, 76.05 and 76.14; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8544.70	CTH except from headings 70.02 and 90.01; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.45-85.48	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
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
86.01-86.09	CTH except from heading 86.07; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
87.01 -87.07 ⁽¹⁾	MaxNOM 45 % (EXW); or RVC 60 % (FOB).
87.08 ⁽²⁾	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
87.09-87.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
87.12	MaxNOM 45 % (EXW); or RVC 60 % (FOB).
87.13-87.16	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

⁽¹⁾ For headings 87.01 to 87.07, see also Appendix 3-B-1.

⁽²⁾ For heading 87.08, see also Appendix 3-B-1.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 88	Aircraft, spacecraft, and parts thereof
88.01-88.05	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 89	Ships, boats and floating structures
89.01-89.08	CTH except from hull(s) of heading 89.06; MaxNOM 40 % (EXW); or RVC 65 % (FOB).
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
9001.10-9001.40	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
9001.50	CTH; Production in which one of the following operations is made: — surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; or — coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
9001.90-9033.00	CTH except from heading 96.20; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 91	Clocks and watches and parts thereof
9101.11-9113.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
9113.90	CTH
91.14	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 92	Musical instruments; parts and accessories of such articles
92.01-92.09	MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF
Chapter 93	Arms and ammunition; parts and accessories thereof
93.01-93.07	MaxNOM 50 % (EXW); or RVC 55 % (FOB).
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	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
9401.90	CC
94.02-94.06	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 95	Toys, games and sports requisites; parts and accessories thereof
95.03-95.05	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
95.06	
– Golf clubs and parts thereof:	CTH; however non-originating roughly-shaped blocks for making golf-club heads may be used.
– Others:	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
95.07-95.08	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 96	Miscellaneous manufactured articles
96.01	CC
96.02-96.04	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
96.05	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW or the FOB of the set.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
96.06-96.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES
Chapter 97	Works of art, collectors' pieces and antiques
97.01-97.06	CTH

APPENDIX 3-B-1

PROVISIONS RELATED TO CERTAIN VEHICLES AND PARTS OF VEHICLES

SECTION 1

Supplier's declarations

Where a supplier in Japan provides a producer in Japan of the products of headings 84.07 and 84.08 and headings 87.01 to 87.08 with the information necessary to determine the originating status of the products, a supplier's declaration may be provided by the supplier.

SECTION 2

Interim threshold of product specific rules of origin for vehicles and parts of vehicles

1. For the purpose of this Section, 'year' means, with respect to the first year, the twelve-month period from the date of entry into force of this Agreement, and with respect to each subsequent year, the twelve-month period after the end of the previous year.
2. For vehicles of heading 87.03, each Party shall apply the following rule:

From the first year until the end of the third year	From the fourth year until the end of the sixth year	From the beginning of the seventh year
MaxNOM 55 % (EXW); or RVC 50 % (FOB)	MaxNOM 50 % (EXW); or RVC 55 % (FOB)	MaxNOM 45 % (EXW); or RVC 60 % (FOB)

3. The interim threshold set out in the tables of subparagraphs (a) to (c) applies to products directly exported from a Party to the other Party and does not apply to products incorporated into a complete vehicle as materials in the exporting Party:

- (a) For parts of vehicles of headings 84.07 and 84.08, each Party shall apply the following rule:

From the first year until the end of the third year	From the beginning of the fourth year
MaxNOM 60 % (EXW); or RVC 45 % (FOB)	MaxNOM 50 % (EXW); or RVC 55 % (FOB)

- (b) For parts of vehicles of headings 87.06 and 87.07, each Party shall apply the following rule:

From the first year until the end of the fifth year	From the beginning of sixth year
MaxNOM 55 % (EXW); or RVC 50 % (FOB)	MaxNOM 45 % (EXW); or RVC 60 % (FOB)

- (c) For parts of vehicles of heading 87.08, each Party shall apply the following rule:

From the first year until the end of the third year	From the beginning of the fourth year
CTH; MaxNOM 60 % (EXW); or RVC 45 % (FOB)	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB)

SECTION 3

Application of the product specific rules of origin for certain motor vehicles through production processes related to certain parts

1. For the purpose of satisfying the product specific rule of origin of Column 2 in Annex 3-B applicable to motor vehicles of subheadings 8703.21 to 8703.90, a material listed in Column (i) in the table below used in the production of those motor vehicles shall be considered originating in a Party if:
- (a) it meets the product specific rule of origin of Column 2 in Annex 3-B applicable to that material; or
 - (b) the production process related to that material, as laid down in Column (ii) in the table below, is carried out in a Party.

Table

Column (i) Harmonized System Classification (2017) including specific description ⁽¹⁾	Column (ii) Related production process
7007.11	Tempering of a non-originating material provided that non-originating materials of heading 70.07 are not used.
7007.21	Tempering or laminating of a non-originating material provided that non-originating materials of heading 70.07 are not used.
8707.10 – Bodies in white ⁽²⁾ in steel, for the motor vehicles of subheadings 8703.21 to 8703.90	Production from non-originating semi-finished steel products of headings 72.07, 72.18 and 72.24 ⁽³⁾ .
8708.10 – Bumpers (not including parts thereof)	All non-originating polymer and flat-rolled products used shall be moulded or stamped.

⁽¹⁾ Where a specific description of a material is included in Column (i), the related production process in Column (ii) applies only to that material.

⁽²⁾ For the purposes of this Section, 'bodies in white' means bodies where the metal components have been joined together before painting; including assembly of:
– frame; and
– body parts; and
excluding assembly in the frame structure of:
– the engine;
– the chassis sub-assemblies, or trim (glass, seats, upholstery, electronics, etc.); or
– moving parts (doors, trunk, bonnet, as well as fenders).

⁽³⁾ In order to apply the related production process rule:

- (a) the parts of the body in white listed below, to the extent they are constituent parts of the body in white, shall be made in steel:
 - A, B and C pillars or equivalent part;
 - side members or equivalent part;
 - cross members or equivalent part;
 - floor side rails or equivalent part;
 - sides panels or equivalent part;
 - roof side rails or equivalent part;
 - dash board support or equivalent part;
 - roof supports or equivalent part;
 - rear wall or equivalent part;
 - firewall or equivalent part;
 - bumper beams or equivalent part; and
 - floor pan or equivalent part; and
- (b) parts or combinations of parts, whichever their name, as far as they fulfil the same function as the parts listed above, shall also be made in steel.

Column (i) Harmonized System Classification (2017) including specific description ⁽¹⁾	Column (ii) Related production process
8708.29 – Body stampings (not including parts thereof) – Door assemblies (not including parts thereof)	All non-originating materials shall be moulded or stamped. All non-originating materials used to produce door skin or insole panel shall be moulded or stamped; and all non-originating door parts used shall be assembled; and non-originating materials of heading 87.08 shall not be used.
8708.50 – Drive-axles with differential, whether or not provided with other transmission components – Non-driving axles (not including parts thereof)	Drive shaft and differential gears are produced from non-originating flat-rolled metal; and non-originating materials of heading 87.08 shall not be used. Non-driving axles are produced from non-originating flat-rolled metal; and non-originating materials of heading 87.08 shall not be used.

2. The application of paragraph 1 is without prejudice to the application of the provisions of Section A of Chapter 3 and Annex 3-A.

SECTION 4

Review of and consultations on the implementation of Section 3

1. After seven years from the entry into force of this Agreement, the Parties shall, on request of either Party on the basis of available information, jointly review the implementation of Section 3.
2. After the initiation of the review provided for in paragraph 1, a Party may request consultations with the other Party, provided that, based on facts and not merely on allegation, conjecture or remote possibility, there is evidence:
 - (a) that imports of the products of subheadings 8703.21 to 8703.90 from the requested Party into the requesting Party have, by application of Section 3, significantly increased in absolute terms or relative to domestic production, or
 - (b) of changes in patterns of sourcing after the entry into force of this Agreement which have had a negative effect on competition for domestic producers of directly competitive products in the requesting Party.
3. The Parties shall consult with a view to establishing the accuracy of the facts and identifying appropriate measures relating to the implementation of Section 3. Such measures shall not result in an expansion of the application of Section 3.
4. For greater certainty, in case of disagreement between the Parties on the application of this Section, a Party may have recourse to dispute settlement under Chapter 21.

SECTION 5

Relation with third countries

The Parties may decide that some or all materials of headings 84.07, 85.44 and 87.08 of the Harmonized System originating in a third country used in the production in a Party of a product of heading 87.03 of the Harmonized System are considered as originating materials under this Agreement, provided that:

- (a) each Party has a trade agreement in force that forms a free-trade area with that third country, within the meaning of Article XXIV of GATT 1994;

⁽¹⁾ Where a specific description of a material is included in Column (i), the related production process in Column (ii) applies only to that material.

- (b) an arrangement is in force between the Party and that third country on adequate administrative cooperation ensuring full implementation of this Section and that Party notifies the other Party of the arrangement; and
 - (c) the Parties agree on any other applicable conditions.
-

ANNEX 3-C

INFORMATION REFERRED TO IN ARTICLE 3.5

The information referred to in paragraph 4 of Article 3.5 shall be limited to the following elements:

- (a) description and HS tariff classification number of the product supplied and of the non-originating materials used in its production;
 - (b) if value methods are applied in accordance with Annex 3-B, the value per unit and the total value of the product supplied and of the non-originating materials used in its production;
 - (c) if specific production processes are required in accordance with Annex 3-B, a description of the production carried out on the non-originating materials used; and
 - (d) a statement by the supplier that the elements of information referred to in paragraphs (a) to (c) are accurate and complete, the date on which the statement is provided, and printed name and address of the supplier.
-

ANNEX 3-D

TEXT OF THE STATEMENT ON ORIGIN

A statement on origin shall be made out using the text set out below in one of the following linguistic versions and in accordance with the laws and regulations of the exporting Party. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Japanese version

(期間..... からまで (注1))

この文書の対象となる製品の輸出者（輸出者参照番号..... (注2)）は、別段の明示をする場合を除くほか、当該製品の原産地..... (注3) が特惠に係る原産地であることを申告する。

(用いられた原産性の基準 (注4))

.....

(場所及び日付 (注5))

.....

(輸出者の氏名又は名称 (活字体によるもの))

.....

Bulgarian version

(Период: от до (1))

Износителят на продуктите, обхванати от този документ (износител № ... (2)), декларира, че освен когато е отбелязано друго, тези продукти са с/с/с ... преференциален произход (3).

(Използвани критерии за произход (4))

.....

(Място и дата (5))

.....

(Наименование с печатни букви на износителя)

.....

Croatian version

(Razdoblje: od do (1))

Izvoznik proizvoda obuhvaćenih ovom ispravom (referentni broj izvoznika: (2)) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi preferencijalnog podrijetla (3).

(Primijenjeni kriteriji podrijetla ⁽¹⁾)

.....

(Mjesto i datum ⁽²⁾)

.....

(Ime izvoznika tiskanim slovima)

.....

Czech version

(Období: od do ⁽³⁾)

Vývozce výrobků uvedených v tomto dokumentu (referenční číslo vývozce ⁽⁴⁾) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ⁽⁵⁾.

(Použitá kritéria původu ⁽¹⁾)

.....

(Místo a datum ⁽²⁾)

.....

(Jméno vývozce tiskacím písmem)

.....

Danish version

(Periode: fra til ⁽³⁾)

Eksportøren af varer, der er omfattet af nærværende dokument, (eksportørreferencenr. ⁽⁴⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ⁽⁵⁾.

(Anvendte oprindelseskriterier ⁽¹⁾)

.....

(Sted og dato ⁽²⁾)

.....

(Eksportørens navn med blokbogstaver)

.....

Dutch version

(Tijdvak: van tot en met ⁽³⁾)

De exporteur van de producten waarop dit document van toepassing is (referentienr. exporteur ⁽⁴⁾) verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze producten van preferentiële oorsprong zijn uit ⁽⁵⁾.

(Gebruikte oorsprongscriteria ⁽¹⁾)

.....

(Plaats en datum ⁽²⁾)

.....

(Naam van de exporteur in blokletters)

.....

English version

(Period: from to ⁽³⁾)

The exporter of the products covered by this document (Exporter Reference No ⁽⁴⁾) declares that, except where otherwise clearly indicated, these products are of preferential origin ⁽⁵⁾.

(Origin criteria used ⁽¹⁾)

.....

(Place and date ⁽¹⁾)

.....

(Printed name of the exporter)

.....

Estonian version

(Ajavaheemik: alates kuni ⁽²⁾)

Käesoleva dokumendiga hõlmatud toodete eksportija (eksportija viitenumber ⁽³⁾) kinnitab, et välja arvatud selgelt osutatud juhtudel on need tooted sooduspäritoluga ⁽⁴⁾.

(Kasutatud päritolukriteeriumid ⁽⁵⁾)

.....

(Koht ja kuupäev ⁽¹⁾)

.....

(Eksportija nimi suurtähtedega)

.....

Finnish version

(..... ja välinen aika ⁽²⁾)

Tässä asiakirjassa mainittujen tuotteiden viejä (viejän viitenumero ⁽³⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja alkuperätuotteita ⁽⁴⁾.

(Käytetyt alkuperäkriteerit ⁽⁵⁾)

.....

(Paikka ja päiväys ⁽¹⁾)

.....

(Viejän nimi painokirjaimin)

.....

French version

(Période: du au ⁽²⁾)

L'exportateur des produits couverts par le présent document (n° de référence exportateur ⁽³⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ⁽⁴⁾.

(Critères d'origine appliqués ⁽⁵⁾)

.....

(Lieu et date ⁽¹⁾)

.....

(Nom en caractères d'imprimerie de l'exportateur)

.....

German version

(Zeitraum: von bis ⁽²⁾)

Der Ausführer (Referenznummer des Ausführers ⁽³⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren ⁽⁴⁾ sind.

(Verwendete Ursprungskriterien ⁽⁵⁾)

.....

(Ort und Datum ⁽¹⁾)

.....

(Name des Ausfühlers in Druckbuchstaben)

.....

Greek version

(Περίοδος: από έως (1))

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (αριθ. αναφοράς εξαγωγέα (2)) δηλώνει ότι, εκτός αν ρητά δηλώνεται διαφορετικά, αυτά τα προϊόντα είναι προτιμησιακής καταγωγής (3).

(Χρησιμοποιούμενα κριτήρια καταγωγής (4))

.....

(Τόπος και ημερομηνία (5))

.....

(Επωνυμία του εξαγωγέα ολογράφως)

.....

Hungarian version

(Időszak:-tól-ig (1))

A jelen okmányban szereplő áruk exportőre (az exportőr azonosító száma (2)) kijelentem, hogy egyértelmű eltérő jelzés hiányában az áruk preferenciális (3) származásúak.

(Alkalmazott származási feltételek (4))

.....

(Hely és dátum (5))

.....

(Az exportőr nyomtatott neve)

.....

Italian version

(Periodo: dal al (1))

L'esportatore delle merci contemplate nel presente documento (numero di riferimento dell'esportatore (2)) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale (3).

(Criteri di origine usati (4))

.....

(Luogo e data (5))

.....

(Nome stampato dell'esportatore)

.....

Latvian version

(Laikposms: no līdz (1))

To produktu eksportētājs, kuri ietverti šajā dokumentā (eksportētāja atsauces numurs (2)), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme (3).

(Izmantotie izcelsmes kritēriji (4))

.....

(Vieta un datums (5))

.....

(Eksportētāja vārds vai nosaukums drukātiem burtiem)

.....

Lithuanian version

(Laikotarpis nuo iki (1))

Šiame dokumente išvardytų prekių eksportuotojas (Eksportuotojo registracijos Nr. (2)) deklaruoja, kad, jeigu aiškiai kitaip nenurodyta, tai yra preferencinės kilmės prekės (3).

(Taikyti kilmės kriterijai (4))

.....

(Vieta ir data (5))

.....

(Atspausdintas eksportuotojo vardas ir pavardė (pavadinimas))

.....

Maltese version

(Perjodu: minn sa (1))

L-esportatur tal-prodotti koperti b'dan id-dokument (Numru ta' Referenza tal-Esportatur (2)) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali (3).

(Kriterji tal-oriġini użati (4))

.....

(Il-post u d-data (5))

.....

(L-isem stampat tal-esportatur)

.....

Polish version

(Okres: od do (1))

Eksporter produktów objętych niniejszym dokumentem (nr referencyjny eksportera (2)) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają preferencyjne pochodzenie (3).

(Zastosowane kryteria pochodzenia (4))

.....

(Miejsce i data (5))

.....

(Wydrukowana nazwa / imię i nazwisko eksportera)

.....

Portuguese version

(Período: de a (1))

O abaixo assinado, exportador dos produtos abrangidos pelo presente documento [referência do exportador n.º (2)], declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial (3).

(Critérios de origem utilizados (4))

.....

(Local e data (5))

.....

(Nome impresso do exportador)

.....

Romanian version

(Perioada: de la până la (1))

Exportatorul produselor care fac obiectul prezentului document (numărul de referință al exportatorului (2)) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială (3).

(Criteriile de origine utilizate (4))

.....

(Locul și data (5))

.....

(Numele exportatorului, în clar)

.....

Slovak version

(Obdobie: od do (1))

Vývozca výrobkov uvedených v tomto dokumente (referenčné číslo vývozcu (2)) vyhlasuje, že pokiaľ nie je jasne uvedené inak, majú tieto výrobky preferenčný pôvod v (3).

(Použité kritériá pôvodu (4))

.....

(Miesto a dátum (5))

.....

(Meno vývozcu tlačnými písmenami)

.....

Slovenian version

(Obdobje: od do (1))

Izvoznik blaga, zajetega s tem dokumentom (referenčna št. izvoznika (2)), izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno poreklo (3).

(Uporabljeni kriteriji glede porekla (4))

.....

(Kraj in datum (5))

.....

(Natisnjeno ime izvoznika)

.....

Spanish version

(Período: del al (1))

El exportador de los productos incluidos en el presente documento (número de referencia del exportador (2)) declara que, excepto donde se indique claramente lo contrario, estos productos son de origen preferencial (3).

(Criterios de origen aplicados (4))

.....

(Lugar y fecha (5))

.....

(Nombre impreso del exportador)

.....

Swedish version

(Period: Från den till den (1))

Exportören av de varor som omfattas av detta dokument (exportörens referensnummer (2)) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ursprung (3).

(Ursprungskriterier som använts (4))

.....

(Plats och datum (5))

.....

(Exportörens namn, med tryckbokstäver)

.....

(1) If the statement on origin is completed for multiple shipments of identical originating products within the meaning of subparagraph 5(b) of Article 3.17, indicate the period for which the statement on origin will apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. Where a period is not applicable, the field can be left blank.

(2) Indicate the reference number through which the exporter is identified. For the European Union exporter, this will be the number assigned in accordance with the laws and regulations of the European Union. For the Japanese exporter, this will be the Japan Corporate Number. Where the exporter has not been assigned a number, this field may be left blank.

(3) Indicate the origin of the product; the European Union or Japan.

(4) Indicate, depending on the case, one or more of the following codes;

'A' for a product referred to in subparagraph 1(a) of Article 3.2;

'B' for a product referred to in subparagraph 1(b) of Article 3.2;

'C' for a product referred to in subparagraph 1(c) of Article 3.2, with the following additional information on the type of product specific requirement actually applied to the product;

'1' for a change in tariff classification rule;

'2' for a maximum value of non-originating materials or a minimum regional value content rule;

'3' for a specific production process rule; or

'4' in case of application of the provisions of Section 3 of Appendix 3-B-1;

'D' for accumulation referred to in Article 3.5; or

'E' for tolerances referred to in Article 3.6.

(5) Place and date may be omitted if the information is contained on the document itself.

ANNEX 3-E

ON THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by Japan as originating in the European Union within the meaning of this Agreement.
 2. Paragraph 1 applies provided that, by virtue of the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra, the Principality of Andorra applies to products originating in Japan the same preferential tariff treatment as the European Union applies to such products.
 3. Chapter 3 applies *mutatis mutandis* for the purposes of this Annex.
-

ANNEX 3-F

ON THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by Japan as originating in the European Union within the meaning of this Agreement.
 2. Paragraph 1 applies provided that, by virtue of the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, done at Brussels on 16 December 1991, the Republic of San Marino applies to products originating in Japan the same preferential tariff treatment as the European Union applies to such products.
 3. Chapter 3 applies *mutatis mutandis* for the purposes of this Annex.
-