

**ANNEX II-A**  
**PRODUCT SPECIFIC RULES OF ORIGIN**

**Section A: Introductory Notes**

1. A change in tariff classification requirement under this Annex requires that each of the non-originating materials used in the production of the good undergoes a change of tariff classification as a result of production in the territory of one or both Parties.
2. For the purposes of the product specific rules set out in this Annex:
  - (a) “**CC**” denotes a change to the chapter, heading or subheading from any other chapter. This indicates that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level (i.e. a change in chapter) of the Harmonized System;
  - (b) “**CTH**” denotes a change to the chapter, heading or subheading from any other heading. This indicates that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level (i.e. a change in heading) of the Harmonized System;
  - (c) “**RVC%**” denotes the minimum requirement of regional value content as calculated under Article 3.4 (Regional Value Content) of Chapter 3 (Rules of Origin); and
  - (d) “**WO**” indicates that the good is wholly obtained or produced in a Party as defined in Article 3.3 (Goods Wholly Obtained or Produced) of Chapter 3 (Rules of Origin).
3. For goods classifiable under provisions for “waste” and “scrap” and which are not described by name, the origin criteria shall be WO.
4. This Annex is formulated on the basis of the Harmonised System as updated as Version2017.

**Section B: PRODUCT SPECIFIC RULES OF ORIGIN**

<b>HS Code</b>	<b>Description of Products</b>	<b>Product Specific Rules</b>
<b>01</b>	Live animals	WO
<b>02</b>	Meat and edible meat offal	WO
<b>03</b>	Fish and crustaceans, molluscs and other aquatic invertebrates	CC
<b>04</b>	Dairy products; birds's eggs; natural honey; edible products of animal origin, not elsewhere specified or included	WO
<b>05</b>	Products of animal origin, not elsewhere specified or included	CC
<b>07</b>	Edible vegetables and certain roots and tubers	CC
<b>08</b>	Edible fruit and nuts; peel of citrus fruit or melons	CC
<b>09</b>	Coffee, tea, Mat é and spices	
<b>09.01</b>	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
	- Coffee, not roasted :	
<b>0901.11</b>	-- Not decaffeinated	CC
<b>0901.12</b>	-- Decaffeinated	CC
	- Coffee roasted :	
<b>0901.21</b>	-- Not decaffeinated	RVC60% and manufacture from raw coffee beans including roasting
<b>0901.22</b>	-- Decaffeinated	RVC 60% and manufacture from raw coffee beans including roasting
<b>0901.90</b>	- Other	RVC 60% and manufacture from raw coffee beans including roasting
<b>09.02</b>	Tea, whether or not flavoured.	CC
<b>09.03</b>	Mat é	CC
<b>09.04</b>	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	CC
<b>09.05</b>	Vanilla.	CC

<b>HS Code</b>	<b>Description of Products</b>	<b>Product Specific Rules</b>
<b>09.06</b>	Cinnamon and cinnamon-tree flowers.	CC
<b>09.07</b>	Cloves (whole fruit, cloves and stems).	CC
<b>09.08</b>	Nutmeg, mace and cardamoms.	CC
<b>09.09</b>	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	CC
<b>09.10</b>	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	CC
<b>10</b>	Cereals	WO
<b>11</b>	Products of the milling industry;malt;starches; inulin; wheat gluten	WO
<b>12</b>	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	CC
<b>13</b>	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	CC
<b>14</b>	Vegetable plaiting materials; vegetable products not elsewhere specified or included	CC
<b>15</b>	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	WO
<b>16</b>	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	CC
<b>17</b>	Sugars and sugar confectionery	
<b>17.01</b>	Cane or beet sugar and chemically pure sucrose, in solid form.	WO

<b>HS Code</b>	<b>Description of Products</b>	<b>Product Specific Rules</b>
<b>17.02</b>	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	WO
<b>17.03</b>	Molasses resulting from the extraction or refining of sugar.	WO
<b>17.04</b>	Sugar confectionery (including white chocolate), not containing cocoa.	CTH and RVC 60%
<b>18</b>	Cocoa and cocoa preparations	
<b>18.01</b>	Cocoa beans, whole or broken, raw or roasted.	WO
<b>18.02</b>	Cocoa shells, husks, skins and other cocoa waste.	CC
<b>18.03</b>	Cocoa paste, whether or not defatted.	CC
<b>18.04</b>	Cocoa butter, fat and oil.	CC
<b>18.05</b>	Cocoa powder, not containing added sugar or other sweetening matter.	CC
<b>18.06</b>	Chocolate and other food preparations containing cocoa.	CTH and RVC 60%
<b>19</b>	Preparations of cereals, flour, starch or milk; pastrycooks' products	
<b>19.01</b>	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	CC except from Chapter 4

<b>HS Code</b>	<b>Description of Products</b>	<b>Product Specific Rules</b>
<b>19.02</b>	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	CC except from Chapter 11
<b>19.03</b>	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	CC except from Chapter 11
<b>19.04</b>	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	CC except from Chapter 11
<b>19.05</b>	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	CC except from Chapter 11
<b>20</b>	Preparations of vegetables, fruit, nuts or other parts of plants	CC
<b>21</b>	Miscellaneous edible preparations	CC
<b>22</b>	Beverages, spirits and vinegar	
<b>22.01</b>	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	WO
<b>22.02</b>	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	CC

<b>HS Code</b>	<b>Description of Products</b>	<b>Product Specific Rules</b>
<b>22.03</b>	Beer made from malt.	CC
<b>22.04</b>	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	WO
<b>22.05</b>	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	WO
<b>22.06</b>	Other fermented beverages (for example, cider, perry, mead, sak é); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	WO
<b>22.07</b>	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	WO
<b>22.08</b>	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.	RVC 60% provided that the following manufacturing processes are carried out in a Party: blending, filtration, and other consequent operations.
<b>22.09</b>	Vinegar and substitutes for vinegar obtained from acetic acid.	WO
<b>23</b>	Residues and waste from the food industries; prepared animal fodder	WO
<b>24</b>	Tobacco and manufactured Tobacco substitutes	CC
<b>40.01</b>	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	CC
<b>52.01</b>	Cotton, not carded or combed.	WO
<b>52.02</b>	Cotton waste (including yarn waste and garnetted stock).	WO
<b>52.03</b>	Cotton, carded or combed.	WO