PART I – GENERAL INTERPRETATIVE NOTES

1. The product specific rules in this Annex are structured on the basis of the Harmonized System 2012. In the event of any inconsistency between this description and the description set out in the legal text of the Harmonized System established by the World Customs Organization, the description set out in the latter shall prevail.

2. The specific rule, or specific set of rules, that applies to a particular subheading (six-digit code) is set out immediately adjacent to the subheading.

3. When a subheading is subject to alternative specific rules of origin (e.g. CTH or RVC (40)), the rule will be considered to be met if one of the alternatives is satisfied.

4. When a subheading is subject to combination rules of origin (e.g. CTH and RVC (40)), the rule will be considered to be met if all the rules are satisfied.

5. Where a specific rule of origin is defined using the criterion of a change in tariff classification, each of the non-originating materials used in the production of the good shall be required to undergo the applicable change in tariff classification. A requirement of a change in tariff classification shall apply only to non-originating materials.

6. Where a specific rule of origin is defined using the criterion of a change in tariff classification, and the rule is written to exclude tariff provisions at the level of a chapter, heading or subheading of the Harmonized System, each Party shall construe the rule of origin to require that materials classified in those excluded provisions be originating for the good to qualify as originating.

7. For the purposes of this Annex:

   **subheading** means the first six-digit code under the nomenclature of the Harmonized System;

   **heading** means the first four-digit code under the nomenclature of the Harmonized System; and

   **chapter** means the first two-digit code under the nomenclature of the Harmonized System.

8. For the purposes of column 5 of this Annex:
CC means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the first two-digit level;

CTH means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the first four-digit level;

CTSH means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the first six-digit level;

WO means that the good must be wholly obtained or produced entirely in a Party within the meaning of Article 3.4; and

RVC (X) means that the good must have a regional value content of not less than X percent as calculated under Article 3.5.