

## ANNEX 2

### LIST OF PRODUCT SPECIFIC RULES

#### 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 25 (Regional Value Content) of Chapter 3; and

(d) “WO” indicates that the good is wholly obtained or produced in a Party as defined in Article 24 (Wholly Obtained Goods) of Chapter 3.

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 Version 2022.

## LIST OF PRODUCT SPECIFIC RULES

Heading (1)	Description of product (2)	Product specific rules (3)
Chapter 1	Live animals	WO
Chapter 2	Meat and edible meat offal	WO
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	CC
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included:	WO
Chapter 5	Products of animal origin, not elsewhere specified or included	CC
Chapter 7	Edible vegetables and certain roots and tubers	CC
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	CC
Chapter 9	Coffee, tea, maté and spices	
0901.11	-- Not decaffeinated	CC
0901.12	-- Decaffeinated	CC
0901.21	Coffee, roasted, not decaffeinated	RVC 60% and manufacture from raw coffee beans including roasting
0901.22	Coffee, roasted, decaffeinated	RVC 60% and manufacture from raw coffee beans including roasting
0901.90	- Other	RVC 60% and manufacture from raw coffee beans including roasting
09.02	Tea, whether or not flavoured.	CC
09.03	Maté	CC

<b>Heading (1)</b>	<b>Description of product (2)</b>	<b>Product specific rules (3)</b>
09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	CC
09.05	Vanilla.	CC
09.06	Cinnamon and cinnamon-tree flowers.	CC
09.07	Cloves (whole fruit, cloves and stems).	CC
09.08	Nutmeg, mace and cardamoms	CC
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	CC
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	CC
Chapter 10	Cereals	WO
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	WO
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	CC
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	CC
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	CC
Chapter 15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	WO
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates, or of insects	CC
Chapter 17	Sugars and sugar confectionery	
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	WO

<b>Heading (1)</b>	<b>Description of product (2)</b>	<b>Product specific rules (3)</b>
17.02	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
17.03	Molasses resulting from the extraction or refining of sugar	WO
17.04	Sugar confectionery (including white chocolate), not containing cocoa	CTH and RVC 60%
Chapter 18	Cocoa and cocoa preparations	
18.01	Cocoa beans, whole or broken, raw or roasted	WO
18.02	Cocoa shells, husks, skins and other cocoa waste	CC
18.03	Cocoa paste, whether or not defatted	CC
18.04	Cocoa butter, fat and oil	CC
18.05	Cocoa powder, not containing added sugar or other sweetening matter	CC
18.06	Chocolate and other food preparations containing cocoa	CTH and RVC 60%
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycook's products	
19.01	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 0401 to 0404, 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
19.02	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>Heading (1)</b>	<b>Description of product (2)</b>	<b>Product specific rules (3)</b>
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or insimilar forms	CC except from Chapter 11
19.04	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
19.05	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
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	CC
Chapter 21	Miscellaneous edible preparations	CC
Chapter 22	Beverages, spirits and vinegar	
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	WO
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 2009	CC
22.03	Beer made from malt	CC
22.04	Wine of fresh grapes including fortified wines; grape must other than that of heading 2009	WO
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	WO
22.06	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>Heading (1)</b>	<b>Description of product (2)</b>	<b>Product specific rules (3)</b>
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	WO
22.08	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.
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	WO
Chapter 23	Residues and waste from the food industries; prepared animal fodder:	WO
Chapter 24	Tobacco and manufactured tobacco substitutes; Products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:	CC
Chapter 40	Rubber and articles thereof; except for:	
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in the plates, sheets, or strip	CC
Chapter 52	Cotton, except for:	
52.01	Cotton, not carded or combed	WO
52.02	Cotton waste (including yarn waste and garnetted stock)	WO
52.03	Cotton, carded or combed	WO