

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

| HS Code | Description of Products | Product Specific Rules |
|----------------|--|--|
| 01 | Live animals | WO |
| 02 | Meat and edible meat offal | WO |
| 03 | Fish and crustaceans, molluscs and other aquatic invertebrates | CC |
| 04 | Dairy products;birds's eggs;natural honey;edible products of animal origin,not elsewhere specified or included | WO |
| 05 | Products of animal origin, not elsewhere specified or included | CC |
| 07 | Edible vegetables and certain roots and tubers | CC |
| 08 | Edible fruit and nuts; peel of citrus fruit or melons | CC |
| 09 | Coffee, tea, Maté and spices | |
| 09.01 | Coffee,whether or not roasted or decaffeinated; coffee husks and skins;coffee substitutes containing coffee in any proportion: | |
| | - Coffee, not roasted : | |
| 0901.11 | -- Not decaffeinated | CC |
| 0901.12 | -- Decaffeinated | CC |
| | - Coffee roasted : | |
| 0901.21 | -- Not decaffeinated | RVC60% and manufacture from raw coffee beans including roasting |
| 0901.22 | -- 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 |
| 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 |

| HS Code | Description of Products | Product Specific Rules |
|----------------|--|-------------------------------|
| 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 |
| 10 | Cereals | WO |
| 11 | Products of the milling industry;malt;starches;inulin;wheat gluten | WO |
| 12 | Oil seeds and oleaginous fruits; miscellaneous grains,seeds and fruit; industrial or medicinal plants; straw and fodder | CC |
| 13 | 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 |
| 14 | Vegetable plaiting materials; vegetable productsnot elsewhere specified or included | CC |
| 15 | Animal or vegetable fats and oils and their cleavage products;prepared edible fats;animal or vegetable waxes | WO |
| 16 | Preparations of meat, of fish or of crustaceans,molluscs or other aquatic invertebrates | CC |
| 17 | Sugars and sugar confectionery | |
| 17.01 | Cane or beet sugar and chemically pure sucrose, in solid form. | WO |

| HS Code | Description of Products | Product Specific Rules |
|----------------|---|-------------------------------|
| 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% |
| 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% |
| 19 | Preparations of cereals, flour, starch or milk;pastrycooks' 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 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 |

| HS Code | Description of Products | Product Specific Rules |
|----------------|--|-------------------------------|
| 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 |
| 19.03 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar 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 |
| 20 | Preparations of vegetables, fruit, nuts or other parts of plants | CC |
| 21 | Miscellaneous edible preparations | CC |
| 22 | Beverages, spirits and vinega | |
| 2201 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. | WO |
| 2202 | 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 |

| HS Code | Description of Products | Product Specific Rules |
|----------------|--|--|
| 2203 | Beer made from malt. | CC |
| 2204 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. | WO |
| 2205 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. | WO |
| 2206 | Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. | WO |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | WO |
| 2208 | 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. |
| 2209 | Vinegar and substitutes for vinegar obtained from acetic acid. | WO |
| 23 | Residues and waste from the food industries; prepared animal fodder | WO |
| 24 | Tobacco and manufactured Tobacco substitutes | CC |
| 4001 | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. | CC |
| 5201 | Cotton, not carded or combed. | WO |
| 5202 | Cotton waste (including yarn waste and garnetted stock). | WO |
| 5203 | Cotton, carded or combed. | WO |