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**PROPOSAL**

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|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| From:            | Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director                                                                     |
| date of receipt: | 11 September 2026                                                                                                                                       |
| To:              | Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union                                                                             |
| No. Cion doc.:   | COM(2026) 482 annex                                                                                                                                     |
| Subject:         | ANNEX 3 ANNEX to the Proposal for a Council Decision on the conclusion of the Free Trade Agreement between the European Union and the Republic of India |

Delegations will find attached document COM(2026) 482 annex.

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Encl.: COM(2026) 482 annex



EUROPEAN  
COMMISSION

Brussels, 11.9.2026  
COM(2026) 482 final

ANNEX 3

**ANNEX**

*to the*

**Proposal for a Council Decision**

**on the conclusion of the Free Trade Agreement between the European Union and the  
Republic of India**

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 (Product-specific rules of origin) as provided for in Article 3.2(1) (Requirements for originating products).
2. For the purposes of this Annex and Annex 3-B (Product-specific rules of origin), the requirements for a product to have originating status in accordance with point (b) of Article 3.2(1) (Requirements for originating products) are:
  - (a) a change in tariff classification,
  - (b) a maximum value or weight of non-originating materials,
  - (c) a minimum qualifying value content,
  - (d) that the product is the result of a production process, or

(e) any other requirement specified in this Annex and Annex 3-B (Product-specific rules of origin).

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 for retail sale.

4. This Annex and Annex 3-B (Product-specific rules of origin) are based on the Harmonized System, as amended on 1 January 2022.

## NOTE 2

### The structure of Annex 3-B (Product-specific rules of origin)

1. Notes on HS sections or chapters, where applicable, are read in conjunction with the product-specific rules of origin for the relevant HS section, chapter, heading or subheading.

2. Each product-specific rule of origin set out in Column 2 of Annex 3-B (Product-specific rules of origin) applies to the corresponding product indicated in Column 1 of Annex 3-B (Product-specific rules of origin).

3. If a product is subject to alternative product-specific rules of origin, that product shall be originating in a Party if it satisfies one of the alternatives. In those cases, alternative product-specific rules are separated by one or more semi-colon (;), the last semi-colon being followed by "or".

4. If a product is subject to a product-specific rule of origin that includes multiple requirements, the product shall be originating in a Party only if it satisfies all of the requirements.

5. For the purposes of this Annex and Annex 3-B (Product-specific rules of origin), the following definitions apply:

(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.

6. For the purposes of the product-specific rules of origin, the following abbreviations apply:

(a) "CC" means production from non-originating materials of any chapter, except that of the product; this means that any non-originating material used in the production of the product must be classified under a chapter (2-digit level of the Harmonized System) other than that of the product (i.e. a change in chapter);

- (b) "CTH" means production from non-originating materials of any heading, except that of the product; this means that any non-originating material used in the production of the product must be classified under a heading (4-digit level of the Harmonized System) other than that of the product (i.e. a change in heading);
- (c) "CTSH" means production from non-originating materials of any subheading, except that of the product; this means that any non-originating material used in the production of the product must be classified under a subheading (6-digit level of the Harmonized System) other than that of the product (i.e. a change in subheading); and
- (d) "WO" means that the product must be Wholly Obtained in the territory of the exporting Party within the meaning of Article 3.3 (Wholly obtained products).

#### NOTE 3

##### Application of the product-specific rules of origin

1. Article 3.2 (Requirements for originating products), concerning a product having acquired originating status which is used in the production of another product, applies whether or not originating status has been acquired inside the same place of production or factory in a Party where the product is used.

2. If a product-specific rule of origin specifically excludes certain non-originating materials or provides that the value or weight of a specified non-originating material shall not exceed a specific threshold, these conditions do not apply to non-originating materials classified elsewhere in the Harmonized System.

Example: When the rule for bulldozers (subheading 8429.11) requires: "CTH except from non-originating materials of heading 84.31", the use of non-originating materials classified elsewhere than headings 84.29 and 84.31 – such as screws (heading 73.18), insulated wires and electric conductors (heading 85.44) and various electronics (chapter 85) – is allowed.

3. If a product-specific rule of origin uses the expression "production from non-originating materials of any heading" this means the use of non-originating materials classified within the same heading or even subheading is allowed, provided the production goes beyond the insufficient production listed in Article 3.5 (Insufficient production or minimal operations and processes).

## NOTE 4

Application of rules  
based on a maximum value of non-originating materials  
or a minimum qualifying value content

1. For the purposes of the product-specific rules of origin, the following definitions apply:
  - (a) "customs value" means the value as determined in accordance with the Customs Valuation Agreement;
  - (b) "EXW" or "ex-works price" means:
    - (i) the price of the product paid or payable to the producer 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 the product, minus any internal taxes which are, or may be, repaid when the product obtained is exported<sup>1</sup>; or

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<sup>1</sup> For the purposes of this point, where the last production has been subcontracted in the Party, the term "producer" means a person who has employed the subcontractor.

- (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 the product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party:
  - (A) including selling, general and administrative expenses, as well as profit, that can reasonably be allocated to the product; and
  - (B) excluding the cost 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 value" or "Free-On-Board value" means the price actually paid or payable to the exporter for a good when the good is loaded onto the carrier at the named port of exportation, including the cost of the good and all costs necessary to bring the good onto the carrier not taking into account any internal taxes which are, or may be, repaid when the product obtained is exported;
- (d) "MaxNOM (EXW)" means the maximum value of non-originating materials that may be used in the production of a product, expressed as a percentage of the ex-works price of the final product;
- (e) "QVC (FOB)" means the minimum qualifying value content that should be achieved in the production of a product, expressed as a percentage of the FOB value of the final product; and

- (f) "VNM" means the value of the non-originating materials including materials whose originating status cannot be determined used in the production of the product, which is its customs value at the time of importation, including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located; where the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the European Union or in India is used; the value of the non-originating materials used in the production of the product may be calculated on the basis of any inventory valuation method, including the weighted average cost or first-in, first-out, formula under accounting principles which are generally accepted in the Party.

2. A product complies with the product specific rule specified for that product in Annex 3-B (Product-specific rules of origin) when:

- (a) the VNM used in the production, expressed as a percentage of the EXW of the product, is less than or equal to the MaxNOM (EXW) (%) specified for that product in Annex 3-B (Product-specific rules of origin), according to the following formula:

$$\frac{VNM}{EXW} * 100 \leq MaxNOM (EXW)(\%)$$

- (b) the product has a qualifying value content that is greater than or equal to the QVC (FOB) (%) specified for that product in Annex 3-B (Product-specific rules of origin), according to the following formula:

$$QVC(FOB)(\%) \leq \frac{FOB - VNM}{FOB} * 100$$

## NOTE 5

### Definitions of processes referred to in sections V to VII, XIV and XV of Annex 3-B (Product-specific rules of origin)

For the purposes of the product-specific rules of origin, the following definitions apply:

- (a) "biotechnological processing" means:
  - (i) fermentation<sup>1</sup>; or
  - (ii) biological or biotechnological culturing (including cell culturing<sup>2</sup>), hybridisation or genetic modification of:
    - (A) micro-organisms (such as bacteria and viruses (including bacteriophages)); or
    - (B) human, animal or plant cells, or algae; and
  - (iii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids);

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<sup>1</sup> "Fermentation" means the biotechnological process in which human cells, animal cells, plant cells, micro-organisms such as bacteria, yeasts or fungi are used to produce the products.

<sup>2</sup> "Cell culturing" means the cultivation of human cells, animal cells or plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism that are used to produce the products.

- (b) "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 purposes 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;
- (c) "Chemical Vapour Deposition"(hereinafter referred to as "CVD") means heating of a carbon rich gas so that carbon deposits on a diamond seed;
- (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; or

- (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) "High Pressure High Temperature" (hereinafter referred to as "HPHT") means the growth process of diamond from a diamond seed by subjecting carbon to extreme temperatures and pressures;
- (f) "isomer separation" means the isolation or separation of isomers from a mixture of isomers;
- (g) "Melt and Pour" means the process by which raw steel or iron is initially produced in liquid form within a steelmaking or iron making furnace and subsequently poured into its first solid state; and
- (h) "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 chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials.

## NOTE 6

### Definitions of terms used in section XI of Annex 3-B (Product-specific rules of origin)

For the purposes of the product-specific rules of origin, the following definitions apply:

- (a) "man-made staple fibres" means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;
- (b) "mechanical operations" are substantial processes that physically change the characteristics of the yarn to improve its look, performance, feel and properties. Mechanical operations include spinning, gimping, heat treatment and texturizing and do not include chemical treatments and beaming;
- (c) "natural fibres" means fibres other than synthetic or artificial fibres, the use of which 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;
- (d) "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

- (e) "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 % of the EXW or 45 % of the FOB value 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:
  - (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. When a reference to this Note is made in Annex 3-B (Product-specific rules of origin), the requirements set out in its Column 2 shall not apply as a tolerance to non-originating basic textile materials that 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 % of the total weight of all the basic textile materials used.

Example: For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07, cotton yarn of heading 52.05 and materials other than basic textile materials, non-originating woollen yarn which does not satisfy the requirement set out in Annex 3-B (Product-specific rules of origin), or non-originating cotton yarn which does not satisfy the requirement set out in Annex 3-B (Product-specific rules of origin), or a combination of both, may be used, provided that their total weight does not exceed 10 % of the weight of all the basic textile materials.

3. Notwithstanding point (b) of paragraph 2, for products containing "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", the maximum tolerance is 20 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

4. Notwithstanding point (b) of paragraph 2, 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 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

## NOTE 8

### Other tolerances applicable to certain textile products

1. Where reference to this Note is made in Annex 3-B (Product-specific rules of origin), non-originating textile materials (with the exception of linings and interlinings) which do not satisfy the requirements set out in its Column 2 of Annex 3-B (Product-specific rules of origin) 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 9 % of the EXW or FOB value of the product.

2. Non-originating materials which are not classified under chapters 50 to 63 may be used without restriction in the production of textile products classified under chapters 50 to 63, whether or not they contain textiles.

Example: If a requirement set out in Annex 3-B (Product-specific rules of origin) 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 under 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. If a requirement set out in Annex 3-B (Product-specific rules of origin) consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified under chapters 50 to 63 shall be taken into account in the calculation of the value of the non-originating materials.

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## PRODUCT-SPECIFIC RULES OF ORIGIN

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>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                      |
| 03.01-0305.39                                                                               | Production in which all the materials of chapter 3 used are wholly obtained.        |
| 0305.41                                                                                     | CTH                                                                                 |
| 0305.42-0305.54                                                                             | Production in which all the materials of chapter 3 used are wholly obtained.        |
| 0305.59                                                                                     | CTH                                                                                 |
| 0305.61-0306.16                                                                             | Production in which all the materials of chapter 3 used are wholly obtained.        |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                      |
|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| 0306.17                                                                                     | Production in which all the materials of chapter 3 used are wholly obtained <sup>1</sup> .                       |
| 0306.19-03.09                                                                               | Production in which all the materials of chapter 3 used 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                                                                                 | Production in which all the materials of chapter 5 used are wholly obtained.                                     |
| 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.                                     |

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<sup>1</sup> For the products classified in HS 0306.17, the alternative product-specific rule of origin "preparatory operations including peeling and deveining" applies within annual quota under the conditions specified in Appendix 3-B-4 (Origin quotas and alternatives to the product-specific rules of origin in Annex 3-B).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                |
|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| chapter 9                                                                                   | Coffee, tea, maté and spices                                                                                                                               |
| 0901.11                                                                                     | Production in which all the materials of chapter 9 used are wholly obtained.                                                                               |
| 0901.12-0901.90                                                                             | CTSH                                                                                                                                                       |
| 09.02-09.03                                                                                 | Production in which all the materials of chapter 9 used are wholly obtained.                                                                               |
| 09.04-09.09                                                                                 | Production in which all the materials of chapter 9 used are wholly obtained.                                                                               |
| 09.10                                                                                       | CTSH                                                                                                                                                       |
| 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 materials of headings 07.01, 07.14, subheading 0710.10 or chapters 10 and 11 and headings 23.02 to 23.03 used are wholly obtained. |
| chapter 12                                                                                  | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder                                   |
| 12.01-1208.10                                                                               | Production in which all materials of chapter 12 used are wholly obtained.                                                                                  |
| 1208.90-12.14                                                                               | CTH                                                                                                                                                        |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                            |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| chapter 13                                                                                  | Lac; gums, resins and other vegetable saps and extracts                                                                                                |
| 13.01                                                                                       | Production from non-originating materials of any heading provided there is processing such as refining, pressing, heat treatment, alkaline filtration. |
| 13.02                                                                                       | CTSH; however, non-originating pectic substances and mucilages and thickeners may be used.                                                             |
| 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, VEGETABLE OR MICROBIAL 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                                                                                                                                                    |
| 15.07-15.08                                                                                 | CC                                                                                                                                                     |
| 15.09-15.10                                                                                 | Production in which all the vegetable materials used are wholly obtained.                                                                              |
| 15.11-15.15                                                                                 | CC                                                                                                                                                     |
| 15.16-15.22                                                                                 | CTH                                                                                                                                                    |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                          |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 or of insects                                                               |
| 16.01-16.02                                                                                 | Production in which all the materials of chapters 1, 2 and 16 used are wholly obtained.                                                                              |
| 16.03                                                                                       | Production in which all the materials of chapters 2, 3 and 16 used are wholly obtained.                                                                              |
| 16.04-1605.20                                                                               | Production in which all the materials of chapters 3 and 16 used are wholly obtained.                                                                                 |
| 1605.21-1605.29                                                                             | Production in which all the materials of chapters 3 and 16 used are wholly obtained <sup>1</sup> .                                                                   |
| 1605.30-1605.90                                                                             | Production in which all the materials of chapters 3 and 16 used are wholly obtained.                                                                                 |
| chapter 17                                                                                  | Sugars and sugar confectionery                                                                                                                                       |
| 17.01                                                                                       | CC                                                                                                                                                                   |
| 17.02                                                                                       | CTH, provided that the total weight of non-originating materials of headings 11.01 to 11.08, 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 non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.                 |

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<sup>1</sup> For the products classified in HS 1605.21-1605.29, the alternative product-specific rule of origin "CTH" applies within annual quotas under the conditions specified in Appendix 3-B-4 (Origin quotas and alternatives to the product-specific rules of origin in Annex 3-B).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| chapter 18                                                                                  | Cocoa and cocoa preparations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 18.01-18.05                                                                                 | CTH                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 18.06                                                                                       | CTH, provided that 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| chapter 19                                                                                  | Preparations of cereals, flour, starch or milk; pastrycooks' products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 19.01                                                                                       | CTH, provided that: <ul style="list-style-type: none"> <li>– non-originating materials of headings 10.06, 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20 % of the weight of the product;</li> <li>– the total weight of non-originating materials of chapter 4 used does not exceed 20 % of the weight of the product; and</li> <li>– 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.</li> </ul> |
| 19.02 – 19.03                                                                               | CTH, provided that: <ul style="list-style-type: none"> <li>– the weight of non-originating materials of chapters 2, 3 and 16 used does not exceed 20 % of the weight of the product; and</li> <li>– non-originating materials of headings 10.06, 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20 % of the weight of the product.</li> </ul>                                                                                                                                         |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| 19.04                                                                                       | <p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>– non-originating materials of headings 10.06, 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20 % of the weight of the product; and</li> <li>– 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.</li> </ul> |
| 19.05                                                                                       | <p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>– non-originating materials of headings 10.06, 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20 % of the weight of the product; and</li> <li>– 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.</li> </ul> |
| chapter 20                                                                                  | Preparations of vegetables, fruit, nuts or other parts of plants                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 20.01 – 20.05                                                                               | Production in which all the materials of chapter 7 and 8 used are wholly obtained.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 20.06                                                                                       | Production in which all the materials of chapter 7 and 8 used are wholly obtained and provided that 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.                                                                                                                                                                                                                                                                                                                                                                      |
| 20.07                                                                                       | CTH, provided that the total weight of non-originating materials used does not exceed 30 % of the weight of the product.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                           |
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| 2008.11                                                                                     | CTH, provided that 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.                                                                                  |
| 2008.19-2008.80                                                                             | Production in which all the materials of chapter 7 and 8 used are wholly obtained and provided that 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. |
| 2008.91-2008.93                                                                             | CTH, provided that 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.                                                                                  |
| 2009.11–2009.79                                                                             | Production in which all the materials of chapter 7 and 8 used are wholly obtained and provided that 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. |
| 2009.81–2009.90                                                                             | CTH, provided that 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.                                                                                  |
| chapter 21                                                                                  | Miscellaneous edible preparations                                                                                                                                                                                                     |
| 21.01                                                                                       | CTH, provided that 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.                                                                                  |
| 21.02                                                                                       | CTH                                                                                                                                                                                                                                   |
| 2103.10-2103.20                                                                             | CTH, however, non-originating mustard flour or meal or prepared mustard may be used.                                                                                                                                                  |
| 2103.30                                                                                     | CTH, however, non-originating mustard flour or meal may be used.                                                                                                                                                                      |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                 |
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| 2103.90                                                                                     | CTH, however, non-originating mustard flour or meal or prepared mustard may be used.                                                                                                                                                                                                                                                        |
| 21.04                                                                                       | CTH, provided that 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.                                                                                                                                                                                        |
| 21.05                                                                                       | CTH, provided that: <ul style="list-style-type: none"> <li>– all the materials of chapter 4 used are wholly obtained; and</li> <li>– 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.</li> </ul>                                                           |
| 21.06                                                                                       | CTH, provided that: <ul style="list-style-type: none"> <li>– the total weight of non-originating materials of chapter 4 used does not exceed 40 % of the weight of the product; and</li> <li>– 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.</li> </ul> |
| chapter 22                                                                                  | Beverages, spirits and vinegar                                                                                                                                                                                                                                                                                                              |
| 22.01                                                                                       | CTH                                                                                                                                                                                                                                                                                                                                         |
| 22.02                                                                                       | CTH, provided that: <ul style="list-style-type: none"> <li>– the total weight of non-originating materials of chapter 4 used does not exceed 40 % of the weight of the product; and</li> <li>– 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.</li> </ul> |
| 22.03                                                                                       | CTH                                                                                                                                                                                                                                                                                                                                         |
| 22.04-22.06                                                                                 | CTH, except from non-originating materials of headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61, 2009.69 used are wholly obtained.                                                                                                                                                                  |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                           |
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| 22.07                                                                                       | CTH, except from non-originating materials of heading 22.08, provided that all the materials of chapter 10, subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.                                                        |
| 2208.20                                                                                     | CTH, except from non-originating materials of headings 22.07, provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.                                                                   |
| 2208.30                                                                                     |                                                                                                                                                                                                                                       |
| - Irish Whiskey                                                                             | CTH, except from heading 2207; or<br>Blending provided that all the non-originating materials used are produced in accordance with the requirements of Irish Whiskey geographic indication.                                           |
| - Others                                                                                    | CTH, except from heading 2207; or<br>A change from within this subheading or any other subheading provided that the total alcoholic volume of the NOM does not exceed 15 % of the volume of the total alcoholic strength of the good. |
| 2208.40-2208.90                                                                             | CTH, except from non-originating materials of headings 22.07, provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.                                                                   |
| 22.09                                                                                       | CTH, except from non-originating materials of headings 22.07 and 22.08, provided that all the materials of 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                                                                                       | Production in which all the materials of chapters 2 and 23 used are wholly obtained.                                                                                                                                                  |
| 23.02-23.03.10                                                                              | CTH, provided that the total weight of non-originating materials of chapter 10 used does not exceed 20 % of the weight of the product.                                                                                                |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                       |
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| 2303.20-2308.00                                                                             | CTH                                                                                                                                                                                                                                                                                                                               |
| 23.09                                                                                       | CTH, provided that: <ul style="list-style-type: none"> <li>– all the materials of chapters 2 and 4 used are wholly obtained; and</li> <li>– the total weight of non-originating materials of headings 10.01 to 10.08, chapter 11, and headings 23.02 and 23.03 used does not exceed 20 % of the weight of the product.</li> </ul> |
| 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                                                                                                 |
| 24.01                                                                                       | Production in which all materials of heading 24.01 are wholly obtained.                                                                                                                                                                                                                                                           |
| 2402.10–2402.20                                                                             | Production from non-originating materials of any heading, except that of the product and of smoking tobacco of subheading 2403.19, and in which at least 10 % by weight of all materials of heading 24.01 used is wholly obtained.                                                                                                |
| 2402.90                                                                                     | Production from non-originating materials of any heading, except that of the product.                                                                                                                                                                                                                                             |
| 24.03                                                                                       | CTH, in which at least 10 % by weight of all materials of heading 24.01 used are wholly obtained.                                                                                                                                                                                                                                 |
| 2404.11                                                                                     | CTH, in which at least 10 % by weight of all materials of heading 24.01 used are wholly obtained.                                                                                                                                                                                                                                 |
| 2404.12-2404.99                                                                             | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                                                                                                                                              |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                       |
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| SECTION V                                                                                   | MINERAL PRODUCTS<br><br>Section note: For definitions of horizontal processing rules within this section, see Note 5 (Definitions of processes referred to in sections V to VII, XIV and XV of Annex 3-B (Product-specific rules of origin) of Annex 3-A (Introductory notes to product-specific rules of origin) |
| chapter 25                                                                                  | Salt; sulphur; earths and stone; plastering materials, lime and cement                                                                                                                                                                                                                                            |
| 25.01-25.14                                                                                 | CC;<br>MaxNOM 70 % (EXW); or<br>Min QVC 35 % (FOB).                                                                                                                                                                                                                                                               |
| 25.15                                                                                       | CTH;<br>MaxNOM 60 % (EXW); or<br>Min QVC 45 % (FOB).                                                                                                                                                                                                                                                              |
| 25.16-25.18                                                                                 | CC;<br>MaxNOM 70 % (EXW); or<br>Min QVC 35 % (FOB).                                                                                                                                                                                                                                                               |
| 25.19                                                                                       | CTH;<br>MaxNOM 60 % (EXW); or<br>Min QVC 45 % (FOB).                                                                                                                                                                                                                                                              |
| 25.20-25.22                                                                                 | CC;<br>MaxNOM 70 % (EXW); or<br>Min QVC 35 % (FOB).                                                                                                                                                                                                                                                               |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                                             |
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| 25.23                                                                                       | CTH                                                                                                                                                                                                                                                                                                                                                                                                     |
| 25.24-25.30                                                                                 | CC;<br>MaxNOM 70 % (EXW); or<br>Min QVC 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.<br><br>Chapter note: For definitions of horizontal processing rules within this section, see Note 5 (Definitions of processes referred to in sections V to VII, XIV and XV of Annex 3-B (Product-specific rules of origin) of Annex 3-A (Introductory notes to product-specific rules of origin). |
| 2701-03                                                                                     | CC                                                                                                                                                                                                                                                                                                                                                                                                      |
| 2704-2706                                                                                   | CTH                                                                                                                                                                                                                                                                                                                                                                                                     |
| 2707                                                                                        | CTH; or<br>Chemical reaction.                                                                                                                                                                                                                                                                                                                                                                           |
| 2708-09                                                                                     | CTH                                                                                                                                                                                                                                                                                                                                                                                                     |
| 2710.12                                                                                     | CTH;<br>Distillation; or<br>Chemical reaction.                                                                                                                                                                                                                                                                                                                                                          |
| 2710.19                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                         |

| <p>Column 1</p> <p>Harmonized System classification (2022) including specific description</p>                                                                                                                                                                                                                                                                                                                                                     | <p>Column 2</p> <p>Product-specific rule of origin</p> |
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| <p>- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: medium oils and heavy oils excluding lubricating oils and other oils.</p> | <p>CTH</p>                                             |

| <p>Column 1</p> <p>Harmonized System classification (2022) including specific description</p>                                                                                                                                                                                                                                                                                                                                                               | <p>Column 2</p> <p>Product-specific rule of origin</p>                              |
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| <p>- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: lubricating oils and other oils, excluding medium oils, gas oils and fuel oils.</p> | <p>Production from non-originating materials of any heading</p>                     |
| <p>2710.20</p>                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>CTH except from non-originating biodiesel of subheading 3824.99 and 3826.00.</p> |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                          |
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| 2710.91-2710.99                                                                             | CTH;<br>Chemical reaction;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                           |
| 2711                                                                                        | CTSH; or<br>Chemical reaction.                                                                                                                                                                                       |
| 2712-16                                                                                     | CTH;<br>Chemical reaction;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                           |
| SECTION VI                                                                                  | PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES<br>Section note: For definitions of horizontal processing rules within this section, see Note 5 of Annex 3-A (Introductory notes to product-specific rules of origin). |
| chapter 28                                                                                  | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes                                                                                 |
| 28.01-28.14                                                                                 | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                                    |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
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| 2815.11-2815.12                                                                             | Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).          |
| 2815.20-2835.39                                                                             | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB). |
| 2836.20-2836.30                                                                             | Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).          |
| 2836.40-2853.90                                                                             | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB). |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                   |
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| chapter 29                                                                                  | Organic chemicals                                                                                                                                                                                                             |
| 2901.10-2905.42                                                                             | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                                             |
| 2905.43-2905.44                                                                             | CTH except from non-originating materials of heading 11.08, 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;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB). |
| 2905.49-2942.00                                                                             | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                                             |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description          | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                |
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| chapter 30                                                                                           | Pharmaceutical products                                                                                                                                                                                                                    |
| 30.01-30.06                                                                                          | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 60 % (EXW); or<br>Min QVC 45 % (FOB).                                                                                                          |
| chapter 31                                                                                           | Fertilisers                                                                                                                                                                                                                                |
| 31.01                                                                                                | CC, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product.                                                  |
| 31.02-31.04                                                                                          | CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB). |
| 31.05                                                                                                |                                                                                                                                                                                                                                            |
| - Sodium nitrate<br>- Calcium cyanamide<br>- Potassium sulphate<br>- Magnesium<br>potassium sulphate | CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB). |

| <p>Column 1</p> <p>Harmonized System classification (2022)<br/>including specific description</p> | <p>Column 2</p> <p>Product-specific rule of origin</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| <p>- Others</p>                                                                                   | <p>CTH and MaxNOM 60 % (EXW), however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product;</p> <p>CTH and Min QVC 45 % (FOB), however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product;</p> <p>MaxNOM 50 % (EXW); or</p> <p>Min QVC 55 % (FOB).</p> |
| <p>chapter 32</p>                                                                                 | <p>Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks</p>                                                                                                                                                                                                                                                                                                                                         |
| <p>32.01-32.15</p>                                                                                | <p>CTSH;</p> <p>Chemical reaction;</p> <p>Biotechnological processing;</p> <p>Isomer separation;</p> <p>MaxNOM 55 % (EXW); or</p> <p>Min QVC 50 % (FOB).</p>                                                                                                                                                                                                                                                                                                                                             |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                            |
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| chapter 33                                                                                  | Essential oils and resinoids; perfumery, cosmetic or toilet preparations                                                                                               |
| 33.01                                                                                       | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>Mixing and blending;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).              |
| 3302.10                                                                                     | CTH, however, non-originating materials of subheading 3302.10 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % FOB of the product. |
| 3302.90-33.07                                                                               | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>Mixing and blending;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).              |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                               |
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| 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;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                                                                                         |
| chapter 35                                                                                  | Albuminoidal substances; modified starches; glues; enzymes                                                                                                                                                                                                                |
| 35.01-35.02                                                                                 | CTH except from non-originating materials of chapter 4.                                                                                                                                                                                                                   |
| 35.03-35.04                                                                                 | CTH                                                                                                                                                                                                                                                                       |
| 35.05                                                                                       | CTH except from non-originating materials of heading 11.08.                                                                                                                                                                                                               |
| 35.06-35.07                                                                                 | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                                                                                         |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
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| chapter 36                                                                                  | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations                                    |
| 36.01-36.05                                                                                 | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB). |
| 36.06                                                                                       | CTH and MaxNOM 60 % (EXW);<br>CTH and Min QVC 45 % (FOB); or<br>Chemical reaction.                                                |
| chapter 37                                                                                  | Photographic or cinematographic goods                                                                                             |
| 37.01-37.05                                                                                 | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB). |
| 37.06                                                                                       | CTH and MaxNOM 60 % (EXW);<br>CTH and Min QVC 45 % (FOB); or<br>Chemical reaction.                                                |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
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| 37.07                                                                                       | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB). |
| chapter 38                                                                                  | Misc chemical products                                                                                                            |
| 38.01-38.07                                                                                 | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB). |
| 38.08                                                                                       | Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).          |
| 3809.10                                                                                     | CTH except from non-originating materials of headings 11.08<br>and 35.05.                                                         |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
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| 3809.91-3822.90                                                                             | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB). |
| 38.23                                                                                       | CTSH                                                                                                                              |
| 3824.10-3824.50                                                                             | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB). |
| 3824.60                                                                                     | CTH except from non-originating materials of heading 17.02 and subheadings 2905.43 and 2905.44.                                   |
| 3824.81-3827.90                                                                             | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB). |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                  |
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| SECTION VII                                                                                 | PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF<br><br>Section note: For definitions of horizontal processing rules within this section, see Note 5 (Definitions of processes referred to in sections V to VII, XIV and XV of Annex 3-B (Product-specific rules of origin) of Annex 3-A (Introductory notes to product-specific rules of origin). |
| chapter 39                                                                                  | Plastics and articles thereof                                                                                                                                                                                                                                                                                                                                |
| 39.01-39.14                                                                                 | CTSH;<br>Chemical reaction;<br>Biotechnological processing;<br>Isomer separation;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                                                                                                                                                                            |
| 39.15                                                                                       | WO; or<br>CTH                                                                                                                                                                                                                                                                                                                                                |
| 39.16-39.26                                                                                 | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                                                                                                                                                                                                                                                         |
| chapter 40                                                                                  | Rubber and articles thereof                                                                                                                                                                                                                                                                                                                                  |
| 40.01                                                                                       | WO                                                                                                                                                                                                                                                                                                                                                           |
| 40.02-40.17                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                                                                                                                                                                         |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                              |
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| 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 non-originating materials of subheadings 4104.41 to 4104.49.                                                                                                                                                                                                            |
| 4105.10                                                                                     | CTH                                                                                                                                                                                                                                                                                      |
| 4105.30                                                                                     | CTSH                                                                                                                                                                                                                                                                                     |
| 4106.21                                                                                     | CTH                                                                                                                                                                                                                                                                                      |
| 4106.22                                                                                     | CTSH                                                                                                                                                                                                                                                                                     |
| 4106.31                                                                                     | CTH                                                                                                                                                                                                                                                                                      |
| 4106.32-4106.40                                                                             | CTSH                                                                                                                                                                                                                                                                                     |
| 4106.91                                                                                     | CTH                                                                                                                                                                                                                                                                                      |
| 4106.92                                                                                     | CTSH                                                                                                                                                                                                                                                                                     |
| 41.07-41.13                                                                                 | CTH except from non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92 may be used provided that they undergo a retanning operation. |
| 4114.10                                                                                     | CTH                                                                                                                                                                                                                                                                                      |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                    |
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| 4114.20                                                                                     | CTH except from non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and 4107. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and heading 41.07 may be used provided that they undergo a retanning operation. |
| 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                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                                                                                                                           |
| chapter 43                                                                                  | Furskins and artificial fur; manufactures thereof                                                                                                                                                                                                                                                              |
| 4301.10-4302.20                                                                             | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                                                                                                                           |
| 4302.30                                                                                     | CTSH                                                                                                                                                                                                                                                                                                           |
| 43.03-43.04                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                                                                                                                           |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                   |
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| SECTION IX                                                                                  | WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK |
| chapter 44                                                                                  | Wood and articles of wood; wood charcoal                                                                                                                      |
| 44.01-44.06                                                                                 | CTH                                                                                                                                                           |
| 44.07                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB)                                                                                                           |
| 44.08-44.21                                                                                 | CTH                                                                                                                                                           |
| chapter 45                                                                                  | Cork and articles of cork                                                                                                                                     |
| 45.01-45.04                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                          |
| chapter 46                                                                                  | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork                                                                   |
| 46.01-46.02                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                          |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                      |
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| 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                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                             |
| 47.02                                                                                       | CTH                                                                                                                                              |
| 47.03-47.07                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                             |
| chapter 48                                                                                  | Paper and paperboard; articles of paper pulp, of paper or of paperboard                                                                          |
| 48.01                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                             |
| 4802.10                                                                                     | CC                                                                                                                                               |
| 4802.20-48.07                                                                               | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                             |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                            |
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| 48.08                                                                                       | CC;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                    |
| 48.09                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                   |
| 48.10                                                                                       | CC;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                    |
| 48.11-48.23                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                   |
| chapter 49                                                                                  | Printed books, newspapers, pictures and other products of the printing<br>industry; manuscripts, typescripts and plans |
| 49.01                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                   |
| 49.02                                                                                       | CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB).                                                           |
| 49.03                                                                                       | CC;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                    |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| 49.04-49.06                                                                                 | CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 49.07                                                                                       | CC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 49.08-49.11                                                                                 | CTH                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| SECTION XI                                                                                  | TEXTILES AND TEXTILE ARTICLES<br><br>Section note: For definitions of horizontal processing rules within this section and of terms used for tolerances or de minimis applicable to certain products made of textile materials, see Note 6 (Definitions of terms used in section XI of Annex 3-B (Product-specific rules of origin), Note 7 (Tolerances applicable to products containing two or more basic textile materials) and Note 8 (Other tolerances applicable to certain textile products) of Annex 3-A (Introductory notes to product-specific rules of origin). |
| chapter 50                                                                                  | Silk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 50.01-50.03                                                                                 | WO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 50.04-50.05                                                                                 | Spinning of natural fibres;<br>Extrusion of man-made continuous filament combined with spinning;<br>Extrusion of man-made continuous filament combined with twisting; or<br>Twisting combined with any mechanical operation.                                                                                                                                                                                                                                                                                                                                              |
| 50.06                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| - Silk yarn and yarn<br>spun from silk waste:                                               | Spinning of natural fibres;<br>Extrusion of man-made continuous filament combined with spinning;<br>Extrusion of man-made continuous filament combined with twisting; or<br>Twisting combined with any mechanical operation.                                                                                                                                                                                                                                                                                                                                              |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                           |
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| - Silk-worm gut:                                                                            | CTH                                                                                                                                                                                                                                                                                                                                                   |
| 50.07                                                                                       | Spinning of natural or man-made staple fibres combined with weaving;<br>Extrusion of man-made filament yarn combined with weaving;<br>Twisting or any mechanical operation combined with weaving;<br>Weaving combined with dyeing;<br>Yarn dyeing combined with weaving;<br>Weaving combined with printing; or<br>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;<br>Extrusion of man-made fibres combined with spinning; or<br>Twisting combined with any mechanical operation.                                                                                                                                                                                                            |
| 51.11-51.13                                                                                 | Spinning of natural or man-made staple fibres combined with weaving;<br>Extrusion of man-made filament yarn combined with weaving;<br>Weaving combined with dyeing;<br>Yarn dyeing combined with weaving;<br>Weaving combined with printing; or<br>Printing (as standalone operation).                                                                |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                               |
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| chapter 52                                                                                  | Cotton                                                                                                                                                                                                                                                                                                                    |
| 52.01                                                                                       | WO                                                                                                                                                                                                                                                                                                                        |
| 52.02                                                                                       | CTH                                                                                                                                                                                                                                                                                                                       |
| 52.03                                                                                       | WO                                                                                                                                                                                                                                                                                                                        |
| 52.04-52.07                                                                                 | Spinning of natural fibres;<br>Extrusion of man-made fibres combined with spinning.                                                                                                                                                                                                                                       |
| 52.08-52.12                                                                                 | Spinning of natural or man-made staple fibres combined with weaving;<br>Extrusion of man-made filament yarn combined with weaving;<br>Weaving combined with dyeing or with coating or with laminating;<br>Yarn dyeing combined with weaving;<br>Weaving combined with printing; or<br>Printing (as standalone operation). |
| chapter 53                                                                                  | Other vegetable textile fibres; paper yarn and woven fabrics of paper<br>yarn                                                                                                                                                                                                                                             |
| 53.01-53.02                                                                                 | CTH                                                                                                                                                                                                                                                                                                                       |
| 53.03                                                                                       | WO                                                                                                                                                                                                                                                                                                                        |
| 53.04-54.05                                                                                 | CTH                                                                                                                                                                                                                                                                                                                       |
| 53.06-53.08                                                                                 | Spinning of natural fibres;<br>Extrusion of man-made fibres combined with spinning; or<br>Twisting combined with any mechanical operation.                                                                                                                                                                                |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                              |
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| 53.09-53.11                                                                                 | Spinning of natural or man-made staple fibres combined with weaving;<br>Extrusion of man-made filament yarn combined with weaving;<br>Twisting or any mechanical operation combined with weaving;<br>Weaving combined with dyeing or with coating or with laminating;<br>Yarn dyeing combined with weaving;<br>Weaving combined with printing; or<br>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;<br>Extrusion of man-made fibres combined with spinning; or<br>Twisting combined with any mechanical operation.                                                                                                                                                                                                                                               |
| 54.07-54.08                                                                                 | Spinning of natural or man-made staple fibres combined with weaving;<br>Extrusion of man-made filament yarn combined with weaving;<br>Yarn dyeing combined with weaving;<br>Weaving combined with dyeing or with coating or with laminating;<br>Twisting or any mechanical operation combined with weaving;<br>Weaving combined with printing; or<br>Printing (as standalone operation). |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                              |
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| chapter 55                                                                                  | Man-made staple fibres                                                                                                                                                                                                                                                                                                                                                                   |
| 55.01-55.07                                                                                 | Extrusion of man-made fibers.                                                                                                                                                                                                                                                                                                                                                            |
| 55.08-55.11                                                                                 | Spinning of natural fibres;<br>Extrusion of man-made fibres combined with spinning; or<br>Twisting combined with any mechanical operation.                                                                                                                                                                                                                                               |
| 55.12-55.16                                                                                 | Spinning of natural or man-made staple fibres combined with weaving;<br>Extrusion of man-made filament yarn combined with weaving;<br>Yarn dyeing combined with weaving;<br>Weaving combined with dyeing or with coating or with laminating;<br>Twisting or any mechanical operation combined with weaving;<br>Weaving combined with printing; or<br>Printing (as standalone operation). |
| chapter 56                                                                                  | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and<br>cables and articles thereof                                                                                                                                                                                                                                                                                     |
| 56.01                                                                                       | Wadding formation; or<br>Bonding, coating, flocking, laminating, or metalizing combined with at<br>least two other main preparatory or finishing operations (such as<br>calendering, shrink-resistance processes, heat setting, permanent<br>finishing), provided that the value of non-originating materials used<br>does not exceed 50 % of the EXW or 45 % of the FOB of the product. |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| 56.02                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| - Needleloom Felt:                                                                          | <p>Extrusion of man-made fibres combined with fabric formation, however:</p> <ul style="list-style-type: none"> <li>– non-originating polypropylene filament of heading 54.02,</li> <li>– non-originating polypropylene fibres of heading 55.03, or 55.06, or</li> <li>– non-originating polypropylene filament tow of heading 55.01,</li> </ul> <p>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</p> <p>Non-woven fabric formation alone in the case of felt made from natural fibres.</p> |
| - Others:                                                                                   | <p>Extrusion of man-made fibres combined with fabric formation; or</p> <p>Non-woven fabric formation alone in the case of other felt made from natural fibres.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 5603.11-5603.14                                                                             | <p>Production from</p> <ul style="list-style-type: none"> <li>– directionally or randomly oriented filaments; or</li> <li>– substances or polymers of natural or man-made origin;</li> </ul> <p>followed in both cases by bonding into a nonwoven.</p>                                                                                                                                                                                                                                                                                                                                                                                                        |
| 5603.91-5603.94                                                                             | <p>Production from</p> <ul style="list-style-type: none"> <li>– directionally or randomly oriented staple fibres; or</li> <li>– chopped yarns, of natural or man-made origin;</li> </ul> <p>followed in both cases by bonding into a nonwoven.</p>                                                                                                                                                                                                                                                                                                                                                                                                            |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                    |
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| 5604.10                                                                                     | Production from rubber thread or cord, not textile covered.                                                                                                                    |
| 5604.90                                                                                     | Spinning of natural fibres;<br>Extrusion of man-made fibres combined with spinning; or<br>Twisting combined with any mechanical operation.                                     |
| 56.05                                                                                       | Spinning of natural or man-made staple fibres;<br>Extrusion of man-made fibres combined with spinning; or<br>Twisting combined with any mechanical operation.                  |
| 56.06                                                                                       | Extrusion of man-made fibres combined with spinning;<br>Twisting combined with gimping;<br>Spinning of natural or man-made staple fibres; or<br>Flocking combined with dyeing. |
| 56.07-56.09                                                                                 | Spinning of natural fibres; or<br>Extrusion of man-made fibres combined with spinning.                                                                                         |
| chapter 57                                                                                  | Carpets and other textile floor coverings<br><br>Chapter note: For products of this chapter non-originating jute fabric may be used as a backing.                              |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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| 57.01-57.05                                                                                 | <p>Spinning of natural or man-made staple fibres combined with weaving or with knotting or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with knotting or with tufting;</p> <p>Production from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Tufting or weaving or knotting of man-made filament yarn combined with coating or with laminating;</p> <p>Flocking combined with dyeing or with printing; or</p> <p>Extrusion of man-made fibres combined with nonwoven techniques including needle punching.</p> |
| chapter 58                                                                                  | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 58.01-58.04                                                                                 | <p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing; or</p> <p>Printing (as standalone operation).</p>                                                                                                       |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| 58.05                                                                                       | CTH                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 58.06-58.09                                                                                 | <p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing; or</p> <p>Printing (as standalone operation).</p> |
| 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                                                                                       | <p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing; or</p> <p>Printing (as standalone operation).</p> |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                             |
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| 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<br>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, knitting or crocheting combined with impregnating or with coating or with covering or with laminating or with metalising;<br>Weaving, knitting or crocheting combined with printing; or<br>Printing (as standalone operation). |
| 59.04                                                                                       | Calendering combined with dyeing, coating, laminating or metalising; or<br>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<br>Harmonized System<br>classification (2022)<br>including specific<br>description                | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| - Others:                                                                                                  | Spinning of natural or man-made staple fibres combined with weaving;<br>Extrusion of man-made filament yarn combined with weaving;<br>Weaving, knitting or nonwoven fabric formation combined with dyeing or with coating or with laminating;<br>Weaving combined with printing; or<br>Printing (as standalone operation).                                                                                                                                                                                                                     |
| 59.06                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| - Knitted or crocheted fabrics:                                                                            | Spinning of natural or man-made staple fibres combined with knitting or with crocheting;<br>Extrusion of man-made filament yarn combined with knitting or with crocheting;<br>Knitting or crocheting combined with rubberising; or<br>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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| - Others:                                                                                   | Weaving, knitting or nonwoven process combined with dyeing or with coating or with rubberising;<br><br>Yarn dyeing combined with weaving, knitting or nonwoven process; or<br><br>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;<br><br>Flocking combined with dyeing or with printing; or<br><br>Printing (as standalone operation).                                                                                                                                                                                                                                                                                                              |
| 59.08                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| - Incandescent gas<br>mantles, impregnated:                                                 | Production from tubular knitted or crocheted gas-mantle fabric.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| - Others:                                                                                   | CTH                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 59.09-59.11                                                                                 | Spinning of natural or of man-made staple fibres combined with weaving;<br><br>Extrusion of man-made fibres combined with weaving;<br><br>Weaving combined with dyeing or with coating or with laminating; or<br><br>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<br>Harmonized System<br>classification (2022)<br>including specific<br>description                                                                               | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| chapter 60                                                                                                                                                                | Knitted or crocheted fabrics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 60.01-60.06                                                                                                                                                               | <p>Spinning of natural or man-made staple fibres combined with knitting or with crocheting;</p> <p>Extrusion of man-made filament yarn combined with knitting or with crocheting;</p> <p>Knitting or crocheting combined with dyeing or with flocking or with coating or with laminating or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with knitting or with crocheting; or</p> <p>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.</p> |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                    |
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| - Others:                                                                                   | Spinning of natural or man-made staple fibres combined with knitting or with crocheting;<br>Extrusion of man-made filament yarn combined with knitting or with crocheting; or<br>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<br>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<br>Making up combined with embroidery, 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<br>Making-up including cutting of fabric preceded by printing (as standalone operation).                                                                                       |
| 62.03                                                                                       | Weaving combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as standalone operation).                                                                                       |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                           |
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| 62.04                                                                                       |                                                                                                                                                                                                                                                       |
| - Embroidered:                                                                              | Weaving combined with making-up including cutting of fabric; or<br>Making up combined with embroidery, provided that the value of non-<br>originating unembroidered fabric used does not exceed 40 % of the<br>EXW or 35 % of the FOB of the product. |
| - Others:                                                                                   | Weaving combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation).                                                                                           |
| 62.05                                                                                       | Weaving combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation).                                                                                           |
| 62.06                                                                                       |                                                                                                                                                                                                                                                       |
| - Embroidered:                                                                              | Weaving combined with making-up including cutting of fabric; or<br>Making up combined with embroidery, provided that the value of non-<br>originating unembroidered fabric used does not exceed 40 % of the<br>EXW or 35 % of the FOB of the product. |
| - Others:                                                                                   | Weaving combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation).                                                                                           |
| 62.07-62.08                                                                                 | Weaving combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation).                                                                                           |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                              |
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| 62.09                                                                                       |                                                                                                                                                                                                                                                                                                          |
| - Embroidered:                                                                              | Weaving combined with making-up including cutting of fabric; or<br>Making up combined with embroidery, provided that the value of non-<br>originating unembroidered fabric used does not exceed 40 % of the<br>EXW or 35 % of the FOB of the product.                                                    |
| - Others:                                                                                   | Weaving combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation).                                                                                                                                              |
| 62.10                                                                                       |                                                                                                                                                                                                                                                                                                          |
| - Fire-resistant<br>equipment of fabric<br>covered with foil of<br>aluminised polyester:    | Weaving combined with making-up including cutting of fabric; or<br>Coating or laminating combined with making-up including cutting of<br>fabric, provided that the value of non-originating uncoated or<br>unlaminated fabric used does not exceed 40 % of the EXW or 35 % of<br>the FOB of the product. |
| - Others:                                                                                   | Weaving combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation).                                                                                                                                              |
| 62.11                                                                                       |                                                                                                                                                                                                                                                                                                          |
| - Women's, or girls'<br>garments,<br>embroidered:                                           | Weaving combined with making-up including cutting of fabric; or<br>Making up combined with embroidery, provided that the value of<br>non-originating unembroidered fabric used does not exceed 40 % of the<br>EXW or 35 % of the FOB of the product.                                                     |
| - Others:                                                                                   | Weaving combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation).                                                                                                                                              |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description                                                                                                                               | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                       |
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| 62.12                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                   |
| - Knitted or crocheted<br>obtained by sewing<br>together or otherwise<br>assembling, two or<br>more pieces of knitted<br>or crocheted fabric<br>which have been<br>either cut to form or<br>obtained directly to<br>form: | Knitting combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation).                                                                                                                                                                                      |
| - Others:                                                                                                                                                                                                                 | Weaving combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation).                                                                                                                                                                                       |
| 62.13-62.14                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                   |
| - Embroidered:                                                                                                                                                                                                            | Weaving combined with making-up including cutting of fabric;<br>Making up combined with embroidery, provided that the value of non-<br>originating unembroidered fabric used does not exceed 40 % of the<br>EXW or 35 % of the FOB of the product; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation). |
| - Others:                                                                                                                                                                                                                 | Weaving combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation).                                                                                                                                                                                       |
| 62.15                                                                                                                                                                                                                     | Weaving combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation).                                                                                                                                                                                       |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                          |
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| 62.16                                                                                       |                                                                                                                                                                                                                                                                                                                                                      |
| - Fire-resistant<br>equipment of fabric<br>covered with foil of<br>aluminised polyester:    | Weaving combined with making-up including cutting of fabric; or<br>Coating or laminating combined with making-up including cutting of<br>fabric, provided that the value of non-originating uncoated or<br>unlaminated fabric used does not exceed 40 % of the EXW or 35 % of<br>the FOB of the product.                                             |
| - Others:                                                                                   | Weaving combined with making-up including cutting of fabric; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation).                                                                                                                                                                                          |
| 62.17                                                                                       |                                                                                                                                                                                                                                                                                                                                                      |
| - Embroidered:                                                                              | Weaving combined with making-up including cutting of fabric; or<br>Making up combined with embroidery, provided that the value of non-<br>originating unembroidered fabric used does not exceed 40 % of the<br>EXW or 35 % of the FOB of the product; or<br>Making-up including cutting of fabric preceded by printing (as<br>standalone operation). |
| - Fire-resistant<br>equipment of fabric<br>covered with foil of<br>aluminised polyester:    | Weaving combined with making-up including cutting of fabric; or<br>Coating or laminating combined with making-up including cutting of<br>fabric, provided that the value of non-originating uncoated or<br>unlaminated fabric used does not exceed 40 % of the EXW or 35 % of<br>the FOB of the product.                                             |
| - Interlinings for<br>collars and cuffs, cut<br>out:                                        | CTH, provided that the value of all the non-originating materials used<br>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.                                                                                                                                                                                                                                                                                         |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                |
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| chapter 63                                                                                  | Other made up textile articles; sets; worn clothing and worn textile articles; rags                                                                                                                                                                                                                        |
| 63.01–63.04                                                                                 |                                                                                                                                                                                                                                                                                                            |
| - Of felt, of<br>nonwovens:                                                                 | Nonwoven fabric formation combined with making-up including cutting of fabric.                                                                                                                                                                                                                             |
| - Others:<br>-- Embroidered:                                                                | Weaving or knitting or crocheting combined with making-up including cutting of fabric; or<br>Making up combined with embroidery, provided that the value of non-originating unembroidered fabric (other than knitted or crocheted) 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<br>Min QVC 65 % (FOB).                                                                                                                                                                                                                                                               |
| 63.08                                                                                       | Each item in the set must satisfy the concerned PSR which would apply to it if it were not included in the set.                                                                                                                                                                                            |
| 63.09-63.10                                                                                 | CTH                                                                                                                                                                                                                                                                                                        |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                |
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| 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; ARTICLE OF HUMAN HAIR |
| chapter 64                                                                                  | Footwear, gaiters and the like; parts of such articles                                                                                                                                                     |
| 64.01-64.05                                                                                 | CTH except from non-originating assemblies of uppers affixed to inner soles or to other sole components of heading 64.06                                                                                   |
| 64.06                                                                                       | CTH                                                                                                                                                                                                        |
| chapter 65                                                                                  | Headgear and parts thereof                                                                                                                                                                                 |
| 65.01-65.07                                                                                 | CTH                                                                                                                                                                                                        |
| chapter 66                                                                                  | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof                                                                                                               |
| 66.01-66.02                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                       |
| 66.03                                                                                       | CTH except from non-originating materials of headings 66.01 and 66.02;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                     |
| chapter 67                                                                                  | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair                                                                                            |
| 67.01-67.03                                                                                 | CTH                                                                                                                                                                                                        |
| 67.04                                                                                       | CTH except from non-originating materials of heading 67.04                                                                                                                                                 |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                             |
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| chapter 68                                                                                  | Articles of stone, plaster, cement, asbestos, mica or similar materials |
| 68.01-68.02                                                                                 | CTH;<br>MaxNOM 60 % (EXW); or<br>Min QVC 45 % (FOB).                    |
| 68.03                                                                                       | CTH;<br>MaxNOM 70 % (EXW); or<br>Min QVC 35 % (FOB).                    |
| 68.04-68.06                                                                                 | CTH;<br>MaxNOM 60 % (EXW); or<br>Min QVC 45 % (FOB).                    |
| 68.07                                                                                       | CC                                                                      |
| 68.08-68.12                                                                                 | CTH;<br>MaxNOM 60 % (EXW); or<br>Min QVC 45 % (FOB).                    |
| 6813.20                                                                                     | CC;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                     |
| 6813.81-6813.89                                                                             | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                    |
| 68.14                                                                                       | CTH;<br>MaxNOM 70 % (EXW); or<br>Min QVC 35 % (FOB).                    |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                           |
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| 68.15                                                                                       | CTH;<br>MaxNOM 60 % (EXW); or<br>Min QVC 45 % (FOB).                  |
| chapter 69                                                                                  | Ceramic products                                                      |
| 69.01-69.14                                                                                 | CTH                                                                   |
| chapter 70                                                                                  | Glass and glassware                                                   |
| 70.01                                                                                       | CC                                                                    |
| 70.02-70.09                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                  |
| 70.10                                                                                       | CTH                                                                   |
| 70.11                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                  |
| 7013.10-7013.22                                                                             | CC                                                                    |
| 7013.28-7013.99                                                                             | CC; or<br>CTH except from non-originating materials of heading 70.10. |
| 70.14-70.20                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                  |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| 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<br><br>Chapter note: For definitions of horizontal processing rules within this chapter, see Note 5 (Definitions of processes referred to in sections V to VII, XIV and XV of Annex 3-B (Product-specific rules of origin) of Annex 3-A (Introductory notes to product-specific rules of origin). |
| 7101.10                                                                                     | CTH                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 7101.21                                                                                     | CTH                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 7101.22                                                                                     | CTSH                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 7102.10                                                                                     | Production from non-originating materials of any heading.                                                                                                                                                                                                                                                                                                                                                                                                         |
| 7102.21                                                                                     | Production from non-originating materials of any heading.                                                                                                                                                                                                                                                                                                                                                                                                         |
| 7102.29                                                                                     | CTSH and MaxNOM 94 % (EXW); or<br>CTSH and Min QVC 6 % (FOB).                                                                                                                                                                                                                                                                                                                                                                                                     |
| 7102.31                                                                                     | Production from non-originating materials of any heading.                                                                                                                                                                                                                                                                                                                                                                                                         |
| 7102.39                                                                                     | CTSH and MaxNOM 94 % (EXW); or<br>CTSH and Min QVC 6 % (FOB).                                                                                                                                                                                                                                                                                                                                                                                                     |
| 7103.10                                                                                     | CTH                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                                                 |
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| 7103.91-7103.99                                                                             | CTH;<br>CTSH and MaxNOM 94 % (EXW); or<br>CTSH and Min QVC 6 % (FOB).                                                                                                                                                                                                       |
| 7104.10-7104.29                                                                             | CTH;<br>High Pressure High Temperature (HPHT); or<br>Chemical Vapour Deposition (CVD).                                                                                                                                                                                      |
| 7104.91-7104.99                                                                             | CTH;<br>CTSH and MaxNOM 94 % (EXW); or<br>CTSH and Min QVC 6 % (FOB).                                                                                                                                                                                                       |
| 71.05                                                                                       | CTH                                                                                                                                                                                                                                                                         |
| 71.06                                                                                       |                                                                                                                                                                                                                                                                             |
| - Dore                                                                                      | CC                                                                                                                                                                                                                                                                          |
| - Others                                                                                    | CTH except from non-originating materials of headings 71.06, 71.08<br>and 71.10;<br>Electrolytic, thermal or chemical separation of non-originating precious<br>metals of headings 71.06, 71.08 and 71.10;<br>CTSH and MaxNOM 97 % (EXW); or<br>CTSH and Min QVC 3 % (FOB). |
| 71.07                                                                                       | CTH                                                                                                                                                                                                                                                                         |
| 71.08                                                                                       |                                                                                                                                                                                                                                                                             |
| - Dore                                                                                      | CC                                                                                                                                                                                                                                                                          |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                             |
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| - Others                                                                                    | CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; or<br>Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10. |
| 71.09                                                                                       | CTH                                                                                                                                                                                                     |
| 71.10                                                                                       |                                                                                                                                                                                                         |
| - Dore                                                                                      | CC                                                                                                                                                                                                      |
| - Others                                                                                    | CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; or<br>Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10. |
| 71.11-71.12                                                                                 | CTH                                                                                                                                                                                                     |
| 71.13                                                                                       | CTH                                                                                                                                                                                                     |
| 71.14                                                                                       | CTH;<br>CTSH and MaxNOM 96.5 % (EXW); or<br>CTSH and Min QVC 3.5 % (FOB).                                                                                                                               |
| 71.15                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                    |
| 71.16                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                    |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                |
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| 71.17                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                       |
| 71.18                                                                                       | CTH                                                                                        |
| SECTION XV                                                                                  | BASE METALS AND ARTICLES OF BASE METAL                                                     |
| chapter 72                                                                                  | Iron and Steel                                                                             |
| 72.01-72.05                                                                                 | CTH                                                                                        |
| 72.06-72.29                                                                                 | Melt and Pour                                                                              |
| chapter 73                                                                                  | Articles of iron or steel                                                                  |
| 7301.10                                                                                     | Melt and Pour                                                                              |
| 7301.20                                                                                     | CTH and MaxNOM 60 % (EXW);<br>CTH and Min QVC 45 % (FOB); or<br>Melt and Pour <sup>1</sup> |
| 7302.10                                                                                     | Melt and Pour                                                                              |
| 7302.30                                                                                     | CTH and MaxNOM 60 % (EXW);<br>CTH and Min QVC 45 % (FOB); or<br>Melt and Pour <sup>1</sup> |
| 7302.40                                                                                     | Melt and Pour                                                                              |
| 7302.90-7303.00                                                                             | CTH and MaxNOM 60 % (EXW);<br>CTH and Min QVC 45 % (FOB); or<br>Melt and Pour <sup>1</sup> |

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<sup>1</sup> The Parties shall review the product specific rules for products in heading 7301.20, 7302.30, 7302.90 and 7303 to 7306 two years after the entry into force of this Agreement.

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                           |
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| 73.04-73.06                                                                                 | Melt and Pour <sup>1</sup>                                                                                                                                                                            |
| 73.07                                                                                       |                                                                                                                                                                                                       |
| - Tube or pipe fittings<br>of stainless steel:                                              | CTH except from non-originating forged blanks, however, non-<br>originating forged blanks may be used provided that their value does not<br>exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others:                                                                                   | CTH                                                                                                                                                                                                   |
| 73.08                                                                                       | CTH except from non-originating materials of subheading 7301.20.                                                                                                                                      |
| 7309.00-7315.19                                                                             | CTH                                                                                                                                                                                                   |
| 7315.20                                                                                     | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB)                                                                                                                                                   |
| 7315.81-7326.90                                                                             | CTH                                                                                                                                                                                                   |
| chapter 74                                                                                  | Copper and articles thereof                                                                                                                                                                           |
| 74.01-74.03                                                                                 | CTH                                                                                                                                                                                                   |
| 74.04                                                                                       | WO                                                                                                                                                                                                    |
| 74.05-74.07                                                                                 | CTH                                                                                                                                                                                                   |
| 74.08                                                                                       | CC;<br>CTH and MaxNOM 55 % (EXW); or<br>CTH and Min QVC 50 % (FOB).                                                                                                                                   |
| 74.09-74.19                                                                                 | CTH                                                                                                                                                                                                   |
| chapter 75                                                                                  | Nickel and articles thereof                                                                                                                                                                           |
| 75.01-75.08                                                                                 | CTH                                                                                                                                                                                                   |

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<sup>1</sup> The Parties shall review the product specific rules for products in heading 7301.20, 7302.30, 7302.90 and 7303 to 7306 two years after the entry into force of this Agreement.

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                          |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| chapter 76                                                                                  | Aluminium and articles thereof                                                                                                                                                                                                       |
| 76.01                                                                                       | CTH and MaxNOM 50 % (EXW);<br>CTH and Min QVC 55 % (FOB); or<br>Thermal or electrolytic treatment from unalloyed aluminium or waste<br>and scrap of aluminium.                                                                       |
| 76.02                                                                                       | CTH                                                                                                                                                                                                                                  |
| 76.03-09                                                                                    | CTH and MaxNOM 50 % (EXW); or<br>CTH and Min QVC 55 % (FOB).                                                                                                                                                                         |
| 76.10-76.15                                                                                 | CTH and MaxNOM 50 % (EXW); or<br>CTH and Min QVC 55 % (FOB) <sup>1</sup> .                                                                                                                                                           |
| 76.16                                                                                       | CTH, however, gauze, cloth, grill, netting, fencing, reinforcing fabric<br>and similar materials (including endless bands) of aluminium wire, or<br>expanded metal of aluminium may be used, and MaxNOM 50 %<br>(EXW) <sup>1</sup> . |
| chapter 78                                                                                  | Lead and articles thereof                                                                                                                                                                                                            |
| 78.01                                                                                       | CTH except from non-originating materials of 78.02.                                                                                                                                                                                  |
| 78.02-78.06                                                                                 | CTH                                                                                                                                                                                                                                  |

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<sup>1</sup> For Articles of aluminium classified in headings 76.10 to 76.16, the alternative product-specific rules of origin "CTH" applies within annual quotas under the conditions specified in Appendix 3-B-4 (Origin quotas and alternatives to the product-specific rules of origin in Annex 3-B).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                          |
|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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;<br>Smelting; or<br>Refining.                                                                                                                                                                                                                   |
| chapter 82                                                                                  | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal                                                                                                                                                             |
| 8201.10-8205.70                                                                             | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 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 10 % of the EXW or FOB of the set.                                                                            |
| 82.06                                                                                       | CTH except from non-originating materials of 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 10 % of the EXW or FOB of the set. |
| 82.07-82.15                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                                                                 |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| chapter 83                                                                                  | Miscellaneous articles of base metal                                                                                                                                                                                   |
| 83.01-83.03                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                                   |
| 83.04-83.06                                                                                 | CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB)                                                                                                                                                            |
| 83.07-83.11                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                                   |
| SECTION XVI                                                                                 | MACHINERY AND MECHANICAL APPLIANCE; ELECTRICAL<br>EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND<br>REPRODUCERS, TELEVISION IMAGE AND SOUND<br>RECORDERS AND REPRODUCERS, AND PARTS AND<br>ACCESSORIES OF SUCH ARTICLES |
| chapter 84                                                                                  | Nuclear reactors, boilers, machinery and mechanical appliances; parts<br>thereof                                                                                                                                       |
| 84.01-84.04                                                                                 | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1 2</sup>                                                                                      |

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<sup>1</sup> For the products classified in HS 84.01, 84.02 and 84.04, alternative product-specific rules of origin apply for the period of 7.5 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

<sup>2</sup> For the products classified in HS 84.03, alternative product-specific rules of origin apply for the period of 10 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 84.05                                                                                       | MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                       |
| 84.06                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1</sup> . |
| 84.07-84.08                                                                                 | MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                      |
| 84.09                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                              |
| 84.10                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>2</sup> . |

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<sup>1</sup> For the period of 7.5 years from the date of entry into force of this Agreement alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

<sup>2</sup> For the period of 7.5 years from the date of entry into force of this Agreement alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 84.11                                                                                       | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                              |
| 84.12                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1</sup> . |
| 84.13                                                                                       | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                              |
| 8414.10-8414.80                                                                             | CTSH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                             |
| 8414.90                                                                                     | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                              |
| 8415.10-8415.83                                                                             | CTSH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                             |

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<sup>1</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 8415.90                                                                                     | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                              |
| 84.16-84.17                                                                                 | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1</sup> . |
| 84.18                                                                                       | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).               |
| 84.19                                                                                       | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                              |

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<sup>1</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 84.20                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1</sup> . |
| 8421.11-8421.39                                                                             | CTSH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                             |
| 8421.91-8421.99                                                                             | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                              |
| 84.22-84.23                                                                                 | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>2</sup> . |

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<sup>1</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

<sup>2</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                            |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 84.24                                                                                       | CTH except from non-originating materials of heading 84.31;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTH and MaxNOM 55 % (EXW); or<br>CTH and Min QVC 50 % (FOB) <sup>1</sup> . |
| 84.25-84.26                                                                                 | CTH except from non-originating materials of heading 84.31;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB) <sup>2</sup> .                                                              |
| 84.27                                                                                       | CTH except from non-originating materials of heading 84.31;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTH and MaxNOM 55 % (EXW); or<br>CTH and Min QVC 50 % (FOB) <sup>3</sup> . |

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<sup>1</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

<sup>2</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

<sup>3</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 84.28-84.29                                                                                 | CTH except from non-originating materials of heading 84.31;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB) <sup>1</sup> .         |
| 84.30                                                                                       | CTSH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                             |
| 84.31                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>2</sup> . |
| 84.32                                                                                       | CTSH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                             |

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<sup>1</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

<sup>2</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 84.33                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB) <sup>1</sup> .                                                                |
| 84.34                                                                                       | CTSH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                             |
| 84.35                                                                                       | MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                       |
| 84.36-84.41                                                                                 | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>2</sup> . |
| 84.42                                                                                       | CTSH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                             |

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<sup>1</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

<sup>2</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                            |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 84.43                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 80 % (EXW); or<br>CTSH and Min QVC 25 % (FOB).                                                                    |
| 84.44                                                                                       | MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                                                                            |
| 84.45-84.47                                                                                 | CTH except from non-originating materials of heading 84.48;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTH and MaxNOM 55 % (EXW); or<br>CTH and Min QVC 50 % (FOB) <sup>1</sup> . |
| 84.48                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>2</sup> .                                                      |

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<sup>1</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

<sup>2</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                         |
|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| 84.49                                                                                       | MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                         |
| 84.50                                                                                       | CTSH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                               |
| 84.51-84.55                                                                                 | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1 2</sup> . |

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<sup>1</sup> For the products classified in HS 84.51 and 84.54, alternative product-specific rules of origin apply for the period of 10 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

<sup>2</sup> For the products classified in HS 84.52, 84.53 and 84.55, alternative product-specific rules of origin apply for the period of 7.5 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                            |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 84.56-84.61                                                                                 | CTH except from non-originating materials of heading 84.66;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTH and MaxNOM 55 % (EXW); or<br>CTH and Min QVC 50 % (FOB) <sup>1</sup> . |
| 84.62                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                   |
| 84.63-84.65                                                                                 | CTH except from non-originating materials of heading 84.66;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTH and MaxNOM 55 % (EXW); or<br>CTH and Min QVC 50 % (FOB) <sup>2</sup> . |

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<sup>1</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

<sup>2</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                            |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 84.66-84.68                                                                                 | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1 2</sup> .                                                    |
| 84.70-84.71                                                                                 | CTH except from non-originating materials of heading 84.73;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                            |
| 84.72                                                                                       | CTH except from non-originating materials of heading 84.73;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTH and MaxNOM 55 % (EXW); or<br>CTH and Min QVC 50 % (FOB) <sup>3</sup> . |

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<sup>1</sup> For the products classified in HS 84.66, alternative product-specific rules of origin apply for the period of 10 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

<sup>2</sup> For the products classified in HS 84.67 and 84.68, alternative product-specific rules of origin apply for the period of 7.5 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

<sup>3</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 84.73                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                              |
| 84.74                                                                                       | CTSH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                             |
| 84.75                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1</sup> . |
| 84.76                                                                                       | MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                       |
| 84.77                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>2</sup> . |

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<sup>1</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

<sup>2</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 84.78                                                                                       | MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                       |
| 84.79                                                                                       | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                              |
| 84.80                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1</sup> . |
| 84.81                                                                                       | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                              |
| 84.82                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>2</sup> . |

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<sup>1</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

<sup>2</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 84.83                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                              |
| 84.84                                                                                       | CTSH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                             |
| 84.85                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1</sup> . |
| 84.86                                                                                       | CTSH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                             |

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<sup>1</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                             |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 84.87                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1</sup> .                                                       |
| 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 |
| 8501.10                                                                                     | CTH except from non-originating materials of heading 85.03;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTH and MaxNOM 80 % (EXW); or<br>CTH and Min QVC 25 % (FOB).                |
| 8501.20-8501.80                                                                             | CTH except from non-originating materials of heading 85.03;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB).                |

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<sup>1</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                              |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 85.02                                                                                       | CTH except from non-originating materials of heading 85.03;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB). |
| 85.03                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1</sup> .                                        |
| 85.04                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 80 % (EXW); or<br>CTSH and Min QVC 25 % (FOB).                                                      |

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<sup>1</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 85.05-85.06                                                                                 | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1</sup> . |

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<sup>1</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description                                                                                                                                                                                                                                                                                                                                                            | Column 2<br>Product-specific rule of origin                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| 85.07                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                    |
| Battery modules of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.01, 87.02, 87.03 and 87.04, and accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves (often referred to as "battery packs") of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.01, 87.02, 87.03 and 87.04 | CTH;<br>MaxNOM 40 % (EXW); or<br>Min QVC 65 % (FOB) <sup>1</sup> . |

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<sup>1</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description                                                                                                                               | Column 2<br>Product-specific rule of origin                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| - Battery cells and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.01, 87.02, 87.03 and 87.04 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB) <sup>1</sup> .                                                                |
| - Others                                                                                                                                                                                                                  | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                              |
| 85.08-85.10                                                                                                                                                                                                               | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>2</sup> . |
| 85.11                                                                                                                                                                                                                     | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                              |

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<sup>1</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

<sup>2</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                       |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 85.12                                                                                       | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).               |
| 85.13-85.15                                                                                 | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1</sup> . |
| 8516.10-8516.40                                                                             | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).               |
| 8516.50                                                                                     | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 80 % (EXW); or<br>CTSH and Min QVC 25 % (FOB).               |

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<sup>1</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                              |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8516.60-8516.90                                                                             | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                                                      |
| 85.17                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                     |
| 85.18                                                                                       | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                                                                     |
| 85.19-85.21                                                                                 | CTH except from non-originating materials of heading 84.22;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTH and MaxNOM 80 % (EXW); or<br>CTH and Min QVC 25 % (FOB). |
| 85.22                                                                                       | CTH;<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                                                                                                   |
| 85.23                                                                                       | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                                                                     |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                              |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 85.24                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                     |
| 85.25                                                                                       | CTH except from non-originating materials of heading 85.29;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                              |
| 85.26                                                                                       | CTH except from non-originating materials of heading 85.29;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                              |
| 85.27-85.28                                                                                 | CTH except from non-originating materials of heading 85.29;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTH and MaxNOM 80 % (EXW); or<br>CTH and Min QVC 25 % (FOB). |
| 85.29                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                     |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                              |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 85.30                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 55 % (EXW); or<br>CTSH and Min QVC 50 % (FOB) <sup>1</sup> .                                        |
| 85.31-85.34                                                                                 | CTSH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                    |
| 85.35                                                                                       | CTH except from non-originating materials of heading 85.38;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB). |
| 85.36-85.37                                                                                 | CTH except from non-originating materials of heading 85.38;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB);                                                              |
| 85.38                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                     |

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<sup>1</sup> For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                         |
|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| 8539.10-8539.52                                                                             | CTSH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB) <sup>1</sup> .                                                 |
| 8539.90                                                                                     | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB) <sup>2</sup> .                                                  |
| 85.40                                                                                       | CTH;<br>MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 80 % (EXW); or<br>CTSH and Min QVC 25 % (FOB). |
| 85.41                                                                                       | CTSH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                               |

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<sup>1</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

<sup>2</sup> For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                         |
|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| 85.42                                                                                       | CTSH;<br>Non-originating materials undergo a diffusion;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).             |
| 85.43                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                |
| 85.44                                                                                       | MaxNOM 50 % (EXW);<br>Min QVC 55 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).         |
| 85.45                                                                                       | MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                        |
| 85.46-85.47                                                                                 | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB). |
| 85.48                                                                                       | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                |
| 85.49                                                                                       | WO                                                                                                                  |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SECTION XVII                                                                                | VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED<br>TRANSPORT EQUIPMENT                                                                                                                                                               |
| chapter 86                                                                                  | Railway or tramway locomotives, rolling-stock and parts thereof;<br>railway or tramway track fixtures and fittings and parts thereof;<br>mechanical (including electro-mechanical) traffic signalling equipment<br>of all kinds |
| 86.01-86.06                                                                                 | CTH except from non-originating materials of heading 86.07;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                     |
| 86.07                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                                            |
| 86.08-86.09                                                                                 | CTH except from non-originating materials of heading 86.07;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                     |
| chapter 87                                                                                  | Vehicles other than railway or tramway rolling-stock, and parts and<br>accessories thereof                                                                                                                                      |
| 87.01-87.05                                                                                 | MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB) <sup>1</sup> .                                                                                                                                                                      |

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<sup>1</sup> For hybrid vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ("plug-in hybrid") and vehicles with only electric motor for propulsion, alternative product-specific rules of origin apply for the period of 10 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                        |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| 87.06-87.07                                                                                 | MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                       |
| 87.08-87.11                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).               |
| 87.12                                                                                       | MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                       |
| 87.13-87.16                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).               |
| chapter 88                                                                                  | Aircraft, spacecraft, and parts thereof                            |
| 88.01-88.04                                                                                 | CTH;<br>MaxNOM 60 % (EXW); or<br>Min QVC 45 % (FOB).               |
| 88.05                                                                                       | CTH;<br>MaxNOM 60 % (EXW); or<br>Min QVC 45 % (FOB) <sup>1</sup> . |

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<sup>1</sup> For the period of 12 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-3 (Transitional product-specific rules applicable for a period of 12 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                               |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 88.06                                                                                       | CTH;<br>MaxNOM 60 % (EXW); or<br>Min QVC 45 % (FOB).                                                                                                                                                      |
| 88.07                                                                                       | CTH;<br>MaxNOM 60 % (EXW); or<br>Min QVC 45 % (FOB) <sup>1</sup> .                                                                                                                                        |
| chapter 89                                                                                  | Ships, boats and floating structures                                                                                                                                                                      |
| 89.01-89.08                                                                                 | CC;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                       |
| SECTION XVIII                                                                               | OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC,<br>MEASURING, CHECKING, PRECISION, MEDICAL OR<br>SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND<br>WATCHES; MUSICAL INSTRUMENTS; PARTS AND<br>ACCESSORIES THEREOF |
| chapter 90                                                                                  | Optical, photographic, cinematographic, measuring, checking, precision,<br>medical or surgical instruments and apparatus; parts and accessories<br>thereof                                                |
| 9001.10-9001.40                                                                             | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                      |

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<sup>1</sup> For the period of 12 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-3 (Transitional product-specific rules applicable for a period of 12 years from the entry into force of this Agreement).

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                  |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| 9001.50                                                                                     | CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB). |
| 9001.90-90.17                                                                               | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).         |
| 90.18-90.22                                                                                 | CTSH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).        |
| 90.23-90.33                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).         |
| chapter 91                                                                                  | Clocks and watches and parts thereof                         |
| 91.01-91.14                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).         |
| chapter 92                                                                                  | Musical instruments; parts and accessories of such articles  |
| 92.01-92.09                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).         |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                              |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SECTION XIX                                                                                 | ARMS AND AMMUNITION; PARTS AND ACCESSORIES<br>THEREOF                                                                                                                                                                                                    |
| chapter 93                                                                                  | Arms and ammunition; parts and accessories thereof                                                                                                                                                                                                       |
| 93.01-93.04                                                                                 | CTH except from non-originating materials of heading 9305;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                               |
| 93.05                                                                                       | MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                                                                             |
| 93.06-93.07                                                                                 | CTH except from non-originating materials of heading 9305;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                               |
| SECTION XX                                                                                  | MISCELLANEOUS MANUFACTURED ARTICLES                                                                                                                                                                                                                      |
| chapter 94                                                                                  | Furniture; bedding, mattresses, mattress supports, cushions and similar<br>stuffed furnishings; lamps and lighting fittings, not elsewhere specified<br>or included; illuminated signs, illuminated name-plates and the like;<br>prefabricated buildings |
| 94.01-94.03                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).                                                                                                                                                                                                     |
| 94.04                                                                                       | CTH                                                                                                                                                                                                                                                      |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                      |
|---------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| 94.05                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).             |
| 94.06                                                                                       | CTH                                                              |
| chapter 95                                                                                  | Toys, games and sports requisites; parts and accessories thereof |
| 95.03-95.04                                                                                 | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).             |
| 95.05                                                                                       | CTH                                                              |
| 95.06                                                                                       | CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB).     |
| 95.07-95.08                                                                                 | CTH                                                              |
| chapter 96                                                                                  | Miscellaneous manufactured articles                              |
| 96.01-96.02                                                                                 | CTH                                                              |
| 96.03                                                                                       | CTH;<br>MaxNOM 50 % (EXW); or<br>Min QVC 55 % (FOB).             |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin                                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 96.04                                                                                       | CTH                                                                                                                                                                                                                                                    |
| 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 10 % of the EXW or FOB of the set. |
| 96.06-9608.40                                                                               | CTH                                                                                                                                                                                                                                                    |
| 9608.50                                                                                     | 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 10 % of the EXW or FOB of the set. |
| 9608.60-96.20                                                                               | CTH                                                                                                                                                                                                                                                    |
| SECTION XXI                                                                                 | WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES                                                                                                                                                                                                          |
| chapter 97                                                                                  | Works of Art, Collectors' Pieces and Antiques                                                                                                                                                                                                          |
| 97.01-97.06                                                                                 | CTH                                                                                                                                                                                                                                                    |

TRANSITIONAL PRODUCT-SPECIFIC RULES  
APPLICABLE FOR A PERIOD OF 7.5 YEARS  
FROM THE DATE OF ENTRY INTO FORCE  
OF THIS AGREEMENT

For the products listed in Column 1, the product-specific rule listed in Column 2 shall apply for the period of 7.5 years from the date of entry into force of this Agreement.

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin applicable for the period of 7.5 years<br>from the date of entry into force of this Agreement |
|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| 84.01-84.02                                                                                 | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                       |
| 84.04                                                                                       | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                       |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br><br>Product-specific rule of origin applicable for the period of 7.5 years<br>from the date of entry into force of this Agreement |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| 84.06                                                                                       | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                           |
| 84.10                                                                                       | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                           |
| 84.16-84.17                                                                                 | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                           |
| 84.20                                                                                       | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                           |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br><br>Product-specific rule of origin applicable for the period of 7.5 years<br>from the date of entry into force of this Agreement                            |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 84.22-84.23                                                                                 | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                                                      |
| 84.24                                                                                       | CTH except from non-originating materials of heading 84.31;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB). |
| 84.25-84.26                                                                                 | CTH except from non-originating materials of heading 84.31;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                              |
| 84.27                                                                                       | CTH except from non-originating materials of heading 84.31;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB). |
| 84.28-84.29                                                                                 | CTH except from non-originating materials of heading 84.31;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                              |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br><br>Product-specific rule of origin applicable for the period of 7.5 years<br>from the date of entry into force of this Agreement                            |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 84.31                                                                                       | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                                                      |
| 84.33                                                                                       | CTH;<br>MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB).                                                                                                                     |
| 84.36-84.41                                                                                 | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                                                      |
| 84.45-84.47                                                                                 | CTH except from non-originating materials of heading 84.48;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB). |
| 84.52-84.53                                                                                 | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                                                      |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br><br>Product-specific rule of origin applicable for the period of 7.5 years<br>from the date of entry into force of this Agreement                            |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 84.55                                                                                       | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                                                      |
| 84.67-84.68                                                                                 | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                                                      |
| 84.72                                                                                       | CTH except from non-originating materials of heading 84.73;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB). |
| 84.75                                                                                       | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                                                      |

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br><br>Product-specific rule of origin applicable for the period of 7.5 years<br>from the date of entry into force of this Agreement |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| 85.08-85.10                                                                                 | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                           |
| 85.13-85.15                                                                                 | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                           |
| 85.30                                                                                       | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                           |

TRANSITIONAL PRODUCT-SPECIFIC RULES  
APPLICABLE FOR A PERIOD OF 10 YEARS  
FROM THE DATE OF ENTRY INTO FORCE  
OF THIS AGREEMENT

For the products listed in Column 1, the product-specific rule listed in Column 2 shall apply for the period of 10 years from the date of entry into force of this Agreement.

| Column 1<br>Harmonized System<br>classification (2022) including<br>specific description                                                                                                                                                                                                                                                                                                                                                                                                           | Column 2<br>Product-specific rule of origin applicable for the period<br>of 10 years from the date of entry into force of this Agreement     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| 85.07                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                              |
| - Battery modules of a kind<br>used as the primary source of<br>electrical power for propulsion<br>of vehicles of headings 87.01,<br>87.02, 87.03 and 87.04, and<br>accumulators containing one or<br>more battery cells or battery<br>modules and the circuitry to<br>interconnect them amongst<br>themselves (often referred to as<br>"battery packs") of a kind used<br>as the primary source of<br>electrical power for propulsion<br>of vehicles of headings 87.01,<br>87.02, 87.03 and 87.04 | CTSH;<br>Assembly of battery packs from non-originating battery cells or<br>battery modules;<br>MaxNOM 70 % (EXW); or<br>Min QVC 35 % (FOB). |

| Column 1<br>Harmonized System<br>classification (2022) including<br>specific description                                                                                                                                                               | Column 2<br>Product-specific rule of origin applicable for the period<br>of 10 years from the date of entry into force of this Agreement |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| - Battery cells and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.01, 87.02, 87.03 and 87.04                              | CTH;<br>MaxNOM 70 % (EXW); or<br>Min QVC 35 % (FOB).                                                                                     |
| 87.01-87.05                                                                                                                                                                                                                                            |                                                                                                                                          |
| - vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ("plug-in hybrid");<br>- vehicles with only electric motor for propulsion | MaxNOM 55 % (EXW); or<br>Min QVC 50 % (FOB)                                                                                              |

| Column 1<br>Harmonized System<br>classification (2022) including<br>specific description | Column 2<br>Product-specific rule of origin applicable for the period<br>of 10 years from the date of entry into force of this Agreement |
|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| 84.03                                                                                    | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                      |
| 84.12                                                                                    | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                      |
| 84.48                                                                                    | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                      |
| 84.51                                                                                    | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                      |

| Column 1<br>Harmonized System<br>classification (2022) including<br>specific description | Column 2<br>Product-specific rule of origin applicable for the period<br>of 10 years from the date of entry into force of this Agreement                                 |
|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 84.54                                                                                    | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                                                      |
| 84.56-84.61                                                                              | CTH except from non-originating materials of heading 84.66;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTH and MaxNOM 55 % (EXW); or<br>CTH and Min QVC 50 % (FOB). |
| 84.63-84.65                                                                              | CTH except from non-originating materials of heading 84.66;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTH and MaxNOM 60 % (EXW); or<br>CTH and Min QVC 45 % (FOB). |
| 84.66                                                                                    | CTH;<br>MaxNOM 55 % (EXW);<br>Min QVC 50 % (FOB);<br>CTSH and MaxNOM 60 % (EXW); or<br>CTSH and Min QVC 45 % (FOB).                                                      |

| <p>Column 1</p> <p>Harmonized System classification (2022) including specific description</p> | <p>Column 2</p> <p>Product-specific rule of origin applicable for the period of 10 years from the date of entry into force of this Agreement</p> |
|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| 84.77                                                                                         | <p>CTH;</p> <p>MaxNOM 55 % (EXW);</p> <p>Min QVC 50 % (FOB);</p> <p>CTSH and MaxNOM 60 % (EXW); or</p> <p>CTSH and Min QVC 45 % (FOB).</p>       |
| 84.80                                                                                         | <p>CTH;</p> <p>MaxNOM 55 % (EXW);</p> <p>Min QVC 50 % (FOB);</p> <p>CTSH and MaxNOM 60 % (EXW); or</p> <p>CTSH and Min QVC 45 % (FOB).</p>       |
| 84.82                                                                                         | <p>CTH;</p> <p>MaxNOM 55 % (EXW);</p> <p>Min QVC 50 % (FOB);</p> <p>CTSH and MaxNOM 60 % (EXW); or</p> <p>CTSH and Min QVC 45 % (FOB).</p>       |
| 84.85                                                                                         | <p>CTH;</p> <p>MaxNOM 55 % (EXW);</p> <p>Min QVC 50 % (FOB);</p> <p>CTSH and MaxNOM 60 % (EXW); or</p> <p>CTSH and Min QVC 45 % (FOB).</p>       |

| <p>Column 1</p> <p>Harmonized System classification (2022) including specific description</p> | <p>Column 2</p> <p>Product-specific rule of origin applicable for the period of 10 years from the date of entry into force of this Agreement</p> |
|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| 84.87                                                                                         | <p>CTH;</p> <p>MaxNOM 55 % (EXW);</p> <p>Min QVC 50 % (FOB);</p> <p>CTSH and MaxNOM 60 % (EXW); or</p> <p>CTSH and Min QVC 45 % (FOB).</p>       |
| 85.03                                                                                         | <p>CTH;</p> <p>MaxNOM 55 % (EXW);</p> <p>Min QVC 50 % (FOB);</p> <p>CTSH and MaxNOM 60 % (EXW); or</p> <p>CTSH and Min QVC 45 % (FOB).</p>       |
| 85.05-85.06                                                                                   | <p>CTH;</p> <p>MaxNOM 55 % (EXW);</p> <p>Min QVC 50 % (FOB);</p> <p>CTSH and MaxNOM 60 % (EXW); or</p> <p>CTSH and Min QVC 45 % (FOB).</p>       |
| 8539.10-8539.52                                                                               | <p>CTSH; or</p> <p>MaxNOM 55 % (EXW);</p> <p>Min QVC 50 % (FOB).</p>                                                                             |
| 8539.90                                                                                       | <p>CTH;</p> <p>MaxNOM 55 % (EXW); or</p> <p>Min QVC 50 % (FOB).</p>                                                                              |

TRANSITIONAL PRODUCT-SPECIFIC RULES  
APPLICABLE FOR A PERIOD OF 12 YEARS  
FROM THE DATE OF ENTRY INTO FORCE  
OF THIS AGREEMENT

For the products listed in Column 1, the product-specific rule listed in Column 2 shall apply for the period of 12 years from the date of entry into force of this Agreement.

| Column 1<br>Harmonized System<br>classification (2022)<br>including specific<br>description | Column 2<br>Product-specific rule of origin applicable for the period of 12 years from<br>the date of entry into force of this Agreement |
|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| 88.05                                                                                       | CTH;<br>MaxNOM 65 % (EXW); or<br>Min QVC 40 % (FOB).                                                                                     |
| 88.07                                                                                       | CTH;<br>MaxNOM 65 % (EXW); or<br>Min QVC 40 % (FOB).                                                                                     |

ORIGIN QUOTAS AND ALTERNATIVES  
TO THE PRODUCT-SPECIFIC RULES OF ORIGIN  
IN ANNEX 3-B

1. For the products listed in the tables of this Appendix, the corresponding rules of origin are alternative to those set out in Annex 3-B (Product-specific rules of origin), within the limits of the applicable annual quota.

2. When the origin of a product is determined pursuant to the tables of this Appendix, box 7 (origin criteria code) of the Statement on Origin in Annex 3-C (Template of the Statement on Origin), or box 5 (origin criterion) of the Certificate of Origin in Appendix 3-E-2 (Certification of Origin issued by authorised agencies), or box 7 (remarks) in Appendix 3-E-1 (Specimens of a Certification of Origin and of an application for a Certificate of Origin), as appropriate, shall also contain the following phrase:

"Product originating in accordance with the PSR specified in Appendix 3-B-4 (Origin quotas and alternatives to the product-specific rules of origin in Annex 3-B)".

3. The importing Party shall manage the origin quotas on a first-come first-served basis and shall calculate the quantity of products entered under these origin quotas on the basis of that Party's imports. The origin quota shall be administered by the importing Party on a calendar year basis with the full quota volume to be made available on 1 January of each year. Should the Agreement enter into force on a date other than 1 January, the volume of the quota for the remainder of the year shall be prorated and be calculated as a proportion of the annual quota.
4. In the European Union, any quantities referred to in this Appendix shall be managed by the European Commission, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable law in the European Union.
5. In India, any quantities referred to in this Appendix shall be managed by its competent authority, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable law in India.

Table 1 – Annual quota allocation for frozen shrimps and prawns exported from India to the European Union

| Combined Nomenclature (HS 2022) | Product description                                                                                                                                                                 | Alternative product-specific rule                      | Annual quota (net weight) |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|---------------------------|
| 0306 17                         | Frozen shrimps and prawns, even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water (excl. cold-water shrimps and prawns) | Preparatory operations including peeling and deveining | 6,300 tonnes              |

Table 2 – Annual quota allocation for prepared or preserved shrimps and prawns exported from India to the European Union

| Combined Nomenclature (HS 2022) | Product description                                      | Alternative product-specific rule | Annual quota (net weight) |
|---------------------------------|----------------------------------------------------------|-----------------------------------|---------------------------|
| 1605.21-1605.29                 | Shrimps and prawns, prepared or preserved (excl. smoked) | CTH                               | 660 tonnes                |

Table 3 – Annual quota allocation for articles of aluminium

| Combined Nomenclature (HS 2022) | Product description   | Alternative product-specific rule | Annual quota for exports from the European Union to India (net weight) | Annual quota for exports from India to the European Union (net weight) |
|---------------------------------|-----------------------|-----------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|
| 76.10-76.16                     | Articles of aluminium | CTH                               | 5,000 tonnes                                                           | 17,000 tonnes                                                          |

## TEMPLATE OF THE STATEMENT ON ORIGIN

|                                                                                                                                                                           |                                                                                                                       |                                                                                                                   |                                      |                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------|
| Statement on Origin                                                                                                                                                       |                                                                                                                       |                                                                                                                   |                                      |                                                   |
| EU–India Free Trade Agreement                                                                                                                                             |                                                                                                                       |                                                                                                                   |                                      |                                                   |
| 1. Unique identification number of the Statement on Origin <sup>(1)</sup> : _____                                                                                         |                                                                                                                       |                                                                                                                   |                                      |                                                   |
| 2. Exporter details<br>Name:<br>Reference number <sup>(2)</sup> :<br>Address:<br>Telephone Number (optional):<br>E-mail Address (optional):                               |                                                                                                                       | 3. Importer details (optional)<br>Name:<br>Address:<br>Telephone Number (optional):<br>E-mail Address (optional): |                                      |                                                   |
| 4. Invoice number or any other commercial document <sup>(3)</sup> , and date:                                                                                             | 5. Description of the Product or Products or Item Number in the Invoice or other commercial document <sup>(4)</sup> : | 6. HS Tariff Classification <sup>(5)</sup> :                                                                      | 7. Origin criterion <sup>(6)</sup> : | 8. Application of Article 3.2 <sup>(3)</sup> (7): |
| 9. Declaration by the exporter <sup>(8)</sup> :<br>The exporter of the products covered by this document declares that these products are of ..... <sup>(9)</sup> origin. |                                                                                                                       |                                                                                                                   |                                      |                                                   |
| 10. Place and Date:                                                                                                                                                       |                                                                                                                       |                                                                                                                   |                                      |                                                   |

- (1) Provide a number generated by the exporter and assigned to the Statement on Origin. That number is unique to that Statement on Origin and is not duplicated, reused, or re-assigned to any other Statement on Origin at any time by the same exporter.
- (2) Provide the exporter reference number, assigned by the exporting Party in accordance with its laws and regulations. For the EU, it is the REX number. For India, it is the IEC number.
- (3) Other commercial document is a Packing List or a Delivery Note.
- (4) Provide sufficient details to allow the identification of the originating product, or mention the item number as specified in the invoice or any other commercial document referred to in box 4.
- (5) HS code is to be provided at the same level as the relevant product-specific rule:
  - (a) if the product-specific rule is at HS chapter level, indicate the HS code at 2 digits level;
  - (b) if the product-specific rule is at HS heading level, indicate the HS code at 4 digits level;  
and
  - (c) if the product-specific rule is at HS sub-heading level, indicate the HS code at 6 digits level.

- (6) The following origin criteria code should be inserted:

"WO": wholly obtained

"PSR": products produced incorporating non-originating materials provided they satisfy the requirements set out in Annex 3-B (Product-specific rules of origin) to the EU–India Free Trade Agreement.

- (7) Indicate "Y" if Article 3.2(3) (Requirements for originating products) of the EU–India Free Trade Agreement is applied to fulfil the originating status; otherwise indicate "N".
- (8) The declaration by the exporter shall be made out in one or more of the language versions included in Appendix 3-C-1 (Language versions of the declaration by the exporter), at least one of which is English.
- (9) Indicate "EU" or "India".

LANGUAGE VERSIONS OF THE DECLARATION BY THE EXPORTER

Bulgarian version

[translation to be added]

Croatian version

[translation to be added]

Czech version

[translation to be added]

Danish version

[translation to be added]

Dutch version

[translation to be added]

English version

The exporter of the products covered by this document declares that these products are of .....  
origin.

Estonian version

[translation to be added]

Finnish version

[translation to be added]

French version

[translation to be added]

German version

[translation to be added]

Greek version

[translation to be added]

Hungarian version

[translation to be added]

Irish version

[translation to be added]

Italian version

[translation to be added]

Latvian version

[translation to be added]

Lithuanian version

[translation to be added]

Maltese version

[translation to be added]

Polish version

[translation to be added]

Portuguese version

[translation to be added]

Romanian version

[translation to be added]

Slovak version

[translation to be added]

Slovenian version

[translation to be added]

Spanish version

[translation to be added]

Swedish version

[translation to be added]

**AUTHENTICATION PROCEDURE FOR THE STATEMENT ON ORIGIN**

For the purposes of enabling the importing Party to establish the authenticity of a Statement on Origin, in accordance with Article 3.16 (Claim for preferential tariff treatment):

- (a) The exporting Party shall ensure that the Statements on Origin made out by its exporters are uploaded in or generated through an electronic system administered by the competent authority of the exporting Party. For such upload or generation, the exporting Party shall ensure that the identity of the exporters is authenticated. In the European Union, an exporter shall be authenticated using the Uniform User Management & Digital Signatures (hereinafter referred to as "UUM&DS"<sup>1</sup>) system, an Identity and Access Management system set up by a Member State, or an equivalent authentication system. In India, an exporter shall be authenticated using a login and a password after verification of their credentials. Such authentication of the exporter shall enable the establishment of the identity of the exporter for the purposes of attributing to that exporter a Statement on Origin bearing a unique identification number. A Statement on Origin uploaded or generated following such authentication procedures through the electronic system shall not require a signature.
- (b) The customs authority of the importing Party shall have access to the system referred to in point (a) in order to view a Statement on Origin and to verify the authenticity of that Statement on Origin, on the basis of the unique identification number of the Statement on Origin in combination with the exporter reference number in Annex 3-C (Template of the Statement on Origin).

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<sup>1</sup> In the European Union, the UUM&DS system is an access management system for the purposes of providing secure authorised access to the EU Customs electronic systems for EU Economic Operators.

- (c) Where the customs authority of the importing Party is not able to confirm the authenticity of a Statement on Origin through the electronic system, it shall inform the importer accordingly and provide the importer with 20 working days to regularise the situation before denying the preferential tariff treatment.
- (d) Where the customs authority of the importing Party is unable to confirm the authenticity of a Statement on Origin pursuant to point (b) due to a temporary technical issue in the exporting Party's electronic system referred to in point (a), as notified by the exporting Party through its designated nodal contact point, the customs authority of the importing Party may decide to suspend the granting of preferential tariff treatment to the product concerned pending confirmation of the authenticity of the Statement of Origin in the electronic system. In such cases, the release of the products shall be offered to the importer subject to appropriate precautionary measures, including guarantees as provided for in the importing Party's laws and regulations. As soon as the customs authority of the importing Party has confirmed the authenticity of the Statement on Origin, it shall terminate the suspension and grant preferential tariff treatment in accordance with its laws and regulations.
- (e) Where the technical issues referred to in point (d) are recurring in nature, thereby impeding the authentication procedure, or in the event of a serious technical failure of the electronic system in the exporting Party referred to in point (a), the matter shall be brought to the attention of the other Party without delay. In such circumstances, the Parties may decide that the exporting Party applies the procedure provided for in Article 3.16(6) (Claim for preferential tariff treatment) until the electronic system has been restored and shall inform their importers and exporters accordingly.

## CERTIFICATION OF ORIGIN

### ARTICLE 3-E.1

#### Procedure for the issuance of a Certificate of Origin

1. A Certificate of Origin<sup>1</sup> shall be issued electronically or otherwise by the competent authority of the exporting Party on application having been made in writing by the exporter, or under the exporter's responsibility by their authorised representative, in accordance with the laws and regulations of the exporting Party. For this purpose:
  - (a) for the European Union: the exporter or their authorised representative shall fill out both the Certificate of Origin and the application form for a Certificate of Origin, specimens of which appear in Appendix 3-E-1 (Specimens of a Certification of Origin and of an application for a Certificate of Origin). These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the laws and regulations of the exporting Party. If they are hand-written, they shall be completed in ink in printed characters. In case the Certificate of Origin is not issued in English, the exporter shall, in addition, provide a translation of the Certificate of Origin, or provide a Statement on Origin in accordance with Annex 3-C (Template of the Statement on Origin) corresponding to the originating products specified in the Certificate of Origin. In the latter case, Article 3.16(5) (Claim for preferential tariff treatment) does not apply; and

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<sup>1</sup> In the European Union, the Certificate of Origin shall be a "MOVEMENT CERTIFICATE".

(b) for India: the exporter or their authorised representative shall submit a written or electronic application for a Certificate of Origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of a Certificate of Origin. The Certificate of Origin shall follow the format in Appendix 3-E-2 (Certification of Origin issued by authorised agencies) and shall be completed in English.

2. The exporter or producer of a product for which a Certificate of Origin has been applied for shall be prepared to submit at any time, at the request of the competent authority of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of Chapter 3 (Rules of Origin and origin procedures).

3. A Certificate of Origin shall be issued by the competent authority of the exporting Party if the products concerned can be considered as products originating in the exporting Party and fulfil the other requirements of Chapter 3 (Rules of Origin and origin procedures).

4. The competent authority issuing Certificates of Origin shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of Chapter 3 (Rules of Origin and origin procedures). For this purpose, they shall apply a risk management system in order to selectively conduct pre-export verification, and they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 1 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

5. The date of issuance of the Certificate of Origin shall be indicated in box 11 of the Certificate of Origin issued by the European Union in Appendix 3-E-1 (Specimens of a Certification of Origin and of an application for a Certificate of Origin) and in box 10 for the Certificate of Origin issued by India in Appendix 3-E-2 (Certification of Origin issued by authorised agencies).

6. The Certificate of Origin shall be issued by the customs authority and be made available to the exporters as soon as actual exportation has been effected or ensured.

## ARTICLE 3-E.2

### Certificates of Origin issued retrospectively

1. Notwithstanding paragraph 6 of Article 1 (Procedure for the issuance of a Certificate of Origin), a Certificate of Origin may also be issued after exportation of the products to which it relates in specific situations where:

- (a) it was not issued at the time of exportation because of involuntary errors or omissions or other valid reasons;
- (b) it is demonstrated to the competent authority that a Certificate of Origin was issued but was not accepted at importation in the prescribed manner<sup>1</sup>; or

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<sup>1</sup> For greater certainty, such reasons may include that the Certificate of Origin has not been stamped and signed, that not all mandatory boxes are filled in or that the stamp used was not timely notified.

(c) the final destination of the products concerned was not known at the time of exportation and was determined during their transportation, storage or after splitting of consignments in accordance with Article 3.15 (Transport).

2. For the implementation of paragraph 1 of this Article, the exporter shall indicate in their application the place and date of exportation of the products to which the Certificate of Origin relates, and state the reasons for the request.

3. The competent authority may issue a Certificate of Origin retrospectively only after verifying that the information supplied in the exporter's application conforms with the corresponding records in possession of the issuing authority and the originating status of the exported product.

4. Certificates of Origin issued retrospectively shall be endorsed with the following phrase in English: "ISSUED RETROSPECTIVELY".

5. The endorsement referred to in paragraph 4 shall be inserted in box 7 of the Certificate of Origin issued by the European Union in Appendix 3-E-1 (Specimens of a Certification of Origin and of an application for a Certificate of Origin) and in box 8 for the Certificate of Origin issued by India in Appendix 3-E-2 (Certification of Origin issued by authorised agencies).

## ARTICLE 3-E.3

### Issuance of a duplicate Certificate of Origin

1. In the event of theft, loss or destruction of an original Certificate of Origin, the exporter may apply to the competent authority which issued it for a duplicate made out on the basis of the export documents in the competent authority's possession.
2. The duplicate issued in this way must be endorsed with the following word in English: "DUPLICATE".
3. The endorsement referred to in paragraph 2 shall be inserted in box 7 of the duplicate Certificate of Origin issued by the European Union in Appendix 3-E-1 (Specimens of a Certification of Origin and of an application for a Certificate of Origin) and in box 8 for the Certificate of Origin issued by India in Appendix 3-E-2 (Certification of Origin issued by authorised agencies).
4. The duplicate, which must bear the date of issue of the original Certificate of Origin, shall take effect as from that date.

## ARTICLE 3-E.4

### Corrections of Certificate of Origin in India

1. Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alteration must be made by striking out the erroneous text and making any addition required. Unused spaces must be crossed out to prevent any subsequent addition.
2. In the case of a Certificate of Origin issued by authorised agencies, alterations referred to in paragraph 1 shall be approved and certified by the relevant issuing authority.

## ARTICLE 3-E.5

### Cooperation between competent authorities

1. The competent authorities of the Parties shall provide each other, through the European Commission, with specimen impressions of stamps used by their competent authorities for the issue of Certificates of Origin and with the addresses of the customs authorities responsible for verifying those certificates.
2. Pursuant to Section B (Origin procedures) of Chapter 3 (Rules of origin and origin procedures), boxes 13 and 14 of the Certificate of Origin in Appendix 3-E-1 (Specimens of a Certification of Origin and of an application for a Certificate of Origin) do not apply to this Agreement.

SPECIMENS OF A CERTIFICATE OF ORIGIN  
AND OF AN APPLICATION FOR A CERTIFICATE OF ORIGIN

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used shall be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
  
2. The competent authorities of the Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form shall include a reference to such approval. Each form shall bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

# SPECIMEN OF A CERTIFICATE OF ORIGIN

| MOVEMENT CERTIFICATE                                                                                                                                                             |                                                                                                  |                                                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| 1. Exporter (Name, full address, country):                                                                                                                                       | EUR.1 No:                                                                                        |                                                             |
|                                                                                                                                                                                  | See notes overleaf before completing this form.                                                  |                                                             |
| 3. Consignee (Name, full address, country) (Optional):                                                                                                                           | 2. Certificate used in preferential trade between<br>European Union<br>and<br>India              |                                                             |
|                                                                                                                                                                                  | 4. Country, group of countries or territory in which the products are considered as originating: | 5. Country, group of countries or territory of destination: |
| 6. Transport details (Optional):                                                                                                                                                 | 7. Remarks:                                                                                      |                                                             |
| 8. Item number; Marks and numbers; Number and kind of packages <sup>(1)</sup> ; Description of goods:                                                                            | 9. Gross mass (kg) or other measure (litres, m <sup>3</sup> , etc.):                             | 10. Invoices (Optional):                                    |
| <div style="border-top: 1px solid black; margin-top: 20px;"></div> <p><sup>(1)</sup> If goods are not packed, indicate number of articles or state "in bulk" as appropriate.</p> |                                                                                                  |                                                             |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>11. CUSTOMS OFFICE (EU) or ISSUING<br/>AUTHORITIES (IN) ENDORSEMENT</div> <div>Declaration certified</div> <div>Export document<sup>(2)</sup></div> <div>Form ..... No .....</div> <div>Of .....</div> <div>Customs office/Issuing authority</div> <div>.....</div> <div>Issuing country or territory ..... Stamp</div> <div>.....</div> <div>.....</div> <div>Place and date .....</div> <div>.....</div> <div>.....</div> <div>(Signature)</div> <div>.....</div> <div><sup>(2)</sup> Complete only where the regulations of the<br/>exporting country or territory require.</div> | <div>12. DECLARATION BY THE<br/>EXPORTER</div> <div>I, the undersigned, declare that the goods<br/>described above meet the conditions<br/>required for the issue of this certificate.</div> <div>Place and date</div> <div>.....</div> <div>.....</div> <div>(Signature)</div> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 13. REQUEST FOR VERIFICATION, to                                                                                                                                         | 14. RESULT OF VERIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p> | <p>Verification carried out shows that this certificate<sup>(1)</sup></p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p> <p>_____</p> <p><sup>(1)</sup> Insert X in the appropriate box.</p> |

## NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authority of the issuing country or territory.

2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

# SPECIMEN OF AN APPLICATION FOR A CERTIFICATE OF ORIGIN

## APPLICATION FOR A MOVEMENT CERTIFICATE

|                                                                                                                                                  |                                                                                                             |                                                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| 1. Exporter (Name, full address, country):                                                                                                       | EUR.1 No:                                                                                                   |                                                             |
|                                                                                                                                                  | See notes overleaf before completing this form.                                                             |                                                             |
| 3. Consignee (Name, full address, country) (Optional):                                                                                           | 2. Application for a certificate to be used in preferential trade between<br>European Union<br>and<br>India |                                                             |
|                                                                                                                                                  | 4. Country, group of countries or territory in which the products are considered as originating:            | 5. Country, group of countries or territory of destination: |
| 6. Transport details (Optional):                                                                                                                 | 7. Remarks:                                                                                                 |                                                             |
| 8. Item number; Marks and numbers; Number and kind of packages <sup>(1)</sup><br>Description of goods:                                           | 9. Gross mass (kg) or other measure (litres, m <sup>3</sup> , etc.):                                        | 10. Invoices (Optional):                                    |
| <hr style="width: 20%; margin-left: 0;"/> <sup>(1)</sup> If goods are not packed, indicate number of articles or state "in bulk" as appropriate. |                                                                                                             |                                                             |

## DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....  
.....

SUBMIT the following supporting documents<sup>1</sup>:

.....  
.....  
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issuance of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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<sup>1</sup> For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

## CERTIFICATE OF ORIGIN ISSUED BY AUTHORISED AGENCIES

|                                                                                                                                         |                                                                                                           |                  |                                             |  |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------|--|
| 1. Exporter's or Producer's Name, Address and Country:                                                                                  | Certification No.:                                                                                        | Number of page / |                                             |  |
| 2. Importer's Name, Address and Country (Optional):                                                                                     | AGREEMENT BETWEEN INDIA AND THE EUROPEAN UNION<br><br>CERTIFICATE OF ORIGIN<br><br><u>Issued in India</u> |                  |                                             |  |
| 3. Transport details (Optional):                                                                                                        |                                                                                                           |                  |                                             |  |
| 4. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number: | 5. Origin criterion:                                                                                      | 6. Quantity:     | 7. Invoice number(s) and date(s)- Optional: |  |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>8. Remarks:</p> <p><input type="checkbox"/> ISSUED RETROSPECTIVELY</p> <p><input type="checkbox"/> DUPLICATE</p> <p>ANY OTHER REMARKS:</p>                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                         |
| <p>9. Declaration by the exporter:</p> <p>I, the undersigned, declare that:</p> <ul style="list-style-type: none"> <li>– the above details and statement are true and accurate;</li> <li>– the good(s) described above meet the condition(s) required for the issuance of this certificate;</li> <li>– the country of origin of the good(s) described above is:</li> </ul> <p>Place and Date:</p> <p>Signature:</p> <p>Name (printed):</p> <p>Company:</p> | <p>10. Certification:</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>Authorised Agency of India:</p> <p>Stamp</p> <p>Place and Date:</p> <p>Signature:</p> |

## OVERLEAF NOTES

1. **ORIGIN CRITERIA:** For goods that meet the origin criteria, the exporter or producer must indicate in box 5 of this form, the origin criteria met, in the manner shown in the following table:

| Circumstances of production or manufacture<br>in the first country named in box 1 of this form | Insert in box 5 |
|------------------------------------------------------------------------------------------------|-----------------|
| Goods wholly obtained or produced in the territory of the exporting Party                      | "WO"            |
| Goods that fulfil the requirements set out in Rule ..... (Sufficient Working and Processing)   | PSR             |
| Goods that fulfil the requirements set out in Rule ..... (Accumulation of Origin)              | cumulation      |

2. **EACH ITEM MUST QUALIFY:** It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
3. **DESCRIPTION OF GOODS:** The description of goods must be sufficiently detailed to enable the goods to be identified by the customs officers examining them.
4. **HARMONIZED SYSTEM CLASSIFICATION NUMBER:** The Harmonized System classification number (six digits) must be that of the exporting Party.

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JOINT DECLARATION  
CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within HS chapters 25 to 97 shall, subject to paragraph 3 and the provisions of Chapter 3 (Rules of origin and origin procedures), be accepted by India as originating in the European Union within the meaning of this Agreement.
2. Products originating in the Principality of Andorra falling within HS chapters 1 to 24 are not subject to the treatment provided in the previous paragraph.
3. Paragraph 1 applies provided that the Principality of Andorra applies the same preferential tariff treatment as the European Union applies to products falling within HS chapters 25 to 97 originating in India 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, and provided that the customs union remains in force.
4. Chapter 3 (Rules of origin and origin procedures) applies mutatis mutandis for the purposes of this Joint Declaration.

5. The European Union shall notify India promptly on any changes that affect the preferential treatment provided by this Joint Declaration. The Committee on Customs and Rules of Origin shall, on the request of either Party, meet to discuss these changes and seek to find a mutually satisfactory solution.

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JOINT DECLARATION  
CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall, subject to paragraph 2 and the provisions of Chapter 3 (Rules of origin and origin procedures), be accepted by India as originating in the European Union within the meaning of this Agreement.
2. Paragraph 1 applies provided that the Republic of San Marino applies the same preferential tariff treatment as the European Union applies to products originating in India, 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 and provided that the customs union remains in force.
3. Chapter 3 (Rules of origin and origin procedures) applies mutatis mutandis for the purposes of this Joint Declaration.
4. The European Union shall notify India promptly on any changes that affect the preferential treatment provided by this Joint Declaration. The Committee on Customs and Rules of Origin shall, on the request of either Party, meet to discuss these changes and seek to find a mutually satisfactory solution.

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## COMPETENT AUTHORITIES

### SECTION 1

#### Competent authorities of the European Union

Official controls are shared between the European Commission and the authorities of the Member States. In this respect, the following applies:

- (a) for exports to India, the Member States are responsible for the control of the production circumstances and requirements, including audits and issuing health certificates in relation to the adopted SPS measures and requirements;
- (b) for imports from India, the Member States are responsible for the control of compliance of the imports with the European Union's import conditions; and
- (c) the European Commission is responsible for the overall coordination, inspection or audits of control systems and the necessary measures, including legislative action to ensure uniform application of standards and requirements of Chapter 5 (Sanitary and phytosanitary measures).

## SECTION 2

### Competent authorities of India

The authorities recognised by the Government of India as responsible for developing and administering the SPS measures.

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ARRANGEMENT  
REFERRED TO IN ARTICLE 6.9(4) (MARKET SURVEILLANCE)  
FOR THE SYSTEMATIC EXCHANGE OF INFORMATION  
IN RELATION TO THE SAFETY OF PRODUCTS  
AND RELATED PREVENTIVE, RESTRICTIVE  
AND CORRECTIVE MEASURES

This Annex shall establish an arrangement for the regular exchange of information between the European Union's Safety Gate system, or its successor, and India's database relating to market surveillance and product safety.

In accordance with Article 6.9(8) (Market surveillance) of this Agreement, the arrangement shall specify the type of information to be exchanged, the modalities for the exchange and the application of confidentiality and personal data protection rules.

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ARRANGEMENT  
REFERRED TO IN ARTICLE 6.9(5) (MARKET SURVEILLANCE)  
FOR THE REGULAR EXCHANGE OF INFORMATION  
REGARDING MEASURES TAKEN  
ON NON-COMPLIANT PRODUCTS, OTHER THAN  
THOSE COVERED BY ARTICLE 6.9(4) (MARKET SURVEILLANCE)

This Annex shall establish an arrangement for the regular exchange of information, including the exchange of information by electronic means, regarding measures taken on non-compliant products, other than those covered by Article 6.9(4) (Market surveillance) of this Agreement.

In accordance with Article 6.9(8) (Market surveillance) of this Agreement, the arrangement shall specify the type of information to be exchanged, the modalities for the exchange and the application of confidentiality and personal data protection rules.

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