

Annotated for Statistical Reporting Purposes

Harmonized Tariff Schedule of the United States 1999

For Use in Classification of Imported Merchandise for Rate of Duty and Statistical Purposes

USITC PUBLICATION 3138

U.S. GOVERNMENT PRINTING OFFICE WASHINGTON, D.C.

UNITED STATES INTERNATIONAL TRADE COMMISSION

COMMISSIONERS

Lynn M. Bragg, Chairman
Marcia E. Miller, Vice Chairman
Carol T. Crawford
Jennifer A. Hillman
Stephen Koplan
Thelma J. Askey

This publication was prepared by the staff of the Office of Tariff Affairs and Trade Agreements

Eugene A. Rosengarden Director

Lawrence A. DiRicco Ronald H. Heller Craig M. Houser Sandra M. Nathan Terry A. O'Brien Linda D. Powell Frederick Schottman Daniel Shepherdson Lin Su Janis L. Summers Leo A. Webb Diane R. Whitfield Gil Whitson

Address all communications to
United States International Trade Commission
Washington, DC 20436

Preface to the 11th Edition

The Harmonized Tariff Schedule of the United States (1999) Annotated for Statistical Reporting Purposes (HTS 1999) is being published pursuant to section 1207 of the Omnibus Trade and Competitiveness Act of 1988 (P.L. 100-418; 19 U.S.C. 3007), embracing the legal text of the Harmonized Tariff Schedule, as amended and modified, together with statistical annotations formulated pursuant to section 484(f) of the Tariff Act of 1930, as amended (19 U.S.C. 1484(f)).

¹Section 1207(a) of the Act provides that "[t]he Commission shall compile and publish, at appropriate intervals, and keep up to date the Harmonized Tariff Schedule and related information in the form of printed copy....". 1207(b) of the Act provides that the published copy of the HTS "shall contain--(1) the then current Harmonized Tariff Schedule; (2) statistical annotations and related statistical information formulated under section 484(f) of the Tariff Act of 1930 (19 U.S.C. 1484(f)); and (3) such other matters as the Commission considers to be necessary or appropriate to carry out the purposes enumerated in the Preamble to the Harmonized System convention." The first edition consisted of the original publication and four supplements. The second edition consisted of the original publication and two supplements. The third edition consisted of the original publication and one supplement. The fourth edition consisted of the original and one supplement. The fifth edition consisted of the original and one supplement. The sixth edition consisted of the original and two supplements. The seventh edition consisted of the original and one supplement. The eighth edition consisted of the original and one supplement. The ninth edition consisted of the original and one supplement. The tenth edition consisted of the original and one supplement.

²Sec. 484(f) reads as follows:

[&]quot;(f) Statistical Enumeration.--The Secretary of the Treasury, the Secretary of Commerce, and the United States International Trade Commission are authorized and directed to established from time to time for statistical purposes an enumeration of articles in such detail as in their judgment may be necessary, comprehending all merchandise imported into the United States and exported from the United States, and shall seek, in conjunction with statistical programs for domestic production and programs for achieving international harmonization of trade statistics, to establish the comparability thereof with such enumeration of articles. All import entries and export declarations shall include or have attached thereto an accurate statement specifying, in terms of such detailed enumeration, the kinds and quantities of all merchandise imported and exported and the value of the total quantity of each kind of article."

The legal text of the HTS consists of the General Rules of Interpretation; the Additional U.S. Rules of Interpretation; the General Notes; Sections I through XXII, inclusive (encompassing chapters 1 - 99, and including all Section and Chapter notes, heading/subheading numbers through the 8-digit level, article descriptions and tariff and other treatment accorded thereto); the Chemical Appendix; the Pharmaceutical Appendix; and the Intermediate Chemicals for Dyes Appendix. The statistical annotations, notes, annexes, suffixes, units of quantity and other matters formulated under section 484(f) of the Tariff Act of 1930 comprise the statistical parts of the HTS. Such elements as the Table of Contents, footnotes, Schedule C and Schedule D, and published index are inserted for ease of reference only.

The principal changes in this edition reflect (1) the stage of duty reductions that becomes effective January 1, 1999, pursuant to concessions granted by the United States to Mexico under the North American Free Trade Agreement (Pres. Proc. 6641); (2) the stage of duty reductions that becomes effective January 1, 1999, pursuant to concessions granted by the United States under the Uruguay Round Of Multilateral Trade Negotiations (Pres. Proc. 6763); (3) the stage of duty reductions that becomes effective January 1, 1999; pursuant to concessions granted by the United States under the World Trade Organization Ministerial Declaration on Trade in Information Technology Products and the Agreement on Distilled Spirits (Pres. Proc. 7011); (4) Presidential Proclamation 7103 (To Facilitate Positive Adjustment to Competition From Imports of Wheat Gluten, effective June 1, 1998; (5) Presidential Proclamation 7107 (To Modify Duty-Free Treatment Under the Generalized System of Preferences, effective July 1, 1998); (6) Presidential Proclamation 7113 (To Implement an Accelerated Schedule of Duty Elimination Under the North American Free Trade Agreement), effective August 1, 1998; (7) Presidential Proclamation 7125 (To Modify Certain Provisions of the Special Textile and Apparel Regime Implemented Under the North American Free Trade Agreement, effective October 3, 1998; (8) changes approved by the Committee for Statistical Annotation of Tariff Schedules (formulated pursuant to section 484(f), Tariff Act of 1930, as amended), effective January 1, 1999.

The statistical annotations contained in the HTS prescribe the statistical information to be supplied on customs entry and withdrawal forms or electronic filings with respect to articles imported into the customs territory of the United States. Thus, this publication is designed to enable importers, customs brokers, customs officers and other interested persons to determine (1) the classification of and rates of duty applicable to imported articles and (2) the requirements for reporting statistical data with respect to such imports. Except as specified in the Notice to Exporters, this publication may also be used in place of the reporting codes of Schedule B for reporting exports on the Shipper's Export Declaration or under the program for electronic reporting of exports.

Requests from interested parties for changes in any of the requirements for statistical reporting should be submitted no later than April 1, for changes to be effective July 1, and August 1, for changes to be effective January 1. These requests should be submitted to:

The Chairman
Committee for Statistical Annotation
of Tariff Schedules
United States International Trade Commission
Washington, D.C. 20436

Such requests should indicate precisely the nature of each desired change and give detailed reasons in support of the requests. In addition, the requestor should provide the names of importers and foreign manufacturers and indicate the countries from which the commodities are being imported.

TABLE OF CONTENTS

GENERAL NOTES; GENERAL RULES OF INTERPRETATION; GENERAL STATISTICAL NOTES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes

Chapter 1 Liv	re animals
---------------	------------

- 2 Meat and edible meat offal
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates
- 4 Dairy produce; birds eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5 Products of animal origin, not elsewhere specified or included

SECTION II

VEGETABLE PRODUCTS

Section Notes

- Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
 - 7 Edible vegetables and certain roots and tubers
 - 8 Edible fruit and nuts; peel of citrus fruit or melons
 - 9 Coffee, tea, maté and spices
 - 10 Cereals
 - 11 Products of the milling industry; malt; starches; inulin; wheat gluten
 - 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruits; industrial or medicinal plants; straw and fodder
 - 13 Lac; gums, resins and other vegetable saps and extracts
 - 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

SECTION III

ANIMAL OR VEGETABLE 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

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS, AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Section Notes

- Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
 - 17 Sugars and sugar confectionery
 - 18 Cocoa and cocoa preparations
 - 19 Preparations of cereals, flour, starch or milk; bakers' wares
 - 20 Preparations of vegetables, fruit, nuts or other parts of plants
 - 21 Miscellaneous edible preparations
 - 22 Beverages, spirits and vinegar
 - 23 Residues and waste from the food industries; prepared animal feed
 - 24 Tobacco and manufactured tobacco substitutes

SECTION V

MINERAL PRODUCTS

- Chapter 25 Salt; sulfur; earths and stone; plastering materials, lime and cement
 - 26 Ores, slag and ash
 - 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes

- Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes
 - 29 Organic chemicals
 - 30 Pharmaceutical products
 - 31 Fertilizers
 - 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other coloring matter; paints and varnishes; putty and other mastics; inks
 - 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
 - 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, "dental waxes" and dental preparations with a basis of plaster
 - 35 Albuminoidal substances; modified starches; glues; enzymes
 - Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
 - 37 Photographic or cinematographic goods
 - 38 Miscellaneous chemical products

SECTION VII

PLASTICS AND ARTICLES THEREOF RUBBER AND ARTICLES THEREOF

Section Notes

- Chapter 39 Plastics and articles thereof
 - 40 Rubber and articles thereof

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES
THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS,
HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT
(OTHER THAN SILKWORM GUT)

- Chapter 41 Raw hides and skins (other than furskins) and leather
 - 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)
 - 43 Furskins and artificial fur; manufactures thereof

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL;
CORK AND ARTICLES OF CORK; MANUFACTURERS OF STRAW,
OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK

- Chapter 44 Wood and articles of wood; wood charcoal
 - 45 Cork and articles of cork
 - 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
WASTE AND SCRAP OF PAPER OR PAPERBOARD;
PAPER AND PAPERBOARD AND ARTICLES THEREOF

Section Notes

- Chapter 47 Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard
 - 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
 - 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

SECTION XI

TEXTILE AND TEXTILE ARTICLES

Section Notes

Chapter 50 Silk

- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibers; paper yarn and woven fabric of paper yarn
- 54 Man-made filaments
- 55 Man-made staple fibers
- 56 Wadding, felt and nonwovens; special yarns, twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings
- 58 Special woven fabrics; tufted textile fabrics; lace, tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEATSTICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- Chapter 64 Footwear, gaiters and the like; parts of such articles
 - 65 Headgear and parts thereof
 - 66 Umbrellas, sun umbrellas, walking sticks, seatsticks, whips, riding-crops and parts thereof
 - 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA
OR SIMILAR MATERIALS; CERAMIC PRODUCTS;
GLASS AND GLASSWARE

- Chapter 68 Articles of stone, plaster, cement, asbestos, mica or similar materials
 - 69 Ceramic products
 - 70 Glass and glassware

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELRY; COIN

Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewelry; coin

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes

Chapter 72 Iron and steel

- 73 Articles of iron or steel
- 74 Copper and articles thereof
- 75 Nickel and articles thereof
- 76 Aluminum and articles thereof
- 77 (Reserved for possible future use)
- 78 Lead and articles thereof
- 79 Zinc and articles thereof
- 80 Tin and articles thereof
- 81 Other base metals; cermets; articles thereof
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- 83 Miscellaneous articles of base metal

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes

- Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
 - 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

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes

- Chapter 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
 - 87 Vehicles other than railway or tramway rolling stock, and parts and accessories thereof
 - 88 Aircraft, spacecraft, and parts thereof
 - 89 Ships, boats and floating structures

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

- Chapter 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
 - 91 Clocks and watches and parts thereof
 - 92 Musical instruments; parts and accessories of such articles

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93 Arms and ammunition; parts and accessories thereof

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

- Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings
 - 95 Toys, games and sports requisites; parts and accessories thereof
 - 96 Miscellaneous manufactured articles

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97 Works of art, collectors' pieces and antiques

SECTION XXII

SPECIAL CLASSIFICATION PROVISIONS;

TEMPORARY LEGISLATION; TEMPORARY MODIFICATIONS PROCLAIMED PURSUANT TO TRADE AGREEMENTS LEGISLATION; ADDITIONAL IMPORT RESTRICTIONS PROCLAIMED PURSUANT TO SECTION 22 OF THE AGRICULTURAL ADJUSTMENT ACT, AS AMENDED

- Chapter 98 Special classification provisions
 - 99 Temporary legislation; temporary modifications proclaimed pursuant to trade agreements legislation; additional import restrictions proclaimed pursuant to section 22 of the Agricultural Adjustment Act, as amended

Chemical Appendix to the Tariff Schedule

Pharmaceutical Appendix to the Tariff Schedule

Intermediate Chemicals for Dyes Appendix to the Tariff Schedule

Statistical Annexes ·

Annex A - Schedule C, Classification of Country and Territory
Designations for U.S. Import Statistics

Annex B - International Standard Country Codes

Annex C - Schedule D, Customs District and Port Codes

Alphabetical Index

Change Record

Annotated for Statistical Reporting Purposes

Gen.Rs.Int.

GENERAL RULES OF INTERPRETATION

Classification of goods in the tariff schedule shall be governed by the following principles:

- 1. The table of contents, alphabetical index, and titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions:
- 2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as entered, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), entered unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
- 3. When, by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
- 4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
- 5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and entered with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of rule 5(a) above, packing materials and packing containers entered with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
- 6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, *mutatis mutandis*, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule, the relative section, chapter and subchapter notes also apply, unless the context otherwise requires.

Annotated for Statistical Reporting Purposes

Add.U.S.Rs.Int.

ADDITIONAL U.S. RULES OF INTERPRETATION

- 1. In the absence of special language or context which otherwise requires-
 - (a) a tariff classification controlled by use (other than actual use) is to be determined in accordance with the use in the United States at, or immediately prior to, the date of importation, of goods of that class or kind to which the imported goods belong, and the controlling use is the principal use;
 - (b) a tariff classification controlled by the actual use to which the imported goods are put in the United States is satisfied only if such use is intended at the time of importation, the goods are so used and proof thereof is furnished within 3 years after the date the goods are entered;
 - (c) a provision for parts of an article covers products solely or principally used as a part of such articles but a provision for "parts" or "parts and accessories" shall not prevail over a specific provision for such part or accessory; and
 - (d) the principles of section XI regarding mixtures of two or more textile materials shall apply to the classification of goods in any provision in which a textile material is named.

Annotated for Statistical Reporting Purposes

GNs 1--3(a)(iv)(A)

GENERAL NOTES

- 1. Tariff Treatment of Imported Goods and of Vessel Equipments, Parts and Repairs. All goods provided for in this schedule and imported into the customs territory of the United States from outside thereof, and all vessel equipments, parts, materials and repairs covered by the provisions of subchapter XVIII to chapter 98 of this schedule, are subject to duty or exempt therefrom as prescribed in general notes 3 through 14, inclusive, and general note 16.
- 2. <u>Customs Territory of the United States</u>. The term "<u>customs territory of the United States</u>", as used in the tariff schedule, includes only the States, the District of Columbia and Puerto Rico.
- 3. Rates of Duty. The rates of duty in the "Rates of Duty" columns designated 1 ("General" and "Special") and 2 of the tariff schedule apply to goods imported into the customs territory of the United States as hereinafter provided in this note:

(a) Rate of Duty Column 1.

- (i) Except as provided in subparagraph (iv) of this paragraph, the rates of duty in column 1 are rates which are applicable to all products other than those of countries enumerated in paragraph (b) of this note. Column 1 is divided into two subcolumns, "General" and "Special", which are applicable as provided below.
- (ii) The "General" subcolumn sets forth the general most-favored-nation (MFN) rates which are applicable to products of those countries described in subparagraph (i) above which are not entitled to special tariff treatment as set forth below.
- (iii) The "Special" subcolumn reflects rates of duty under one or more special tariff treatment programs described in paragraph (c) of this note and identified in parentheses immediately following the duty rate specified in such subcolumn. These rates apply to those products which are properly classified under a provision for which a special rate is indicated and for which all of the legal requirements for eligibility for such program or programs have been met. Where a product is eligible for special treatment under more than one program, the lowest rate of duty provided for any applicable program shall be imposed. Where no special rate of duty is provided for a provision, or where the country from which a product otherwise eligible for special treatment was imported is not designated as a beneficiary country under a program appearing with the appropriate provision, the rates of duty in the "General" subcolumn of column 1 shall apply.

(iv) Products of Insular Possessions.

- Except as provided in additional U.S. note 5 of chapter 91 and except as provided in additional U.S. note 2 of chapter 96, and except as provided in section 423 of the Tax Reform Act of 1986, goods imported from insular possessions of the United States which are outside the customs territory of the United States are subject to the rates of duty set forth in column 1 of the tariff schedule, except that all such goods the growth or product of any such possession, or manufactured or produced in any such possession from materials the growth, product or manufacture of any such possession or of the customs territory of the United States, or of both, which do not contain foreign materials to the value of more than 70 percent of their total value (or more than 50 percent of their total value with respect to goods described in section 213(b) of the Caribbean Basin Economic Recovery Act), coming to the customs territory of the United States directly from any such possession, and all goods previously imported into the customs territory of the United States with payment of all applicable duties and taxes imposed upon or by reason of importation which were shipped from the United States, without remission, refund or drawback of such duties or taxes, directly to the possession from which they are being returned by direct shipment, are exempt from duty.
- (B) In determining whether goods produced or manufactured in any such insular possession contain foreign materials to the value of more than 70 percent, no material shall be considered foreign which either--
 - (1) at the time such goods are entered, or
 - (2) at the time such material is imported into the insular possession,

Annotated for Statistical Reporting Purposes

GN 3(a)(iv)(B)-3(a)(v)(B)(1)

may be imported into the customs territory from a foreign country, and entered free of duty; except that no goods containing material to which (2) of this subparagraph applies shall be exempt from duty under subparagraph (A) unless adequate documentation is supplied to show that the material has been incorporated into such goods during the 18-month period after the date on which such material is imported into the insular possession.

- (C) Subject to the limitations imposed under sections 503(a)(2), 503(a)(3) and 503(c) of the Trade Act of 1974, goods designated as eligible under section 503 of such Act which are imported from an insular possession of the United States shall receive duty treatment no less favorable than the treatment afforded such goods imported from a beneficiary developing country under title V of such Act.
- (D) Subject to the provisions in section 213 of the Caribbean Basin Economic Recovery Act, goods which are imported from insular possessions of the United States shall receive duty treatment no less favorable than the treatment afforded such goods when they are imported from a beneficiary country under such Act.
- (E) Subject to the provisions in section 204 of the Andean Trade Preference Act, goods which are imported from insular possessions of the United States shall receive duty treatment no less favorable than the treatment afforded such goods when they are imported from a beneficiary country under such Act.
- (F) No quantity of an agricultural product that is subject to a tariff-rate quota that exceeds the in-quota quantity shall be eligible for duty-free treatment under this paragraph.
- (v) Products of the West Bank, the Gaza Strip or a qualifying industrial zone.
 - (A) Subject to the provisions of this paragraph, articles which are imported directly from the West Bank, the Gaza Strip, a qualifying industrial zone as defined in subdivision (G) of this subparagraph or Israel and are--
 - wholly the growth, product or manufacture of the West Bank, the Gaza Strip or a qualifying industrial zone; or
 - (2) new or different articles of commerce that have been grown, produced or manufactured in the West Bank, the Gaza Strip or a qualifying industrial zone, and the sum of--
 - (I) the cost or value of the materials produced in the West Bank, the Gaza Strip, a qualifying industrial zone or Israel, plus
 - (II) the direct costs of processing operations (not including simple combining or packaging operations, and not including mere dilution with water or with another substance that does not materially alter the characteristics of such articles) performed in the West Bank, the Gaza Strip, a qualifying industrial zone or Israel,

is not less than 35 percent of the appraised value of such articles;

shall be eligible for duty-free entry into the customs territory of the United States. For purposes of subdivision (A)(2), materials which are used in the production of articles in the West Bank, the Gaza Strip or a qualifying industrial zone, and which are the product of the United States, may be counted in an amount up to 15 percent of the appraised value of such articles.

- (B) Articles are "imported directly" for the purposes of this paragraph if-
 - they are shipped directly from the West Bank, the Gaza Strip, a qualifying industrial zone or Israel into the United States without passing through the territory of any intermediate country; or

Annotated for Statistical Reporting Purposes

GN 3(a)(v)(B)(2)-3(a)(v)(E)(1)(I)

- (2) they are shipped through the territory of an intermediate country, and the articles in the shipment do not enter into the commerce of any intermediate country and the invoices, bills of lading and other shipping documents specify the United States as the final destination; or
- (3) they are shipped through an intermediate country and the invoices and other documents do not specify the United States as the final destination, and the articles--
 - (I) remain under the control of the customs authority in an intermediate country;
 - (II) do not enter into the commerce of an intermediate country except for the purpose of a sale other than at retail, but only if the articles are imported as a result of the original commercial transactions between the importer and the producer or the producer's sales agent; and
 - (III) have not been subjected to operations other than loading, unloading or other activities necessary to preserve the articles in good condition.
- (C) The term "new or different articles of commerce" means that articles must have been substantially transformed in the West Bank, the Gaza Strip or a qualifying industrial zone into articles with a new name, character or use.
- (D) (1) For the purposes of subdivision (A)(2)(I), the cost or value or materials produced in the West Bank, the Gaza Strip or a qualifying industrial zone includes--
 - (I) the manufacturer's actual cost for the materials;
 - (II) when not included in the manufacturer's actual cost for the materials, the freight, insurance, packing and all other costs incurred in transporting the materials to the manufacturer's plant;
 - (III) the actual cost of waste or spoilage, less the value of recoverable scrap; and
 - (IV) taxes or duties imposed on the materials by the West Bank, the Gaza Strip or a qualifying industrial zone, if such taxes are not remitted on exportation.
 - (2) If a material is provided to the manufacturer without charge, or at less than fair market value, its cost or value shall be determined by computing the sum of---
 - (I) all expenses incurred in the growth, production or manufacturer of the material, including general expenses;
 - (II) an amount for profit; and
 - (III) freight, insurance, packing and all other costs incurred in transporting the material to the manufacturer's plant.
 - (3) If the information necessary to compute the cost or value of a material is not available, the Customs Service may ascertain or estimate the value thereof using all reasonable methods.
- (E) (1) For purposes of this paragraph, the "direct costs of processing operations performed in the West Bank, the Gaza Strip or a qualifying industrial zone" with respect to an article are those costs either directly incurred in, or which can be reasonably allocated to, the growth, production, manufacture or assembly of that article. Such costs include, but are not limited to, the following to the extent that they are includible in the appraised value of articles imported into the United States:
 - All actual labor costs involved in the growth, production, manufacture or assembly of the article, including fringe benefits, on-the-job training and costs of engineering, supervisory, quality control and similar personnel;

Annotated for Statistical Reporting Purposes

GN 3(a)(v)(E)(1)(II)--3(a)(v)(G)(3)

- (II) Dies, molds, tooling and depreciation on machinery and equipment which are allocable to such articles;
- (III) Research, development, design, engineering and blueprint costs insofar as they are allocable to such articles; and
- (IV) Costs of inspecting and testing such articles.
- (2) Those items that are not included as direct costs of processing operations with respect to an article are those which are not directly attributable to the article or are not costs of manufacturing the article. Such items include, but are not limited to-
 - (I) profit; and
 - (II) general expenses of doing business which are either not allocable to the article or are not related to the growth, production, manufacture or assembly of the article, such as administrative salaries, casualty and liability insurance, advertising and salesmen's salaries, commissions or expenses.
- (F) Whenever articles are entered with a claim for the duty exemption provided in this paragraph--
 - the importer shall be deemed to certify that such articles meet all of the conditions for duty exemption; and
 - (2) when requested by the Customs Service, the importer, manufacturer or exporter submits a declaration setting forth all pertinent information with respect to such articles, including the following:
 - A description of such articles, quantities, numbers and marks of packages, invoice numbers and bills of lading;
 - (II) A description of the operations performed in the production of such articles in the West Bank, the Gaza Strip, a qualifying industrial zone or Israel and an identification of the direct costs of processing operations;
 - (III) A description of the materials used in the production of such articles which are wholly the growth, product or manufacture of the West Bank, the Gaza Strip, a qualifying industrial zone, Israel or the United States, and a statement as to the cost or value of such materials;
 - (IV) A description of the operations performed on, and a statement as to the origin and cost or value of, any foreign materials used in such articles which are claimed to have been sufficiently processed in the West Bank, the Gaza Strip, a qualifying industrial zone or Israel so as to be materials produced in the West Bank, the Gaza Strip, a qualifying industrial zone or Israel; and
 - (V) A description of the origin and cost or value of any foreign materials used in the article which have not been substantially transformed in the West Bank, the Gaza Strip or a qualifying industrial zone.
- (G) For the purposes of this paragraph, a "qualifying industrial zone" means any area that-
 - (1) encompasses portions of the territory of Israel and Jordan or Israel and Egypt;
 - (2) has been designated by local authorities as an enclave where merchandise may enter without payment of duty or excise taxes; and
 - (3) has been designated by the United States Trade Representative in a notice published in the <u>Federal Register</u> as a qualifying industrial zone.

Annotated for Statistical Reporting Purposes

GN 3(b)--3(c)(iv)

(b) Rate of Duty Column 2. 1/ Notwithstanding any of the foregoing provisions of this note, the rates of duty shown in column 2 shall apply to products, whether imported directly or indirectly, of the following countries and areas pursuant to section 401 of the Tariff Classification Act of 1962, to section 231 or 257(e)(2) of the Trade Expansion Act of 1962, to section 404(a) of the Trade Act of 1974 or to any other applicable section of law, or to action taken by the President thereunder:

Afghanistan Cuba

Laos North Korea Vietnam

(c) Products Eligible for Special Tariff Treatment.

(i) Programs under which special tariff treatment may be provided, and the corresponding symbols for such programs as they are indicated in the "Special" subcolumn, are as follows:

Generalized System of Preferences A, A* or A+
Automotive Products Trade Act B
Agreement on Trade in Civil Aircraft C
North American Free Trade Agreement:
Goods of Canada, under the terms of
general note 12 to this schedule. CA
Goods of Mexico, under the terms of
general note 12 to this schedule MX
Caribbean Basin Economic Recovery Act E or E*
United States-Israel Free Trade Area IL
Andean Trade Preference Act J or J*
Agreement on Trade in Pharmaceutical Products
Uruguay Round Concessions on Intermediate
Chemicals for Dyes L

- (ii) Articles which are eligible for the special tariff treatment provided for in general notes 4 through 14 and which are subject to temporary modification under any provision of subchapters I, II and VII of chapter 99 shall be subject, for the period indicated in the "Effective Period" column in chapter 99, to rates of duty as follows:
 - (A) if a rate of duty for which the article may be eligible is set forth in the "Special" subcolumn in chapter 99 followed by one or more symbols described above, such rate shall apply in lieu of the rate followed by the corresponding symbol(s) set forth for such article in the "Special" subcolumn in chapters 1 to 98; or
 - (B) if "No change" appears in the "Special" subcolumn in chapter 99 and subdivision (c)(ii)(A) above does not apply, the rate of duty in the "General" subcolumn in chapter 99 or the applicable rate(s) of duty set forth in the "Special" subcolumn in chapters 1 to 98, whichever is lower, shall apply.
- (iii) Unless the context requires otherwise, articles which are eligible for the special tariff treatment provided for in general notes 4 through 14 and which are subject to temporary modification under any provision of subchapters III or IV of chapter 99 shall be subject, for the period indicated in chapter 99, to the rates of duty in the "General" subcolumn in such chapter.
- (iv) Whenever any rate of duty set forth in the "Special" subcolumn in chapters 1 to 98 is equal to or higher than, the corresponding rate of duty provided in the "General" subcolumn in such chapters, such rate of duty in the "Special" subcolumn shall be deleted; except that, if the rate of duty in the "Special" subcolumn is an intermediate stage in a series of staged rate reductions for that provision, such rate shall be treated as a suspended rate and shall be set forth in the "Special" subcolumn, followed by one or more symbols described above, and followed by an "s" in parentheses. If no rate of duty for which the article may be eligible is provided in the "Special" subcolumn for a particular provision in chapters 1 to 98, the rate of duty provided in the "General" subcolumn shall apply.

^{1/} Pursuant to Pub.L. 102-420, Oct. 16, 1992 (106 Stat. 2149), nondiscriminatory treatment was withdrawn from goods that are products of Serbia or Montenegro effective Oct. 31, 1992.

Annotated for Statistical Reporting Purposes

GN 3(d)--3(d)(iii)(B)

- (d) <u>Certain Motor Vehicles Manufactured in Foreign Trade Zones.</u>
 - (i) <u>Duty imposed</u>. Notwithstanding any other provision of law, the duty imposed on a qualified article shall be the amount determined by multiplying the applicable foreign value content of such article by the applicable rate of duty for such article.
 - (ii) Qualified article. For purposes of this subdivision, the term "qualified article" means an article that is--
 - (A) classifiable under any of subheadings 8702.10 through 8704.90 of the Harmonized Tariff Schedule of the United States,
 - (B) produced or manufactured in a foreign trade zone before January 1, 1996,
 - (C) exported therefrom to a NAFTA country (as defined in section 2(4) of the North American Free Trade Agreement Implementation Act (19 U.S.C. 3301(4)), and
 - (D) subsequently imported from that NAFTA country into the customs territory of the United States--
 - (I) on or after the effective date of this subdivision, or
 - (II) on or after January 1, 1994, and before such effective date, if the entry of such article is unliquidated, under protest, or in litigation, or liquidation is otherwise not final on such effective date.
 - (iii) Applicable foreign value content.
 - (A) Applicable foreign value content. For purposes of this subdivision, the term "applicable foreign value content" means the amound determined by multiplying the value of a qualified article by the applicable percentage.
 - (B) <u>Applicable percentage</u>. The term "applicable percentage" means the FTZ percentage for the article plus 5 percentage points.
 - (iv) Other definitions and special rules. For purposes of this subdivision-
 - (A) <u>FTZ percentage</u>. The FTZ percentage for a qualified article shall be the percentage determined in accordance with subparagraph (I), (II), or (III) of this paragraph, whichever is applicable.
 - (I) Report for year published. If, at the time a qualified article is entered, the FTZ Annual Report for the year in which the article was manufactured has been published, the FTZ percentage for the article shall be the percentage of foreign status merchandise set forth in that report for the subzone in which the qualified article was manufactured, or if not manufactured in a subzone, the foreign trade zone in which the qualified article was manufactured.
 - (II) Report for year not published. If, at the time a qualified article is entered, the FTZ Annual Report for the year in which the article was manufactured has not been published, the FTZ percentage for the article shall be the percentage of foreign status merchandise set forth in the most recently published FTZ Annual Report for the subzone in which the article was manufactured, or if not manufactured in a subzone, the foreign trade zone in which the qualified article was manufactured.
 - (B) Applicable rate of duty. The term "applicable duty rate" means the rate of duty set forth in any of subheadings 8702.10 through 8704.90 of the Harmonized Tariff Schedule of the United States that is applicable to the qualified article and which would apply to that article if the article were directly entered for consumption into the United States from the foreign trade zone with non-privileged foreign status having been claimed for all foreign merchandise used in the manufacture or production of the qualified article.

Annotated for Statistical Reporting Purposes

GN 3(d)(iv)--(iv)(E)

- (C) <u>Foreign trade zone</u>; <u>subzone</u>. The terms "<u>foreign trade zone</u>" and "<u>subzone</u>" mean a zone or subzone established pursuant to the Act of June 18, 1934, commonly known as the Foreign Trade Zones Act (19 U.S.C. 81a <u>et seq.</u>).
- (D) <u>FTZ annual report</u>. The term "<u>FTZ Annual Report</u>" means the Annual Report to the Congress published in accordance with section 16 of the Foreign Trade Zones Act (19 U.S.C. 81p(c)).
- (E) Non-privileged foreign status. The term "non-privileged foreign status" means that privilege has not been requested with respect to an article pursuant to section 3 of the Foreign Trade Zones Act.

Annotated for Statistical Reporting Purposes

GN 4(a)

- 4. Products of Countries Designated Beneficiary Developing Countries for Purposes of the Generalized System of Preferences (GSP).
 - (a) The following countries, territories and associations of countries eligible for treatment as one country (pursuant to section 507(2) of the Trade Act of 1974 (19 U.S.C. 2467(2)) are designated beneficiary developing countries for the purposes of the Generalized System of Preferences, provided for in Title V of the Trade Act of 1974, as amended (19 U.S.C. 2461 et seq.):

Independent Countries

Albania
Angola
Antigua and Barbuda
Argentina
Armenia
Bahrain
Bangladesh
Barbados
Belarus
Belize
Benin
Bhutan
Bolivia
Bosnia and Hercegovina
Botswana

Bosnia and Her Botswana Brazil Bulgaria Burkina Faso Burundi Cambodia Cameroon Cape Verde

Central African Republic

Chad
Chile
Colombia
Comoros
Congo
Costa Rica
Cote d'Ivoire
Croatia
Czech Republic
Djibouti
Dominica

Dominican Republic Ecuador Egypt El Salvador

Equatorial Guinea Estonia Ethiopia Fiji Gambia, The
Ghana
Grenada
Guatemala
Guinea
Guinea-Bissau
Guyana
Haiti
Honduras
Hungary
India
Indonesia
Jamaica
Jordan
Kazakhstan

Kenya Kiribati Kyrgyzstan Latvia Lebanon Lesotho Lithuania

Macedonia, Former Yugoslav Republic of

Madagascar Malawi

Mali
Mali
Malta
Mauritius
Moldova
Morocco
Mozambique
Namibia
Nepal
Niger
Oman
Pakistan
Panama

Papua New Guinea Paraguay Peru Philippines Poland Romania Russia Rwanda

St. Kitts and Nevis
Saint Lucia
Saint Vincent and
the Grenadines
Sao Tome and Principe

Senegal
Seychelles
Sierra Leone
Slovakia
Slovenia
Solomon Islands
Somalia
South Africa
Sri Lanka
Suriname

Thailand
Togo
Tonga
Trinidad and Tobago

Swaziland

Tanzania

Tunisia
Turkey
Tuvalu
Uganda
Ukraine
Uruguay
Uzbekistan
Vanuatu
Venezuela
Western Samoa
Republic of
Yemen
Zaire
Zambia

Zimbabwe

Annotated for Statistical Reporting Purposes

GN 4(a) (con.)

Non-Independent Countries and Territories

Anguilla
British Indian Ocean
Territory
Christmas Island
(Australia)
Cocos (Keeling)
Islands
Cook Islands
Falkland Islands
(Islas Malvinas)

French Polynesia
Gibraltar
Heard Island and
McDonald Islands
Montserrat
New Caledonia
Niue
Norfolk Island
Pitcairn Islands

Saint Helena
Tokelau
Turks and Caicos Islands
Virgin Islands, British
Wallis and Futuna
West Bank and Gaza
Strip
Western Sahara

Associations of Countries (treated as one country)

Member Countries
of the
Cartagena Agreement
(Andean Group)

Consisting of:

Bolivia Colombia Ecuador Peru Venezuela Members of the
Association of
South East Asian
Nations (ASEAN)
Eligible for GSP
except Brunei
Darussalam, Malaysia
and Singapore

Consisting of:

Indonesia Philippines Thailand Member Countries
of the
Caribbean Common
Market (CARICOM),
except The Bahamas

Consisting of:

Antigua and Barbuda
Barbados
Belize
Dominica
Grenada
Guyana
Jamaica
Montserrat
St. Kitts and Nevis
Saint Lucia
Saint Vincent and
the Grenadines
Trinidad and Tobago

Member Countries of the West African Economic and Monetary Union (WAEMU)

Consisting of:

Benin Burkina Faso Cote d'Ivoire Guinea-Bissau Mali Niger Senegal Togo Member Countries of the Southern Africa Development Community (SADC)

Currently qualifying:

Botswana Mauritius Tanzania

Annotated for Statistical Reporting Purposes

GN 4(b)--4(c)

(b) (i) The following beneficiary countries are designated as least-developed beneficiary developing countries pursuant to section 502(a)(2) of the Trade Act of 1974, as amended:

Angola	Comoros	Madagascar	Somalia
Bangladesh	Djibouti	Malawi	Tanzania
Benin	Equatorial Guinea	Mali	Togo
Bhutan	Ethiopia	Mozambique	Tuvalu
Burkina Faso	Gambia, The	Nepal	Uganda
Burundi	Guinea	Niger	Vanuatu
Cambodia	Guinea-Bissau	Rwanda	Republic of
Cape Verde	Haiti	Sao Tome and	Ŷemen
Central African	Kiribati	Principe	Zaire
Republic	Lesotho	Sierra Leone	Zambia
Chad			

Whenever an eligible article which is the growth, product or manufacture of one of the countries designated as a least-developed beneficiary developing country is imported into the customs territory of the United States directly from such country, such article shall be entitled to receive the duty-free treatment provided for in subdivision (c) of this note without regard to the limitations on preferential treatment of eligible articles in section 503(c)(2)(A) of the Trade Act, as amended (19 U.S.C. 2463(c)(2)(A)).

- Articles provided for in a provision for which a rate of duty "Free" appears in the "Special" subcolumn followed by the symbol "A+" in parentheses are those designated by the President to be eligible articles for purposes of the GSP pursuant to section 503(a)(1)(B) of the Trade Act of 1974, as amended. The symbol "A+" indicates that all least-developed beneficiary countries are eligible for preferential treatment with respect to all articles provided for in the designated provisions. Whenever an eligible article which is the growth, product, or manufacture of a designated least-developed developing country listed in subdivision (b)(i) of this note is imported into the customs territory of the United States directly from such country, such article shall be eligible for duty-free treatment as set forth in the "Special" subcolumn; provided that, in accordance with regulations promulgated by the Secretary of the Treasury the sum of (1) the cost or value of the materials produced in the least-developed beneficiary developing country or 2 or more countries which are members of the same association of countries which is treated as one country under section 502(a)(3) of the Trade Act of 1974, plus (2) the direct costs of processing operations performed in such least-developed beneficiary developing country or such members countries, is not less than 35 percent of the appraised value of such article at the time of its entry into the customs territory of the United States. No article or material of a least-developed beneficiary developing country shall be eligible for such treatment by virtue of having merely undergone simple combining or packing operations, or mere dilution with water or mere dilution with another substance that does not materially alter the characteristics of the article.
- (c) Articles provided for in a provision for which a rate of duty of "Free" appears in the "Special" subcolumn followed by the symbols "A" or "A*" in parentheses are those designated by the President to be eligible articles for purposes of the GSP pursuant to section 503 of the Trade Act of 1974. The following articles may not be designated as an eligible article for purposes of the GSP:
 - (i) textile and apparel articles which are subject to textile agreements;
 - (ii) watches, except as determined by the President pursuant to section 503(c)(1)(B) of the Trade Act of 1974, as amended;
 - (iii) import-sensitive electronic articles;
 - (iv) import-sensitive steel articles;
 - footwear, handbags, luggage, flat goods, work gloves and leather wearing apparel, the foregoing which were not eligible articles for purposes of the GSP on April 1, 1984;
 - (vi) import-sensitive semimanufactured and manufactured glass products;

Annotated for Statistical Reporting Purposes

GN 4(c) (continued)

- (vii) any agricultural product of chapters 2 through 52, inclusive, that is subject to a tariff-rate quota, if entered in a quantity in excess of the in-quota quantity for such product; and
- (viii) any other articles which the President determines to be import-sensitive in the context of the GSP.

The symbol "A" indicates that all beneficiary developing countries are eligible for preferential treatment with respect to all articles provided for in the designated provision. The symbol "A*" indicates that certain beneficiary developing countries, specifically enumerated in subdivision (d) of this note, are not eligible for such preferential treatment with regard to any article provided for in the designated provision. Whenever an eligible article which is the growth, product, or manufacture of a designated beneficiary developing country listed in subdivision (a) of this note is imported into the customs territory of the United States directly from such country or territory, such article shall be eligible for duty-free treatment as set forth in the "Special" subcolumn, unless excluded from such treatment by subdivision (d) of this note; provided that, in accordance with regulations promulgated by the Secretary of the Treasury the sum of (1) the cost or value of the materials produced in the beneficiary developing country or any 2 or more countries which are members of the same association of countries which is treated as one country under section 507(2) of the Trade Act of 1974, plus (2) the direct costs of processing operations performed in such beneficiary developing country or such member countries is not less than 35 percent of the appraised value of such article at the time of its entry into the customs territory of the United States. No article or material of a beneficiary developing country shall be eligible for such treatment by virtue of having merely undergone simple combining or packing operations, or mere dilution with water or mere dilution with another substance that does not materially alter the characteristics of the article.

(d) Articles provided for in a provision for which a rate of duty of "Free" appears in the "Special" subcolumn of rate of duty column 1 followed by the symbol "A*" in parentheses, if imported from a beneficiary developing country set out opposite the provisions enumerated below, are not eligible for the duty-free treatment provided in subdivision (c) of this note:

0202.30.10 Argentina	1701.91.10 Brazil	2811.19.60 India
0303.77.00 Argentina	1701.91.42 Jamaica	2811.21.00 India
0304.20.50 Argentina	1701.99.05 Brazil	2811.22.10 India
0404.90.10 Argentina	1701.99.10 Brazil	2811.23.00 India
0603.10.70 Colombia	1702.60.22 Argentina	2811.29.50 India
0703.10.20 Chile	1702.90.35 Belize	2812.10.50 India
0703.20.00 Argentina	1702.90.40 Dominican	2812.90.00 India
0708.10.20 Guatemala	Republic	2813.10.00 India
0708.90.15 India	1703.10.30 Dominican	2813.90.50 Argentina;
0708.90.30 Ecuador	Republic	India
0709.10.00 Chile	1806.10.65 Brazil;	2815.30.00 India
0709.20.10 Peru	India	2816.10.00 India
0710.29.30 Ecuador	1806.32.55 Colombia	2816.20.00 India
0710.80.70 Guatemala	2002.90.40 Turkey	2816.30.00 India
0710.80.93 Guatemala	2004.10.40 Colombia	2818.10.20 India
0711.30.00 Turkey	2007.99.48 Argentina	2819.10.00 India
0712.90.74 Turkey	2007.99.50 Brazil	2819.90.00 India
0713.90.10 India;	2008.30.10 Dominican	2820.10.00 India
Peru		2820.90.00 India
0714.10.10 Costa Rica	Republic	2821.10.00 India
0714.10.10 Costa Rica	2008.50.20 Argentina 2008.99.13 Costa Rica	
0714.10.20 Costa Rica 0714.20.20 Dominican		2821.20.00 India
	2008.99.23 Dominican	2822.00.00 India 2823.00.00 India
Republic	Republic	
0802.50.20 Turkey	2009.30.10 Honduras	2824.10.00 India
0802.90.80 Guatemala 0811.20.40 Chile	2101.20.32 India	2824.20.00 India
	2106.90.06 Colombia	2824.90.10 India
0811.90.10 Costa Rica	2106.90.12 Dominican	2824.90.50 India
0811.90.50 Costa Rica	Republic	2825.10.00 India
0813.10.00 Turkey	2202.90.36 Dominican	2825.20.00 India
0813.30.00 Argentina	Republic	2825.30.00 India;
1005.90.20 Argentina	2208.90.05 Trinidad and	South Africa
1005.90.40 Argentina	Tobago	2825.50.10 India
1006.30.10 India	2401.20.57 Indonesia	2825.50.20 India
1007.00.00 Argentina	2402.10.80 Dominican	2825.50.30 India
1106.30.20 Ecuador	Republic	2825.60.00 India
1301.90.40 Indonesia	2403.91.20 India	2825.70.00 India
1403.90.40 India	2516.22.00 India	2825.90.10 India
1602.50.09 Argentina	2516.90.00 South Africa	2825.90.15 Brazil;
1602.50.20 Argentina	2603.00.00 Chile;	India
1604.14.50 Indonesia;	Indonesia	2825.90.20 India
Thailand	2608.00.00 Peru	2825.90.75 India
1604.15.00 Chile	2801.30.10 India	2825.90.90 India
1604.16.10 Argentina	2804.10.00 India	2826.11.10 India
1605.10.20 Thailand	2804.21.00 India	2826.11.50 India
1605.90.55 Indonesia	2804.29.00 India	2826.19.00 India
1701.11.05 Brazil;	2804.30.00 India	2826.20.00 India
India	2804.40.00 India	2826.90.00 India
1701.11.10 Argentina;	2804.69.10 Brazil;	2827.10.00 India
Brazil;	India	2827.31.00 India
Dominican	2805.22.10 India	2827.33.00 India
Republic	2805.40.00 Argentina;	2827.34.00 India
1701.11.20 Brazil;	India	2827.35.00 India
Guatemala	2806.20.00 India	2827.36.00 India
1701.12.05 Brazil	2810.00.00 India	2827.38.00 India
1701.12.10 Brazil	2811.19.10 India	2827.39.10 India
1701.91.05 Brazil	2811.19.30 India	2827.39.20 India

Annotated for Statistical Reporting Purposes

GN 4(d)

2827.39.25 India	2836.92.00 India	2901.10.30 India
2827.39.30 India	2836.99.10 India	2901.29.50 India;
2827.39.50 India	2836.99.20 India	South Africa
2827.41.00 India	2836.99.50 India	2902.11.00 Argentina;
2827.49.10 India	2837.20.10 India	India
2827.49.50 India	2837.20.50 India	2902.50.00 India
2827.59.50 India	2838.00.00 India	2902.60.00 India
2827.60.20 India	2839.11.00 India	2902.90.40 India
2827.60.50 India	2839.19.00 India	2902.90.60 India
2828.10.00 India	2839.20.00 India	2903.11.00 India
2828.90.00 India	2839.90.00 Argentina;	2903.12.00 India
2829.19.00 India	India	2903.13.00 India
2829.90.05 India	2840.11.00 India;	2903.14.00 India
2829.90.25 India	Turkey	2903.15.00 India
2829.90.40 India	2840.19.00 India;	2903.16.00 India
2829.90.60 India	Turkey	2903.19.10 India
2830.10.00 India	2840.20.00 India	2903.19.60 India
2830.20.20 India	2840.30.00 India	2903.21.00 India
2830.30.00 India	2841.10.00 India	2903.22.00 India
2830.90.00 India	2841.20.00 India	2903.23.00 India
2831.10.50 India	2841.30.00 Argentina;	2903.29.00 India
2831.90.00 India	India	2903.30.20 India
2832.10.00 India	2841.40.00 India	2903.41.00 India
2832.20.00 India	2841.50.00 Argentina;	2903.42.00 India
2832.30.10 Argentina;	India	2903.43.00 India
India	2841.61.00 India	2903.44.00 India
2832.30.50 India	2841.69.00 India	2903.45.00 India
2833.11.50 India	2841.70.10 India	2903.46.00 India
2833.21.00 India	2841.70.50 India	2903.47.00 India
2833.23.00 India	2841.90.10 India;	2903.49.90 India
2833.24.00 India	South Africa	2903.51.00 India
2833.25.00 India	2841.90.20 India	2903.59.10 India
2833.26.00 India	2841.90.30 India	2903.59.30 India
2833.27.00 India	2841.90.50 India	2903.59.40 India
2833.29.10 India	2842.90.00 India	2903.59.70 India
2833.29.30 India	2843.21.00 India	2903.61.10 India
2833.29.50 India	2843.29.00 India	2903.61.30 India
2833.30.00 India	2843.30.00 Argentina;	2903.69.05 India
2833.40.20 India	Chile;	2903.69.30 India
2833.40.60 India	Colombia;	2904.10.04 India
2834.10.10 India	India	2904.10.08 India
2834.10.50 India	2843.90.00 India	2904.20.30 India
2834.22.00 India	2844.10.10 India	2904.20.50 India
2834.29.20 India	2844.30.10 India	2904.90.04 India
2834.29.50 India	2844.30.50 India	2904.90.15 Brazil;
2835.10.00 India	2846.10.00 India	India
2835.22.00 India	2846.90.80 India	2904.90.35 India
2835.23.00 India	2847.00.00 India	2904.90.50 India
2835.24.00 India	2848.00.10 India	2905.11.20 India;
2835.29.20 India	2849.10.00 Argentina;	Trinidad and
2835.29.50 India	India	Tobago
2835.31.00 India	2849.20.20 India	2905.12.00 Argentina;
2835.39.10 India	2849.90.10 India	India
2835.39.50 India	2849.90.20 India	2905.13.00 Argentina;
2836.10.00 India	2849.90.50 India;	India
2836.20.00 India	South Africa	2905.14.50 India
2836.40.10 India	2850.00.07 India	2905.15.00 India
2836.40.10 India	2850.00.20 India	2905.16.00 India
2836.60.00 India	2850.00.20 India 2850.00.50 Argentina;	2905.19.00 India
2836.70.00 India	India	2905.19.00 India
2836.91.00 India	2851.00.00 India	2905.22.10 India 2905.22.20 India
2030.71.00 IIIula	2031.00.00 muia	2903.22.20 IIIdia

2905.22.50 Argentina;	2909.50.40 India;	2915.29.50 India
India	Indonesia	2915.31.00 Brazil;
2905.29.10 India	2909.60.50 India	India
2905.29.90 India	2910.10.00 India	2915.32.00 India
2905.31.00 India	2910.20.00 India	2915.33.00 India
2905.32.00 India	2910.30.00 India	2915.34.00 India
2905.39.10 India	2910.90.10 India	2915.35.00 India
2905.39.20 India	2910.90.50 India	2915.39.10 India
2905.39.90 India	2911.00.50 India	2915.39.20 India
2905.41.00 India	2912.11.00 India	2915.39.40 India
2905.42.00 India	2912.12.00 India	2915.39.45 India
2905.43.00 India	2912.13.00 Colombia;	2915.39.47 India
2905.44.00 India	India	2915.39.90 India
2905.45.00 India	2912.19.10 India	2915.40.10 India
2905.49.10 India	2912.19.20 India	2915.40.50 India
2905.49.40 India	2912.19.30 India	2915.50.10 India
2905.49.50 India	2912.19.40 India	2915.50.20 India
2905.50.10 India	2912.19.50 India	2915.50.50 India
2905.50.30 India	2912.29.10 India	2915.60.10 India
2905.50.60 India	2912.29.60 India	2915.60.50 India
2906.11.00 Brazil;	2912.30.20 India	2915.70.00 Argentina;
India	2912.30.50 India	India
2906.13.10 India	2912.41.00 India	2915.90.10 India
2906.13.50 India	2912.42.00 India	2915.90.14 India
2906.14.00 Argentina;	2912.49.10 India	2915.90.20 India
India	2912.49.15 India 2912.49.25 India	2915.90.50 India
2906.19.50 India	2912.49.23 India 2912.49.50 India	2916.12.10 India
2906.29.10 India	2912.50.50 India	2916.12.10 India 2916.12.50 India
2906.29.10 India 2906.29.20 India	2912.50.50 India 2912.60.00 India	2916.12.30 India 2916.14.20 India
2907.11.00 India		
2907.11.00 India	2913.00.50 India	2916.15.50 India
	2914.12.00 Argentina;	2916.19.10 India
2907.15.10 India	India	2916.19.20 India
2907.19.40 India	2914.13.00 Argentina;	2916.19.50 India
2907.22.10 India	India	2916.20.50 India
2907.23.00 Brazil;	2914.19.00 India	2916.31.15 India
India	2914.21.20 India	2916.31.20 India
2907.29.10 India	2914.22.10 India	2916.34.15 India
2907.29.25 India;	2914.22.20 India	2916.35.15 India
South Africa	2914.23.00 India	2916.39.06 India
2908.10.15 India	2914.29.10 India	2916.39.08 India
2908.10.20 India	2914.29.50 India	2916.39.12 India
2908.20.15 India	2914.31.00 India	2916.39.15 India
2908.90.04 India	2914.39.90 India	2916.39.16 India
2908.90.24 India	2914.40.10 India	2916.39.20 India
2908.90.30 India	2914.40.20 India	2917.11.00 India
2909.11.00 India	2914.40.90 India	2917.12.20 India
2909.19.14 India	2914.50.50 India	2917.13.00 India
2909.19.18 India	2914.69.10 India	2917.14.10 India
2909.19.60 India	2914.70.10 India	2917.14.50 Argentina;
2909.20.00 India	2914.70.90 India	India
2909.30.10 India	2915.11.00 India	2917.19.10 India
2909.30.20 India	2915.12.00 India	2917.19.15 India
2909.30.30 India	2915.13.10 India	2917.19.17 India
2909.41.00 India	2915.13.50 India	2917.19.23 India
2909.42.00 India	2915.21.00 India	2917.19.30 India
2909.43.00 India	2915.22.00 India	2917.19.70 India
2909.44.00 India	2915.23.00 India	2917.31.00 India
2909.49.20 India	2915.24.00 India	2917.32.00 India
2909.49.60 India		2917.33.00 India
2909.50.20 India		2917.34.00 India
		2917.35.00 India

Annotated for Statistical Reporting Purposes

GN 4(d)

2917.37.00 India	2922.30.14 India	2932.21.00 India
2917.39.20 India	2922.30.17 India	2932.29.10 India
2918.11.10 India	2922.30.50 India	2932.29.25 India
2918.11.50 India	2922.41.00 India	2932.29.50 India
2918.13.50 India	2922.42.50 India	2932.94.00 India
2918.14.00 India	2922.49.40 India	2932.99.08 India
2918.15.10 India	2922.49.40 India 2922.49.80 India	2932.99.20 India
2918.15.10 India 2918.15.50 India		
	2922.50.11 India	2932.99.90 Argentina;
2918.16.10 India	2922.50.19 India	India
2918.16.50 India	2922.50.50 India	2933.11.00 India
2918.19.60 India	2923.10.00 India	2933.19.23 India
2918.21.10 India	2923.20.20 India	2933.19.30 India
2918.21.50 Argentina;	2923.90.00 India	2933.19.35 India
India	2924.10.10 India	2933.19.45 India
2918.22.10 Argentina;	2924.21.04 India	2933.19.90 India
India;	2924.21.16 India	2933.21.00 India
Turkey	2924.21.18 India	2933.29.20 India
2918.22.50 Argentina;	2924.21.50 India	2933.29.45 India
India	2924.29.10 India	2933.29.90 India
2918.23.10 India	2924.29.36 India	2933.39.21 India
2918.23.20 India	2924.29.41 India	2933.39.23 India
2918.29.22 India	2924.29.47 India	2933.39.25 India
2918.29.25 India	2924.29.52 India	2933.39.27 India
2918.29.30 India	2924.29.62 India	2933.40.08 India
2918.30.90 India	2924.29.65 India	2933.40.10 India
2918.90.18 India	2924.29.90 India	2933.40.30 Argentina;
2918.90.20 India	2925.11.00 India	India
2918.90.30 India	2925.19.90 India	2933.59.10 India
		2933.59.15 India
2918.90.35 India	2925.20.90 India	
2918.90.50 India	2926.10.00 India	2933.59.18 India
2919.00.25 India	2926.90.08 India	2933.59.59 India
2919.00.50 India	2926.90.14 India	2933.59.95 India
2920.10.10 India	2926.90.17 India	2933.61.00 India
2920.10.40 India	2926.90.21 India	2933.69.60 India
2920.10.50 India	2926.90.23 India	2933.71.00 India
2920.90.10 India	2926.90.25 India	2933.79.20 India
2920.90.50 India	2926.90.30 India	2933.79.30 India
2921.11.00 India	2927.00.15 India	2933.79.80 India
2921.12.00 India	2927.00.25 India	2933.90.06 India
2921.19.10 India	2927.00.30 India	2933.90.14 India
2921.19.60 India	2928.00.10 India	2933.90.17 India
2921.21.00 India	2928.00.30 India	2933.90.22 India
2921.22.05 India	2928.00.50 India	2933.90.24 India
2921.22.50 India	2929.10.15 Argentina;	2933.90.55 Argentina;
2921.29.00 India	India	India
2921.30.50 India	2929.10.30 India	2933.90.85 India
2921.42.15 India	2929.90.50 India	2933.90.87 India
2921.42.21 India	2930.10.00 India	2933.90.90 India
2921.42.23 Guatemala;	2930.20.10 India	2933.90.97 India
India	2930.20.90 India	2934.10.90 India
2921.42.55 India	2930.30.60 India	2934.20.05 India
2921.42.33 India 2921.43.19 India	2930.90.10 India	2934.20.10 India
2921.49.32 India		2934.20.15 India
	2930.90.24 India	
2921.51.20 India	2930.90.30 India	2934.20.35 India
2921.59.20 India	2930.90.44 India	2934.90.08 India
2922.11.00 India	2930.90.90 India	2934.90.11 India
2922.12.00 India	2931.00.25 India	2934.90.12 India
2922.13.00 India	2931.00.90 India	2934.90.15 Brazil;
2922.19.95 India	2932.11.00 India	India
2922.29.26 India	2932.13.00 India	2934.90.16 India
2922.29.29 India	2932.19.50 India	2934.90.18 India

2934.90.20 India	3215.90.50 India		3402.19.10	India
2934.90.30 India	3215.90.50 India 3301.12.00 Brazil;		3402.19.50	
2934.90.47 India	India		3402.20.10	
2934.90.90 India	3301.19.10 Argentina; India		3402.90.10	
2935.00.05 India	India		3402.90.30	
2935.00.20 India	3301 24 00 India		3402.90.50	
2935.00.20 India	3301.24.00 India		3403.11.40	
2938.10.00 India	3301.29.10 India		3403.11.50	
2938.90.00 India	3301.24.00 India 3301.29.10 India 3301.29.20 India 3301.90.10 Argentina;		3403.11.50	
2940.00.60 India	Journal Angentina,		3403.19.30	
2940.00.00 India 2941.20.10 India	2202 10 10 Agantina		3404.20.00	
2941.20.10 India 2942.00.50 India	Jadia		3404.20.00	
3201.90.10 India	3302 10 20 Agantina		3405.20.00	
3201.90.10 India	India 3302.10.10 Argentina; India 3302.10.20 Argentina; India 3302.10.40 India		3405.30.00	
3202.10.10 India	3302 10 40 India		3405.40.00	
3202.10.10 India	3302.10.40 India 3302.10.50 India		3405.90.00	
3202.90.50 India 3203.00.80 India	3302.10.30 India		3406.00.00	
3204.12.20 Argentina;	3302.90.10 Argentina; India 3302.90.20 India		3501.10.10	
5204.12.20 Argentina,	2202 00 20 India			
India	2202 00 00 T 1'		3501.90.20	
3204.12.30 Argentina;	3303.00.20 India		3501.90.60	
India	3303.00.30 Argentina;		3503.00.10	
3204.12.45 Argentina;	India		3503.00.55	
India	3304.10.00 India		3504.00.10	
3204.12.50 Argentina;	3304.20.00 Argentina;		3504.00.50	
India	3303.00.20 India 3303.00.30 Argentina; India 3304.10.00 India 3304.20.00 Argentina; India 3304.30.00 India 3304.91.00 India 3304.99.50 Argentina; India		2505 10 00	India
3204.19.35 India	3304.30.00 India		3505.10.00	
3204.20.10 India	3304.91.00 India		3505.20.00	
3204.20.80 India	3304.99.50 Argentina;		3506.10.50	
3204.90.00 India	India		3506.91.00	
3203.00.15 India	3305.10.00 Argentina; India 3305.20.00 India 3305.30.00 India 3305.90.00 Argentina;		3300.99.00	
3206.11.00 India	India			India
3206.19.00 India	3305.20.00 India		3507.90.70	
3206.20.00 India	3305.30.00 India		3601.00.00	
3206.30.00 India	3305.90.00 Argentina;		3603.00.30	
3206.41.00 India	ingia		3603.00.60	
3206.42.00 India	3306.10.00 India 3306.20.00 India		3603.00.90	
3206.43.00 India 3206.49.10 India	3306.90.00 India		3604.10.10	
			3604.10.90	
3206.49.30 India	3307.10.10 India		3604.90.00	
3206.49.50 India 3207.10.00 India	2307.10.20 India		3606.90.80	
	3307.10.10 India 3307.10.20 India 3307.20.00 Argentina; India		3701.10.00	
3207.20.00 India	2207 20 10 India			India
3207.30.00 India	3307.30.10 India		3701.20.00	
3207.40.10 India	3307.30.50 India		3701.30.00	
3208.10.00 India 3208.20.00 India	3307.41.00 India 3307.49.00 Argentina;		3701.91.00 3701.99.30	
	3307.49.00 Argentina;			
3208.90.00 India	India		3701.99.60	
3209.10.00 India	3307.90.00 India 3401.11.10 Argentina;		3702.10.00	
3209.90.00 Argentina;	3401.11.10 Argentina;			India
India	India		3702.20.00	
3210.00.00 India	3401.11.50 India		3702.31.00	
3212.10.00 India	3401.19.00 India		3702.32.00	
3212.90.00 India	3401.20.00 India		3702.39.00	
3213.10.00 India	3402.11.20 India		3702.41.00	
3213.90.00 India	3402.11.40 India		3702.42.00	
3214.10.00 India	3402.11.50 India		3702.43.00	
3215.11.00 India	3402.12.10 India		3702.44.00	
3215.19.00 India	3402.12.50 India		3702.51.00	India
3215.90.10 India	3402.13.10 India	134	3702.52.00	
	0 102110120 1111111		3702.53.00	
	3402.13.50 India	. 1 1	3702.54.00	India

Annotated for Statistical Reporting Purposes

GN 4(d)

3702.91.00 India	3824.60.00	India;	2	4106.12.00	India;
3702.92.00 India		Indonesia			Pakistan
3702.93.00 India	3824.90.19			4106.19.20	India
3702.95.00 India	3824.90.22			4106.19.30	India:
3703.10.30 India	3824.90.25				Pakistan
3703.10.60 India	3824.90.28			4106.20.30	
3703.20.30 India	3824.90.31			4106.20.60	
3703.20.60 India	3824.90.32				Pakistan
3703.90.30 India	3824.90.33			4107.21.00	
3703.90.60 India	3824.90.34			4107.29.30	Argentina
3706.10.30 Argentina;	3824.90.36			4107.29.60	Argentina
India	3824.90.40			4107.29.60	Argentina
3707.10.00 India		India		4109.00.70	
3707.90.32 Argentina;	3824.90.46			4201.00.60	
India				4203.21.20	
3707.90.60 India	3901.90.90			4203.21.20	
	3902.10.00				
3801.10.10 India	3902.20.50			4203.21.60	
3801.30.00 India	3902.90.00	Argentina		4203.21.80	
3801.90.00 India	3903.90.50			4205.00.60	Argentina
3802.10.00 India	3904.21.00			4303.10.00	
3802.90.10 India	3904.40.00	Argentina		4303.90.00	
3802.90.20 India	3906.10.00	Argentina		4409.10.40	
3802.90.50 India	3906.90.50	Argentina		4410.11.00	Argentina
3805.10.00 India	3907.30.00	Argentina		4410.19.00	Argentina
3806.10.00 India	3907.60.00			4411.11.00	
3806.20.00 India	3907.99.00				Brazil
3806.30.00 Argentina;	3909.10.00			4411.19.20	
India	3909.50.50	Argentina		4411.21.00	
3807.00.00 India	3913.90.20	Argentina		4411.29.60	
3808.10.10 India	3920.59.80			4411.29.90	
3808.10.25 India	2020 (2.00	Republic		4412.13.05	
3808.10.30 India	3920.62.00			4412.13.25	
3808.20.15 India	3920.93.00			4412.13.40	
3808.20.28 India	3921.90.50			4412.13.50	
3808.20.30 India	3923.90.00				Indonesia
3808.30.15 India	3926.20.30			4412.13.60	
3808.30.20 India	4006.10.00			4412.13.90	
3808.40.10 India	4011.10.10				Indonesia
3808.40.50 India	1011 10 50	Brazil		4412.14.30	
3808.90.08 India	4011.10.50				Indonesia
3808.90.70 India	4011.20.10			4412.14.55	
3809.10.00 India	4011.20.50				Indonesia
3809.91.00 India	4015.11.00			4412.22.30	
3812.10.10 India	4016.99.30				Indonesia
3812.20.10 India	4016.99.35			4412.22.40	
3812.30.20 India	4104.21.00				Colombia;
3812.30.60 India	4104.22.00				Indonesia
3813.00.50 India		Brazil		4412.22.50	
3814.00.20 India	4104.29.30			4412.29.35	
3815.90.10 India	4104.29.50	Argentina			Indonesia
3815.90.20 India	4104.29.90	Argentina		4412.29.45	
3816.00.00 India	4104.31.40				Ecuador;
3817.10.50 India;	4104.31.50				Indonesia
Indonesia	4104.31.60			4412.92.50	
3822.00.50 Argentina;	4104.31.80	Argentina		4412.99.55	
India	4104.39.40	Argentina		4421.90.50	
3823.11.00 India	4104.39.50			4421.90.60	
3823.12.00 India		India		4602.10.23	
3823.19.20 India	4104.39.60			4802.52.10	Argentina
3824.20.00 India	4104.39.80			4809.10.20	
3824.30.00 India	4105.20.60	Argentina		4823.20.10	Brazil

	4823.90.20 Philippines	7206.90.00	Trinidad and	8471.60.45	
	5208.31.20 India		Tobago	8477.51.00	Argentina
	5208.32.10 India	7307.21.50		8479.20.00	Argentina
	5208.41.20 India	7307.91.30	Brazil	8480.30.00	
	5208.42.10 India	7307.91.50		8481.30.20	
	5208.51.20 India	7308.90.70		8481.80.30	Argentina
	5208.52.10 India			8481.80.90	Argentina
		7308.90.95 7315.90.00	Argentina		
	5209.31.30 India			8481.90.30	Argentina
	5209.41.30 India	7401.10.00		8503.00.65	
	5209.51.30 India	7402.00.00		8516.50.00	
	5307.20.00 India	7403.11.00		8517.21.00	
	5310.90.00 India		Peru	8517.80.10	
	5701.10.13 Pakistan	7403.12.00	Chile;	8521.10.60	
	5702.10.10 Pakistan		Peru	8524.31.00	Argentina
	5702.20.10 India	7403.13.00	Chile	8524.32.00	Argentina
	5702.49.15 India	7403.19.00	Chile	8524.52.10	Argentina
	5702.91.20 Pakistan	7403.21.00	Chile	8524.60.00	
	5702.99.20 India	7403.22.00		8524.91.00	
	5703.90.00 India	7403.23.00		8524.99.60	Argentina
	5805.00.20 Pakistan	7403.29.00		8524.99.90	Argentina
	5904.91.00 India	7407.21.90		8525.20.05	
	6304.99.10 Pakistan	7407.22.30		8528.12.04	
	6304.99.25 India			8528.12.16	
		7409.11.50			
	6304.99.40 Pakistan	7409.21.00		8531.20.00	
	6406.10.65 Brazil;	7409.39.50		0504 00 00	Thailand
	Dominican	7411.21.50	Trinidad and	8534.00.00	
	Republic	# 440 00 FO	Tobago	8535.40.00	
	6406.99.60 Argentina	7419.99.50	Argentina		Republic
	6501.00.60 Colombia	7604.10.30		8536.90.40	Argentina
	6908.10.20 Thailand	7604.29.30		8536.90.80	Argentina
	6910.10.00 Brazil	7605.11.00	Venezuela	8538.90.80	Argentina
	6910.90.00 Argentina;	7605.21.00	Venezuela	8544.30.00	Thailand
	Brazil	7614.90.20	Venezuela	8606.30.00	India
	6911.90.00 Brazil	7614.90.50	Venezuela	8708.39.50	Brazil
	6912.00.44 Brazil	7901.11.00		8708.40.50	
	7007.11.00 Argentina	7901.12.50		8708.60.80	
	7012.00.00 India		South Africa	8708.70.60	
	7106.92.50 Chile	7905.00.00		8708.99.80	
	7109.00.00 Peru	8104.11.00		8716.90.50	
	7113.11.50 Thailand	8112.30.60		8802.30.00	
	7113.19.21 Peru			9001.30.00	
	7113.19.21 Felu 7113.19.29 India	8207.20.00			
		8211.92.60		9003.90.00	
	7113.19.50 Dominican	8408.20.20		9006.62.00	
	Republic;	8408.20.90		9009.12.00	
	India;	8409.91.50		9018.11.60	Argentina
	Turkey		Brazil	9018.90.10	Argentina
	7113.20.21 India	8409.91.99		9018.90.80	
	7114.11.60 Argentina	8409.99.91	Argentina		Republic;
	7115.90.30 Argentina	8412.10.00	Russia		Pakistan
	7115.90.40 Argentina	8413.30.10	Brazil	9025.11.20	India
	7116.10.10 Thailand	8413.91.90	Argentina	9105.19.10	Brazil
	7116.20.05 Thailand	8414.30.80		9105.19.40	
	7116.20.15 Thailand	8419.90.20	Brazil	9113.10.00	
	7117.90.55 Peru	8422.30.90		9113.20.60	
	7202.21.10 Brazil	8429.11.00		9401.30.40	
	7202.21.10 Blazil 7202.21.50 Argentina;	8429.20.00		7101.30.40	Slovenia
	Brazil	8429.30.00		9401.61.40	
	7202.30.00 Argentina;			7701.01.40	Slovenia
		8431.49.10		0401 60 40	
	Brazil	8431.49.90		9401.69.40	
le.	7202.50.00 Russia	8471.49.29		9401.69.60	
		8471.60.35	ındonesia		Slovenia

Annotated for Statistical Reporting Purposes

GN 4(d)

9401.90.40 Croatia; Slovenia 9403.20.00 Argentina 9403.50.90 Argentina; Indonesia 9405.30.00 Thailand 9405.50.30 India 9506.61.00 Philippines 9506.62.80 Pakistan 9506.91.00 Pakistan 9614.20.60 Turkey

Annotated for Statistical Reporting Purposes

GN 5

- 5. <u>Automotive Products and Motor Vehicles Eligible for Special Tariff Treatment</u>. Articles entered under the Automotive Products Trade Act are subject to the following provisions:
 - (a) Motor vehicles and original motor-vehicle equipment which are Canadian articles and which fall in provisions for which the rate of duty "Free (B)" appears in the "Special" subcolumn may be entered free of duty. As used in this note--
 - (i) The term "Canadian article" means an article which originates in Canada, as defined in general note 12.
 - (ii) The term "original motor-vehicle equipment", as used with reference to a Canadian article (as defined above), means such a Canadian article which has been obtained from a supplier in Canada under or pursuant to a written order, contract or letter of intent of a bona fide motor vehicle manufacturer in the United States, and which is a fabricated component originating in Canada, as defined in general note 12, and intended for use as original equipment in the manufacture in the United States of a motor vehicle, but the term does not include trailers or articles to be used in their manufacture.
 - (iii) The term "motor vehicle", as used in this note, means a motor vehicle of a kind described in headings 8702, 8703 and 8704 of chapter 87 (excluding an electric trolley bus and a three-wheeled vehicle) or an automobile truck tractor principally designed for the transport of persons or goods.
 - (iv) The term "bona fide motor-vehicle manufacturer" means a person who, upon application to the Secretary of Commerce, is determined by the Secretary to have produced no fewer than 15 complete motor vehicles in the United States during the previous 12 months, and to have installed capacity in the United States to produce 10 or more complete motor vehicles per 40-hour week. The Secretary of Commerce shall maintain, and publish from time to time in the Federal Register, a list of the names and addresses of bona fide motor-vehicle manufacturers.
 - (b) If any Canadian article accorded the status of original motor-vehicle equipment is not so used in the manufacture in the United States of motor vehicles, such Canadian article or its value (to be recovered from the importer or other person who diverted the article from its intended use as original motor-vehicle equipment) shall be subject to forfeiture, unless at the time of the diversion of the Canadian article the United States Customs Service is notified in writing, and, pursuant to arrangements made with the Service--
 - (i) the Canadian article is, under customs supervision, destroyed or exported, or
 - (ii) duty is paid to the United States Government in an amount equal to the duty which would have been payable at the time of entry if the Canadian article had not been entered as original motor-vehicle equipment.

Annotated for Statistical Reporting Purposes

GN₆

- 6. Articles Eligible for Duty-Free Treatment Pursuant to the Agreement on Trade in Civil Aircraft.
 - (a) Whenever a product is entered under a provision for which the rate of duty "Free (C)" appears in the "Special" subcolumn and a claim for such rate of duty is made, the importer--
 - (i) shall maintain such supporting documentation as the Secretary of the Treasury may require; and
 - (ii) shall be deemed to certify that the imported article is a civil aircraft, or has been imported for use in a civil aircraft and will be so used.

The importer may amend the entry or file a written statement to claim a free rate of duty under this note at any time before the liquidation of the entry becomes final, except that, notwithstanding section 505(c) of the Tariff Act of 1930 (19 U.S.C. 1505(c)), any refund resulting from any such claim shall be without interest.

- (b) (i) For purposes of the tariff schedule, the term "civil aircraft" means any aircraft, aircraft engine, or ground flight simulator (including parts, components, and subassemblies thereof)--
 - (A) that is used as original or replacement equipment in the design, development, testing, evaluation, manufacture, repair, maintenance, rebuilding, modification, or conversion of aircraft; and
 - (B) (1) that is manufactured or operated pursuant to a certificate issued by the Administrator of the Federal Aviation Administration (hereafter referred to as the "FAA") under section 44704 of title 49, United States Code, or pursuant to the approval of the airworthiness authority in the country of exportation, if such approval is recognized by the FAA as an acceptable substitute for such an FAA certificate;
 - (2) for which an application for such certificate has been submitted to, and accepted by, the Administrator of the FAA by an existing type and production certificate holder pursuant to section 44702 of title 49, United States Code, and regulations promulgated thereunder; or
 - (3) for which an application for such approval or certificate will be submitted in the future by an existing type and production certificate holder, pending the completion of design or other technical requirements stipulated by the Administrator of the FAA.
 - (ii) The term "civil aircraft" does not include any aircraft, aircraft engine, or ground flight simulator (or parts, components, and subassemblies thereof) purchased for use by the Department of Defense or the United States Coast Guard, unless such aircraft, aircraft engine, or ground flight simulator (or parts, components, and subassemblies thereof) satisfies the requirements of subdivisions (i)(A) and (i)(B)(1) or (2).
 - (iii) Subdivision (i)(B)(3) shall apply only to such quantities of the parts, components, and subassemblies as are required to meet the design and technical requirements stipulated by the Administrator. The Commissioner of Customs may require the importer to estimate the quantities of parts, components, and subassemblies covered for purposes of such subdivision.

Annotated for Statistical Reporting Purposes

GN 7(a)--7(b)(iii)(A)

- 7. Products of Countries Designated as Beneficiary Countries for Purposes of the Caribbean Basin Economic Recovery Act (CBERA).
 - (a) The following countries and territories or successor political entities are designated beneficiary countries for the purposes of the CBERA, pursuant to section 212 of that Act (19 U.S.C. 2702):

Antigua and Barbuda Grenada Nicaragua Aruba Guatemala Panama Bahamas St. Kitts and Guyana Barbados Haiti Nevis Saint Lucia Belize Honduras Saint Vincent and the Costa Rica Jamaica Montserrat Grenadines Dominica Dominican Republic Netherlands Antilles Trinidad and Tobago El Salvador Virgin Islands, British

- (b) (i) Unless otherwise excluded from eligibility by the provisions of subdivisions (d) or (e) of this note, any article which is the growth, product, or manufacture of a beneficiary country shall be eligible for duty-free treatment if that article is provided for in a subheading for which a rate of duty of "Free" appears in the "Special" subcolumn followed by the symbol "E" or "E*" in parentheses, and if--
 - (A) that article is imported directly from a beneficiary country into the customs territory of the United States; and
 - (B) the sum of (I) the cost or value of the materials produced in a beneficiary country or two or more beneficiary countries, plus (II) the direct costs of processing operations performed in a beneficiary country or countries is not less than 35 per centum of the appraised value of such article at the time it is entered. For purposes of determining the percentage referred to in (II) above, the term "beneficiary country" includes the Commonwealth of Puerto Rico and the United States Virgin Islands. If the cost or value of materials produced in the customs territory of the United States (other than the Commonwealth of Puerto Rico) is included with respect to an article to which this note applies, an amount not to exceed 15 per centum of the appraised value of the article at the time it is entered that is attributed to such United States cost or value may be applied toward determining the percentage referred to in (II) above.
 - (ii) Pursuant to subsection 213(a)(2) of the CBERA, the Secretary of the Treasury shall prescribe such regulation as may be necessary to carry out this note including, but not limited to, regulations providing that, in order to be eligible for duty-free treatment under CBERA, an article must be wholly the growth, product, or manufacture of a beneficiary country, or must be a new or different article of commerce which has been grown, produced, or manufactured in the beneficiary country, and must be stated as such in a declaration by the appropriate party; but no article or material of a beneficiary country shall be eligible for such treatment by virtue of having merely undergone--
 - (A) simple combining or packaging operations, or
 - (B) mere dilution with water or mere dilution with another substance that does not materially alter the characteristics of the article.
 - (iii) As used in subdivision (b) of this note, the phrase "direct costs of processing operations" includes, but is not limited to--
 - (A) all actual labor costs involved in the growth, production, manufacture, or assembly of the specific merchandise, including fringe benefits, on-the-job training and the cost of engineering, supervisory, quality control, and similar personnel; and

Annotated for Statistical Reporting Purposes

GN 7(b)(iii)(B)--7(d)(i)

(B) dies, molds, tooling, and depreciation on machinery and equipment which are allocable to the specific merchandise.

Such phrase does not include costs which are not directly attributable to the merchandise concerned or are not costs of manufacturing the product, such as (I) profit, and (II) general expenses of doing business which are either not allocable to the specific merchandise or are not related to the growth, production, manufacture, or assembly of the merchandise, such as administrative salaries, casualty and liability insurance, advertising, and salesmen's salaries, commissions or expenses.

- (iv) Notwithstanding section 311 of the Tariff Act of 1930 (19 U.S.C. 1311), the products of a beneficiary country which are imported directly from such country into Puerto Rico may be entered under bond for processing or manufacturing in Puerto Rico. No duty shall be imposed on the withdrawal from warehouse of the product of such processing or manufacturing if, at the time of such withdrawal, such product meets the requirements of subdivision (b)(i)(B) above.
- (v) Pursuant to subsection 213(a)(5) of the CBERA, duty-free treatment shall be provided under the CBERA to an article (other than an article enumerated in subsection 213(b) of the CBERA) which is the growth, product, or manufacture of Puerto Rico if--
 - (A) the article is imported directly from the beneficiary country into the customs territory of the United States,
 - (B) the article was by any means advanced in value or improved in condition in a beneficiary country, and
 - (C) any materials are added to the article in a beneficiary country, such materials are a product of a beneficiary country or the United States.
- Articles provided for in a provision for which a rate of duty of "Free" appears in the "Special" subcolumn followed by the symbols "E" or "E*" in parentheses are eligible articles for purposes of the CBERA pursuant to section 213 of that Act. The symbol "E" indicates that all articles provided for in the designated provision are eligible for preferential treatment except those described in subdivision (e). The symbol "E*" indicates that some articles provided for in the designated provision are not eligible for preferential treatment, as further described in subdivision (d) of this note. Whenever an eligible article is imported into the customs territory of the United States in accordance with the provisions of subdivision (b) of this note from a country or territory listed in subdivision (a) of this note, it shall be eligible for duty-free treatment as set forth in the "Special" subcolumn, unless excluded from such treatment by subdivisions (d) or (e) of this note. Whenever a rate of duty other than "Free" appears in the special subcolumn followed by the symbol "E" in parentheses, articles imported into the customs territory of the United States in accordance with the provisions of subdivision (b) of this note from a country or territory listed in subdivision (a) of this note shall be eligible for such rate in lieu of the rate of duty set forth in the "General" subcolumn.
- (d) Articles provided for in a provision for which a rate of duty of "Free" appears in the "Special" subcolumn followed by the symbol "E*" in parentheses shall be eligible for the duty-free treatment provided for in this note, except--
 - (i) articles of beef or veal, however provided for in chapter 2 or chapter 16 and heading 2301, and sugars, sirups and molasses, provided for in heading 1701 and subheadings 1702.90.20 and 2106.90.44, if a product of the following countries, pursuant to section 213(c) of the CBERA:

Antigua and Barbuda Montserrat Netherlands Antilles Saint Lucia Saint Vincent and the Grenadines

Annotated for Statistical Reporting Purposes

GN 7(d)(ii)--7(f)

- (ii) sugars, sirups and molasses, provided for in heading 1701 and subheadings 1702.90.20 and 2106.90.44, to the extent that importation and duty-free treatment of such articles are limited by additional U.S. note 4 of chapter 17, pursuant to section 213(d) of the CBERA; or
- (iii) except as provided in subdivision (f) of this note, textile and apparel articles-
 - (A) of cotton, wool or fine animal hair, man-made fibers, or blends thereof in which those fibers, in the aggregate, exceed in weight each other single component fiber thereof; or
 - (B) in which either the cotton content or the man-made fiber content equals or exceeds 50 percent by weight of all component fibers thereof; or
 - (C) in which the wool or fine animal hair content exceeds 17 percent by weight of all component fibers thereof; or
 - (D) containing blends of cotton, wool or fine animal hair, or man-made fibers, which fibers, in the aggregate, amount to 50 percent or more by weight of all component fibers thereof;

<u>provided</u>, that beneficiary country exports of handloom fabrics of the cottage industry, or handmade cottage industry products made of such handloom fabrics, or traditional folklore handicraft textile products, if such products are properly certified under an arrangement established between the United States and such beneficiary country, are eligible for the duty-free treatment provided for in this note.

- (e) The duty-free treatment provided under the CBERA shall not apply to watches and watch parts (including cases, bracelets and straps), of whatever type including, but not limited to, mechanical, quartz digital or quartz analog, if such watches or watch parts contain any material which is the product of any country with respect to which column 2 rates of duty apply.
- (f) Handbags, luggage, flat goods, work gloves, and leather wearing apparel, the product of any beneficiary country, and not designated on August 5, 1983, as eligible articles for purposes of the GSP, are dutiable at the rates set forth in the "Special" subcolumn of column 1 followed by the symbol "E" in parentheses.
- (g) The duty-free treatment provided under the CBERA shall not apply to any agricultural product of chapters 2 through 52, inclusive, that is subject to a tariff-rate quota, if entered in a quantity in excess of the in-quota quantity for such product.

Annotated for Statistical Reporting Purposes

GN 8

8. <u>United States-Israel Free Trade Area Implementation Act of 1985.</u>

- (a) The products of Israel described in Annex 1 of the Agreement on the Establishment of a Free Trade Area between the Government of the United States of America and the Government of Israel, entered into on April 22, 1985, are subject to duty as provided herein. Products of Israel, as defined in subdivision (b) of this note, imported into the customs territory of the United States and entered under a provision for which a rate of duty appears in the "Special" subcolumn followed by the symbol "IL" in parentheses are eligible for the tariff treatment set forth in the "Special" subcolumn, in accordance with section 4(a) of the United States-Israel Free Trade Area Implementation Act of 1985 (99 Stat. 82).
- (b) For purposes of this note, goods imported into the customs territory of the United States are eligible for treatment as "products of Israel" only if--
 - (i) each article is the growth, product or manufacture of Israel or is a new or different article of commerce that has been grown, produced or manufactured in Israel;
 - (ii) each article is imported directly from Israel (or directly from the West Bank, the Gaza Strip or a qualifying industrial zone as defined in general note 3(a)(v)(G) to the tariff schedule) into the customs territory of the United States; and
 - (iii) the sum of--
 - (A) the cost or value of the materials produced in Israel, and including the cost or value of materials produced in the West Bank, the Gaza Strip or a qualifying industrial zone pursuant to general note 3(a)(v) to the tariff schedule, plus
 - (B) the direct costs of processing operations performed in Israel, and including the direct costs of processing operations performed in the West Bank, the Gaza Strip or a qualifying industrial zone pursuant to general note 3(a)(v) to the tariff schedule, is not less than 35 percent of the appraised value of each article at the time it is entered.

If the cost or value of materials produced in the customs territory of the United States is included with respect to an article to which this note applies, an amount not to exceed 15 percent of the appraised value of the article at the time it is entered that is attributable to such United States cost or value may be applied toward determining the percentage referred to in subdivision (b)(iii) of this note.

- (c) No goods may be considered to meet the requirements of subdivision (b)(i) of this note by virtue of having merely undergone--
 - (i) simple combining or packaging operations; or
 - (ii) mere dilution with water or mere dilution with another substance that does not materially alter the characteristics of the goods.
- (d) As used in this note, the phrase "direct costs of processing operations" includes, but is not limited to-
 - (i) all actual labor costs involved in the growth, production, manufacture or assembly of the specific merchandise, including fringe benefits, on-the-job training and the cost of engineering, supervisory, quality control and similar personnel; and
 - (ii) dies, molds, tooling and depreciation on machinery and equipment which are allocable to the specific merchandise.

Such phrase does not include costs which are not directly attributable to the merchandise concerned, or are not costs of manufacturing the product, such as (A) profit, and (B) general expenses of doing business which are either not allocable to the specific merchandise or are not related to the growth, production, manufacture or assembly of the merchandise, such as administrative salaries, casualty and liability insurance, advertising and salesmen's salaries, commissions or expenses.

(e) The Secretary of the Treasury, after consultation with the United States Trade Representative, shall prescribe such regulations as may be necessary to carry out this note.

Annotated for Statistical Reporting Purposes

GNs 9--10(d)

9. <u>United States-Canada Free-Trade Agreement</u>. (Suspended; see general note 12.)

10. Products of the Freely Associated States.

(a) Pursuant to sections 101 and 401 of the Compact of Free Association Act of 1985 (99 Stat. 1773 and 1838), the following countries shall be eligible for treatment as freely associated states:

Marshall Islands Micronesia, Federated States of Republic of Palau

- (b) Except as provided in subdivisions (d) and (e) of this note, any article the growth, product or manufacture of a freely associated state shall enter the customs territory of the United States free of duty if--
 - (i) such article is imported directly from the freely associated state, and
 - (ii) the sum of (A) the cost or value of the materials produced in the freely associated state, plus (B) the direct costs of processing operations performed in the freely associated state is not less than 35 percent of the appraised value of such article at the time of its entry into the customs territory of the United States.

If the cost or value of materials produced in the customs territory of the United States is included with respect to an article the product of a freely associated state and not described in subdivision (d) of this note, an amount not to exceed 15 percent of the appraised value of such article at the time it is entered that is attributed to such United States cost or value may be applied toward determining the percentage referred to in subdivision (b)(ii)(B) of this note.

- (c) Tunas and skipjack, prepared or preserved, not in oil, in airtight containers weighing with their contents not over 7 kilograms each, in an aggregate quantity entered in any calendar year from the freely associated states not to exceed 10 percent of United States consumption of canned tuna during the immediately preceding calendar year, as reported by the National Marine Fisheries Service, may enter the customs territory free of duty; such imports shall be counted against, but not be limited by, the aggregate quantity of tuna, if any, that is dutiable under subheading 1604.14.20 for that calendar year.
- (d) The duty-free treatment provided under subdivision (b) of this note shall not apply to-
 - tunas and skipjack, prepared or preserved, not in oil, in airtight containers weighing with their contents not over 7 kilograms each, in excess of the quantity afforded duty-free entry under subdivision (c) of this note;
 - (ii) textile and apparel articles which are subject to textile agreements;
 - (iii) footwear, handbags, luggage, flat goods, work gloves and leather wearing apparel, the foregoing which were not eligible articles for purposes of the Generalized System of Preferences on April 1, 1984;
 - (iv) watches, clocks and timing apparatus of chapter 91 (except such articles incorporating an optoelectronic display and no other type of display);
 - (v) buttons of subheading 9606.21.40 or 9606.29.20; and
 - (vi) any agricultural product of chapters 2 through 52, inclusive, that is subject to a tariff-rate quota, if entered in a quantity in excess of the in-quota quantity for such product.

Annotated for Statistical Reporting Purposes

GN 10(e)--10(g)

- (e) (i) Whenever a freely associated state--
 - (A) has exported (directly or indirectly) to the United States during a calendar year a quantity of such article having an appraised value in excess of an amount which bears the same ratio to \$25,000,000 as the gross national product of the United States for the preceding calendar year (as determined by the Department of Commerce) bears to the gross national product of the United States for calendar year 1974 (as determined for purposes of sections 503(c)(2)(A)(i)(I) and 503(c)(2)(A)(ii) of the Trade Act of 1974 (19 U.S.C. 2463(c)(2)(A)(i)(I) and 2463(c)(2)(A)(iii); or
 - (B) has exported (either directly or indirectly) to the United States during a calendar year a quantity of such article equal to or exceeding 50 percent of the appraised value of the total imports of such article into the United States during that calendar year;

then on or after July 1 of the next calendar year the duty-free treatment provided under subdivision (b) of this note shall not apply to such article imported from such freely associated state.

- (ii) Whenever during a subsequent calendar year imports of such article from such freely associated state no longer exceed the limits specified in this subdivision, then on and after July 1 of the next calendar year such article imported from such freely associated state shall again enter the customs territory of the United States free of duty under subdivision (b) of this note.
- (f) The provisions of subdivision (e) of this note shall not apply with respect to an article-
 - (i) imported from a freely associated state, and
 - (ii) not excluded from duty-free treatment under subdivision (d) of this note,

if such freely associated state has entered a quantity of such article during the preceding calendar year with an aggregate value that does not exceed the limitation on <u>de minimis</u> waivers applicable under section 503(c)(2)(F) of the Trade Act of 1974 (19 U.S.C. 2463(c)(2)(F)) to such preceding calendar year.

(g) Any article the growth, product or manufacture of a freely associated state and excluded from dutyfree treatment pursuant to subdivisions (d) or (e) of this note shall be dutiable at the rate provided in the general subcolumn of rate of duty column 1 for the appropriate heading or subheading.

Annotated for Statistical Reporting Purposes

GN 11(a)--11(b)

- Products of Countries Designated as Beneficiary Countries for Purposes of the Andean Trade Preference Act (ATPA).
 - (a) The following countries or successor political entities are designated beneficiary countries for purposes of the ATPA, pursuant to section 203 of the Act (19 U.S.C. 3202):

Bolivia Colombia Ecuador Peru

- (b) (i) Unless otherwise excluded from eligibility by the provisions of subdivisions (d) or (e) of this note, any article which is the growth, product, or manufacture of a beneficiary country shall be eligible for duty-free treatment if that article is provided for in a provision for which a rate of duty of "Free" appears in the "Special" subcolumn followed by the symbol "J" or "J*" in parentheses, and if--
 - (A) that article is imported directly from a beneficiary country into the customs territory of the United States; and
 - (B) the sum of (1) the cost or value of the materials produced in a beneficiary country or two or more beneficiary countries under the ATPA or the CBERA, plus (2) the direct costs of processing operations performed in a beneficiary country or countries (under the ATPA or the CBERA) is not less than 35 percent of the appraised value of such article at the time it is entered. For purposes of determining the percentage referred to in subdivision (B)(2) above, the term "beneficiary country" includes the Commonwealth of Puerto Rico and the United States Virgin Islands. If the cost or value of materials produced in the customs territory of the United States (other than the Commonwealth of Puerto Rico) is included with respect to an article to which this note applies, an amount not to exceed 15 percent of the appraised value of the article at the time it is entered that is attributed to such United States cost or value may be applied toward determining the percentage referred to in subdivision (B)(2).
 - (ii) Pursuant to subsection 204(a)(2) of the ATPA, the Secretary of the Treasury shall prescribe such regulations as may be necessary to carry out this note including, but not limited to, regulations providing that, in order to be eligible for duty-free treatment under the ATPA, an article must be wholly the growth, product, or manufacture of a beneficiary country, or must be a new and different article of commerce which has been grown, produced, or manufactured in the beneficiary country; but no article or material of a beneficiary country shall be eligible for such treatment by virtue of having merely undergone--
 - (A) simple combining or packaging operations, or
 - (B) mere dilution with water or mere dilution with another substance that does not materially alter the characteristics of the article.
 - (iii) As used in subdivision (b) of this note, the phrase "direct costs of processing operations" includes, but is not limited to--
 - (A) all actual labor costs involved in the growth, production, manufacture, or assembly of the specific merchandise, including fringe benefits, on-the-job training and the cost of engineering, supervisory, quality control, and similar personnel; and
 - (B) dies, molds, tooling, and depreciation on machinery and equipment which are allocable to the specific merchandise.

Such phrase does not include costs which are not directly attributable to the merchandise concerned or are not costs of manufacturing the product, such as (1) profit, and (2) general expenses of doing business which are either not allocable to the specific merchandise or are not related to the growth, production, manufacture, or assembly of the merchandise, such as administrative salaries, casualty and liability insurance, advertising, interest, and salesmen's salaries, commissions or expenses.

Annotated for Statistical Reporting Purposes

GN 11(c)--11(e)

- (c) Articles provided for in a provision for which a rate of duty of "Free" appears in the "Special" subcolumn followed by the symbol "J" or "J*" in parentheses are eligible articles for purposes of the ATPA pursuant to section 204 of that Act. Whenever an eligible article is imported into the customs territory of the United States in accordance with the provisions of subdivision (b) of this note from a country listed in subdivision (a) of this note, it shall be eligible for duty-free treatment set forth in the "Special" subcolumn, unless excluded from such treatment by subdivision (d) of this note. Whenever a rate of duty other than "Free" appears in the "Special" subcolumn followed by the symbol "J" in parentheses, articles imported into the customs territory of the United States in accordance with the provisions of subdivision (b) of this note from a country listed in subdivision (a) of this note shall be eligible for such rate in lieu of the rates of duty set forth in the "General" subcolumn.
- (d) Articles provided for in a provision for which a rate of duty of "Free" appears in the "Special" subcolumn followed by the symbol "J*" in parentheses shall be eligible for the duty-free treatment provided for in this note, except--
 - (i) textile and apparel articles which are subject to textile agreements;
 - (ii) footwear, except goods of subheadings 6402.20.00 and 6405.90.20 of the HTS;
 - (iii) tuna, prepared or preserved in any manner, in airtight containers;
 - (iv) petroleum, or any product derived from petroleum, provided for in headings 2709 and 2710 of the HTS;
 - (v) watches and watch parts (including cases, bracelets and straps), of whatever type including, but not limited to, mechanical, quartz digital or quartz analog, if such watches or watch parts contain any material which is the product of any country with respect to which the HTS column 2 rates of duty apply;
 - (vi) articles to which reduced rates of duty apply under subdivision (e) of this note;
 - (vii) sugars, syrups, and molasses provided for in subheadings 1701.11.50, 1701.12.50, 1701.99.50, 1702.90.20 and 2106.90.46 of the HTS;
 - (viii) rum and tafia provided for in subheading 2208.40 of the HTS; or
 - (ix) any agricultural product of chapters 2 through 52, inclusive, that is subject to a tariff-rate quota, if entered in a quantity in excess of the in-quota quantity for such product.
- (e) Handbags, luggage, flat goods, work gloves, and leather wearing apparel, the product of any beneficiary country, and not designated on August 5, 1983, as eligible articles for purposes of the GSP, are dutiable at the rates set forth in the "Special" subcolumn followed by the symbol "J" in parentheses.

Annotated for Statistical Reporting Purposes

GN 12(a)--12(b)(iv)

12. North American Free Trade Agreement.

- (a) Goods originating in the territory of a party to the North American Free Trade Agreement (NAFTA) are subject to duty as provided herein. For the purposes of this note-
 - (i) Goods that originate in the territory of a NAFTA party under the terms of subdivision (b) of this note and that qualify to be marked as goods of Canada under the terms of the marking rules set forth in regulations issued by the Secretary of the Treasury (without regard to whether the goods are marked), when such goods are imported into the customs territory of the United States and are entered under a subheading for which a rate of duty appears in the "Special" subcolumn followed by the symbol "CA" in parentheses, are eligible for such duty rate, in accordance with section 201 of the North American Free Trade Agreement Implementation Act.
 - (ii) Goods that originate in the territory of a NAFTA party under subdivision (b) of this note and that qualify to be marked as goods of Mexico under the terms of the marking rules set forth in regulations issued by the Secretary of the Treasury (whether or not the goods are marked), when such goods are imported into the customs territory of the United States and are entered under a subheading for which a rate of duty appears in the "Special" subcolumn followed by the symbol "MX" in parentheses, are eligible for such duty rate, in accordance with section 201 of the North American Free Trade Agreement Implementation Act.
- (b) For the purposes of this note, goods imported into the customs territory of the United States are eligible for the tariff treatment and quantitative limitations set forth in the tariff schedule as "goods originating in the territory of a NAFTA party" only if--
 - (i) they are goods wholly obtained or produced entirely in the territory of Canada, Mexico and/or the United States; or
 - (ii) they have been transformed in the territory of Canada, Mexico and/or the United States so that--
 - (A) except as provided in subdivision (f) of this note, each of the non-originating materials used in the production of such goods undergoes a change in tariff classification described in subdivisions (r), (s) and (t) of this note or the rules set forth therein, or
 - (B) the goods otherwise satisfy the applicable requirements of subdivisions (r), (s) and (t) where no change in tariff classification is required, and the goods satisfy all other requirements of this note; or
 - (iii) they are goods produced entirely in the territory of Canada, Mexico and/or the United States exclusively from originating materials; or
 - (iv) they are produced entirely in the territory of Canada, Mexico and/or the United States but one or more of the non-originating materials falling under provisions for "parts" and used in the production of such goods does not undergo a change in tariff classification because--
 - (A) the goods were imported into the territory of Canada, Mexico and/or the United States in unassembled or disassembled form but were classified as assembled goods pursuant to general rule of interpretation 2(a), or
 - (B) the tariff headings for such goods provide for and specifically describe both the goods themselves and their parts and is not further divided into subheadings, or the subheadings for such goods provide for and specifically describe both the goods themselves and their parts,

provided that such goods do not fall under chapters 61 through 63, inclusive, of the tariff schedule, and provided further that the regional value content of such goods, determined in accordance with subdivision (c) of this note, is not less than 60 percent where the transaction

Annotated for Statistical Reporting Purposes

GN 12(b)(iv)--12(c)(iv)(D)(2)

value method is used, or is not less than 50 percent where the net cost method is used, and such goods satisfy all other applicable provisions of this note. For purposes of this note, the term "material" means a good that is used in the production of another good, and includes a part or an ingredient.

- (c) Regional value content. Except as provided in subdivision (c)(iv) of this note, the regional value content of a good shall be calculated, at the choice of the exporter or producer of such good, on the basis of either the transaction value method set out in subdivision (c)(i) or the net cost method set out in subdivision (c)(ii).
 - (i) <u>Transaction value method</u>. The regional value content of a good may be calculated on the basis of the following transaction value method:

$$RVC = \frac{TV - VNM}{TV} X 100$$

where RVC is the regional value content, expressed as a percentage; TV is the transaction value of the good adjusted to a F.O.B. basis; and VNM is the value of non-originating materials used by the producer in the production of the good.

(ii) Net cost method. The regional value content of a good may be calculated on the basis of the following net cost method:

$$RVC = \frac{NC - VNM}{NC} X 100$$

where RVC is the regional value content, expressed as a percentage; NC is the net cost of the good; and VNM is the value of non-originating materials used by the producer in the production of the good.

- (iii) Except as provided in subdivisions (d)(i) and (d)(ii)(A)(2) of this note, the value of nonoriginating materials used by the producer in the production of a good shall not, for purposes of calculating the regional value content of the good under subdivision (c)(i) or (c)(ii) of this note, include the value of non-originating materials used to produce originating materials that are subsequently used in the production of such good.
- (iv) The regional value content of a good shall be calculated solely on the basis of the net cost method set out in subdivision (c)(ii) of this note where--
 - (A) there is no transaction value for the good;
 - (B) the transaction value of the good is unacceptable under section 402(b) of the Tariff Act of 1930, as amended (19 U.S.C. 1401a(b));
 - (C) the good is sold by the producer to a related person and the volume, by units of quantity, of sales of identical or similar goods to related persons (as defined in article 415 of the NAFTA) during the six-month period immediately preceding the month in which the good is sold exceeds 85 percent of the producer's total sales of such goods during that period;
 - (D) the good is--
 - (1) a motor vehicle provided for in headings 8701 or 8702, subheadings 8703.21 through 8703.90, inclusive, or headings 8704, 8705 or 8706;
 - (2) identified in annex 403.1 or 403.2 to the NAFTA and is for use in a motor vehicle provided for in headings 8701 or 8702, subheadings 8703.21 through 8703.90, inclusive, or headings 8704, 8705 or 8706;

Annotated for Statistical Reporting Purposes

GN 12(c)(iv)(D)(3)--12(c)(vii)(C)(2)

- (3) provided for in subheadings 6401.10 through 6406.10, inclusive; or
- (4) provided for in subheading 8469.11;
- (E) the exporter or producer chooses to accumulate the regional value content of the good in accordance with subdivision (e) of this note; or
- (F) the good is designated as an intermediate material under subdivision (c)(viii) of this note and is subject to a regional value-content requirement.
- (v) If the regional value content of a good is calculated on the basis of the transaction value method set out in subdivision (c)(i) of this note and a NAFTA party subsequently notifies the exporter or producer, during the course of a verification of the origin of the good, that the transaction value of the good, or the value of any material used in the production of the good, is required to be adjusted or is unacceptable under section 402 of the Tariff Act of 1930, as amended (19 U.S.C. 1401a), the exporter or producer may then also calculate the regional value content of the good on the basis of the net cost method set out in subdivision (c)(ii) of this note.
- (vi) For purposes of calculating the net cost of a good under subdivision (c)(ii) of this note, the producer of the good may--
 - (A) calculate the total cost incurred with respect to all goods produced by that producer; subtract any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and non-allowable interest costs that are included in the total cost of all such goods; and then reasonably allocate the resulting net cost of those goods to the good;
 - (B) calculate the total cost incurred with respect to all goods produced by that producer; reasonably allocate the total cost to the good; and then subtract any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and nonallowable interest costs that are included in the portion of the total cost allocated to the good; or
 - (C) reasonably allocate each cost that forms part of the total cost incurred with respect to the good so that the aggregate of these costs does not include any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and nonallowable interest costs;

provided that the allocation of all such costs is consistent with the provisions regarding the reasonable allocation of costs set out in regulations issued by the Secretary of the Treasury. The term "total cost" means all product costs, period costs and other costs incurred in the territory of Canada, Mexico and/or the United States.

- (vii) Except as provided in subdivision (c)(ix) of this note, the value of a material used in the production of a good shall-
 - (A) be the transaction value of the material determined in accordance with section 402(b) of the Tariff Act of 1930, as amended; or
 - (B) in the event that there is no transaction value or the transaction value of the material is unacceptable under section 402(b) of the Tariff Act of 1930, as amended, be determined in accordance with subsections (c) through (h), inclusive, of such section; and
 - (C) where not included under subdivision (A) or (B), include-
 - (1) freight, insurance, packing and all other costs incurred in transporting the material to the location of the producer;
 - (2) duties, taxes and customs brokerage fees on the material that were paid in the territory of Canada, Mexico, and/or the United States; and

Annotated for Statistical Reporting Purposes

GN 12(c)(vii)(C)(3)--12(d)(ii)(A)

- (3) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-product.
- (viii) Except for goods described in subdivision (d)(i) of this note, the producer of a good may, for purposes of calculating the regional value content of the good, designate any self-produced material (other than a component, or material thereof, identified in Annex 403.2 to the NAFTA) used in the production of the good as an intermediate material; provided that if the intermediate material is subject to a regional value-content requirement, no other self-produced material that is subject to a regional value-content requirement and is used in the production of that intermediate material may be designated by the producer as an intermediate material.
 - (ix) The value of an intermediate material shall be--
 - (A) the total cost incurred with respect to all goods produced by the producer of the good that can be reasonably allocated to that intermediate material; or
 - (B) the aggregate of each cost that is part of the total cost incurred with respect to that intermediate material that can be reasonably allocated to that intermediate material.
 - (x) The value of an indirect material shall be based on the Generally Accepted Accounting Principles applicable in the territory of Canada, Mexico, and/or the United States in which the good is produced.
 - (xi) For purposes of this note, the term "reasonably allocate" means to apportion in a manner appropriate to the circumstances.

(d) Automotive Goods.

- (i) For purposes of calculating the regional value content under the net cost method set out in subdivision (c)(ii) of this note for--
 - (A) a good that is a motor vehicle provided for in tariff items 8702.10.60 or 8702.90.60, or subheadings 8703.21 through 8703.90, inclusive, 8704.21 or 8704.31; or
 - (B) a good provided for in the tariff items listed in Annex 403.1 where the good is subject to a regional value-content requirement and is for use as original equipment in the production of a good provided for in tariff items 8702.10.60 or 8702.90.60, or subheadings 8703.21 through 8703.90, inclusive, 8704.21 or 8704.31,

the value of non-originating materials used by the producer in the production of the good shall be the sum of the values of non-originating materials, determined in accordance with subdivision (c)(vii) of this note at the time the non-originating materials are received by the first person in the territory of Canada, Mexico or the United States who takes title to them; that are imported from the outside the territories of Canada, Mexico and the United States under the tariff items listed in Annex 403.1 to the NAFTA and that are used in the production of the good or that are used in the production of any material used in the production of the good.

- (ii) For purposes of calculating the regional value content under the net cost method for a good that is a motor vehicle provided for in heading 8701, tariff items 8702.10.30 or 8702.90.30, subheadings 8704.10, 8704.22, 8704.23, 8704.32 or 8704.90, or headings 8705 or 8706, or for a component identified in Annex 403.2 to the NAFTA for use as original equipment in the production of the motor vehicle, the value of non-originating materials used by the producer in the production of the good shall be the sum of--
 - (A) for each material used by the producer listed in Annex 403.2 to the NAFTA, whether or not produced by the producer, at the choice of the producer and determined in accordance with subdivision (c) of this note, either--

Annotated for Statistical Reporting Purposes

GN 12(d)(ii)(A)(1)--12(d)(v)(A)(1)

- (1) the value of such material that is non-originating, or
- the value of non-originating materials used in the production of such material;
 and
- (B) the value of any other non-originating material used by the producer that is not listed in Annex 403.2 to the NAFTA, determined in accordance with subdivision (c) of this note.
- (iii) For purposes of calculating the regional value content of a motor vehicle identified in subdivision (d)(i) or (ii) of this note, or for any or all goods provided for in a tariff item listed in Annex 403.1 to the NAFTA, or a component or material identified in Annex 403.2 to the NAFTA, the producer may average its calculation over its fiscal year in accordance with section 202(c)(3) and (4) of the North American Free Trade Agreement Implementation Act of 1993.
- (iv) Notwithstanding subdivisions (r), (s) and (t) of this note, and except as provided in subdivision (d)(v) of this note, the regional value-content requirement shall be-
 - (A) for a producer's fiscal year beginning on the day closest to January 1, 1998 and thereafter, 56 percent under the net cost method, and for a producer's fiscal year beginning on the day closest to January 1, 2002 and thereafter, 62.5 percent under the net cost method, for--
 - (1) a good that is a motor vehicle provided for in tariff items 8702.10.60 or 8702.90.60; subheadings 8703.21 through 8703.90, inclusive; or subheadings 8704.21 or 8704.31, and
 - (2) a good provided for in headings 8407 or 8408 or subheading 8708.40, that is for use in a motor vehicle identified in subdivision (d)(iv)(A)(1); and
 - (B) for a producer's fiscal year beginning on the day closest to January 1, 1998 and thereafter, 55 percent under the net cost method, and for a producer's fiscal year beginning on the day closest to January 1, 2002 and thereafter, 60 percent under the net cost method, for--
 - (1) a good that is a motor vehicle provided for in heading 8701, tariff items 8702.10.30 or 8702.90.30, subheadings 8704.10, 8704.22, 8704.23, 8704.32 or 8704.90, or headings 8705 or 8706;
 - (2) a good provided for in headings 8407 or 8408 or subheading 8708.40 that is for use in a motor vehicle identified in subdivision (d)(iv)(B)(1); and
 - (3) except for a good identified in subdivision (d)(iv)(A)(2) or provided for in subheadings 8482.10 through 8482.80, inclusive, 8483.20 or 8483.30, a good identified in Annex 403.1 to the NAFTA that is subject to a regional value-content requirement and that is for use in a motor vehicle identified in subdivision (d)(iv)(A)(1) or (d)(iv)(B)(1).
- (v) The regional value-content requirement for a motor vehicle identified in subdivision (d)(i) or (ii) shall be--
 - (A) 50 percent for five years after the date on which the first motor vehicle prototype is produced in a plant by a motor vehicle assembler, if--
 - it is a motor vehicle of a class, or marque, or, except for a motor vehicle identified in subdivision (d)(ii), size category and underbody, not previously produced by the motor vehicle assembler in the territory of Canada, Mexico and/or the United States;

Annotated for Statistical Reporting Purposes

GN 12(d)(v)(A)(2)-12(f)(iii)(A)

- (2) the plant consists of a new building in which the motor vehicle is assembled; and
- (3) the plant contains substantially all new machinery that is used in the country of assembly of the motor vehicle; or
- (B) 50 percent for two years after the date on which the first motor vehicle prototype is produced at a plant following a refit, if it is a different motor vehicle of a class, or marque, or, except for a motor vehicle identified in subdivision (d)(ii), size category and underbody, than was assembled by the motor vehicle assembler in the plant before the refit.

(e) Accumulation.

- (i) For purposes of determining whether a good is an originating good, the production of the good in the territory of Canada, Mexico and/or the United States by one or more producers shall, at the choice of the exporter or producer of the good for which preferential tariff treatment is claimed, be considered to have been performed in the territory of a NAFTA party by that exporter or producer, provided that--
 - (A) all non-originating materials used in the production of the good undergo an applicable tariff classification set out in subdivision (t) of this note,
 - (B) the good satisfies any applicable regional value-content requirement, entirely in the territory of one or more of the NAFTA parties; and
 - (C) the good satisfies all other applicable requirements of this note.
- (ii) For purposes of subdivision (c)(viii) of this note, the production of a producer that chooses to accumulate its production with that of other producers under subdivision (e)(i) shall be considered to be the production of a single producer.

(f) De minimis.

- (i) Except as provided in subdivisions (f)(iii) through (vi), inclusive, a good shall be considered to be an originating good if the value of all non-originating materials used in the production of the good that do not undergo an applicable change in tariff classification set out in subdivision (t) of this note is not more than 7 percent of the transaction value of the good, adjusted to a F.O.B. basis, or, if the transaction value is unacceptable under section 402(b) of the Tariff Act of 1930, as amended, the value of all such non-originating materials is not more than 7 percent of the total cost of the good, provided that--
 - (A) if the good is subject to a regional value-content requirement, the value of such non-originating materials shall be taken into account in calculating the regional value content of the good; and
 - (B) the good satisfies all other applicable requirements of this note.
- (ii) A good that is otherwise subject to a regional value-content requirement shall not be required to satisfy such requirement if the value of all non-originating materials used in the production of the good is not more than 7 percent of the transaction value of the good, adjusted to a F.O.B. basis, or, if the transaction value of the good is unacceptable under section 402(b) of the Tariff Act of 1930, the value of all non-originating materials is not more than 7 percent of the total cost of the good, provided that the good satisfies all other applicable requirements of this note.
- (iii) Subdivision (f)(i) of this note does not apply to--
 - (A) a non-originating material provided for in chapter 4 of this schedule or in tariff items 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.36, 1901.90.38, 1901.90.42 or 1901.90.43 that is used in the production of a good provided for in chapter 4;

Annotated for Statistical Reporting Purposes

GN 12(f)(iii)(B)--12(f)(vi)

- (B) a non-originating material provided for in chapter 4 of this schedule or in tariff items 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.36, 1901.90.38, 1901.90.42 or 1901.90.43 that is used in the production of a good provided for in the following provisions: tariff items 1901.10.05, 1901.10.15, 1901.10.30, 1901.10.35, 1901.10.40, 1901.10.45, 1901.20.02, 1901.20.05, 1901.20.15, 1901.20.20, 1901.20.25, 1901.20.30, 1901.20.35, 1901.20.40, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.36, 1901.90.38, 1901.90.42 or 1901.90.43; heading 2105; or tariff items 2106.90.01, 2106.90.02, 2106.90.03, 2106.90.06, 2106.90.09, 2106.90.22, 2106.90.24, 2106.90.26, 2106.90.28, 2106.90.64, 2106.90.66, 2106.90.68, 2106.90.72, 2106.90.74, 2106.90.76, 2106.90.78, 2106.90.80, 2106.90.82, 2202.90.10, 2202.90.22, 2202.90.24, 2202.90.28, 2309.90.22, 2309.90.24 or 2309.90.28;
- (C) a non-originating material provided for in heading 0805 or subheadings 2009.11 through 2009.30, inclusive, that is used in the production of a good provided for in subheadings 2009.11 through 2009.30, inclusive, or tariff items 2106.90.48, 2106.90.52, 2202.90.30, 2202.90.35 or 2202.90.36;
- (D) a non-originating material provided for in chapter 9 of this schedule that is used in the production of a good provided for in tariff item 2101.11.21;
- (E) a non-originating material provided for in chapter 15 of this schedule that is used in the production of a good provided for in headings 1501 through 1508, inclusive, 1512, 1514 or 1515;
- (F) a non-originating material provided for in heading 1701 that is used in the production of a good provided for in headings 1701 through 1703, inclusive;
- (G) a non-originating material provided for in chapter 17 or heading 1805 of this schedule that is used in the production of a good provided for in subheading 1806.10;
- (H) a non-originating material provided for in headings 2203 through 2208, inclusive, that is used in the production of a good provided for in headings 2207 or 2208;
- (I) a non-originating material used in the production of a good provided for in tariff item 7321.11.30, subheadings 8415.10, 8415.81 through 8415.83, inclusive, 8418.10 through 8418.21, inclusive, 8418.29 through 8418.40, inclusive, 8421.12, 8422.11, 8450.11 through 8450.20, inclusive, 8451.21 through 8451.29, inclusive, or tariff items 8479.89.55 or 8516.60.40; and
- (J) a printed circuit assembly that is a non-originating material used in the production of a good where the applicable change in tariff classification for the good, provided for in subdivisions (r), (s) and (t) of this note, places restrictions on the use of such non-originating material.
- (iv) Subdivision (f)(i) of this note does not apply to a non-originating single juice ingredient provided for in heading 2009 that is used in the production of a good provided for in subheading 2009.90 or tariff items 2106.90.54 or 2202.90.37.
- (v) Subdivision (f)(i) of this note does not apply to a non-originating material used in the production of a good provided for in chapters 1 through 27, inclusive, of this schedule unless the non-originating material is provided for in a different subheading than the good for which origin is being determined under this note.
- (vi) A good provided for in chapters 50 through 63, inclusive, of this schedule that does not originate because certain fibers or yarns used in the production of the component of the good that determines the tariff classification of the good do not undergo an applicable change in tariff classification, provided for in subdivisions (r), (s) and (t) of this note, shall nonetheless be considered to originate if the total weight of all such fibers or yarns in that component is not more than 7 percent of the total weight of that component.

Annotated for Statistical Reporting Purposes

GN 12(g)--12(l)

- (g) <u>Fungible goods and materials</u>. For purposes of determining whether a good is an originating good--
 - (i) where originating and non-originating fungible materials are used in the production of a good, the determination of whether the materials are originating need not be made through the identification of any specific fungible material, but may be determined on the basis of any of the inventory management methods set out in regulations promulgated by the Secretary of the Treasury; and
 - (ii) where originating and non-originating fungible goods are commingled and exported in the same form, the determination may be made on the basis of any of the inventory management methods set out in regulations promulgated by the Secretary of the Treasury.

The term "fungible" means that the particular materials or goods are interchangeable for commercial purposes and have essentially identical properties.

- (h) Accessories, spare parts and tools. Accessories, spare parts or tools delivered with the good that form part of the good's standard accessories, spare parts or tools, shall be considered as originating if the good originates and shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification set out in subdivision (t) of this note, provided that--
 - (i) the accessories, spare parts or tools are not invoiced separately from the good;
 - the quantities and value of the accessories, spare parts or tools are customary for the good;
 and
 - (iii) if the good is subject to a regional value-content requirement, the value of the accessories, spare parts or tools shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.
- (i) <u>Indirect materials</u>. An indirect material shall be considered to be an originating material without regard to where it is produced. The term "indirect material" means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including the following: fuel and energy; tools, dies and molds; spare parts and materials used in the maintenance of equipment and buildings; lubricants, greases, compounding materials and other materials used in production or used to operate other equipment and buildings; gloves, glasses, footwear, clothing, safety equipment and supplies; equipment, devices and supplies used for testing or inspecting the goods; catalysts and solvents; and any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.
- (j) Packaging materials and containers for retail sale. Packaging materials and containers in which a good is packaged for retail sale shall, if classified with the good, be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification set out in subdivision (t) of this note, and, if the good is subject to a regional value-content requirement, the value of such packaging materials and containers shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.
- (k) Packing materials and containers for shipment. Packing materials and containers in which the good is packed for shipment shall be disregarded in determining whether--
 - (i) the non-originating materials used in the production of the good undergo an applicable change in tariff classification set out in subdivision (t) of this note; and
 - (ii) the good satisfies a regional value-content requirement.
- (1) Transshipment. A good shall not be considered to be an originating good by reason of having undergone production that satisfies the requirements of this note if, subsequent to that production, the good undergoes further production or any other operation outside the territories of the NAFTA parties, other than unloading, reloading or any other operation necessary to preserve it in good condition or to transport the good to the territory of Canada, Mexico and/or the United States.

Annotated for Statistical Reporting Purposes

GN 12(m)--12(q)(i)

- (m) Non-qualifying operations. A good shall not be considered to be an originating good merely by reason of--
 - mere dilution with water or another substance that does not materially alter the characteristics of the good; or
 - (ii) any production or pricing practice with respect to which it may be demonstrated, on the basis of a preponderance of evidence, that the object was to circumvent this note.
- (n) As used in subdivision (b)(i) of this note, the phrase "goods wholly obtained or produced entirely in the territory of Canada, Mexico and/or the United States" means-
 - (i) mineral goods extracted in the territory of one or more of the NAFTA parties;
 - (ii) vegetable goods, as such goods are defined in this schedule, harvested in the territory of one or more of the NAFTA parties;
 - (iii) live animals born and raised in the territory of one or more of the NAFTA parties;
 - (iv) goods obtained from hunting, trapping or fishing in the territory of one or more of the NAFTA parties;
 - (v) goods (fish, shellfish and other marine life) taken from the sea by vessels registered or recorded with a NAFTA party and flying its flag;
 - (vi) goods produced on board factory ships from the goods referred to in subdivision (n)(v)
 provided such factory ships are registered or recorded with that NAFTA party and fly its
 flag;
 - (vii) goods taken by a NAFTA party or a person of a NAFTA party from the seabed or beneath the seabed outside territorial waters, provided that a NAFTA party has rights to exploit such seabed;
 - (viii) goods taken from outer space, provided such goods are obtained by a NAFTA party or a person of a NAFTA party and not processed outside the NAFTA parties;
 - (ix) waste and scrap derived from--
 - (A) production in the territory of one or more of the NAFTA parties, or
 - (B) used goods collected in the territory of one or more of the NAFTA parties, provided such goods are fit only for the recovery of raw materials; and
 - (x) goods produced in the territory of one or more of the NAFTA parties exclusively from goods referred to in subdivisions (n)(i) through (ix), inclusive, or from their derivatives, at any stage of production.
- (o) As used in this note, the term "non-originating good" or "non-originating material" means a good or material that does not qualify as originating under this note.
- (p) As used in this note, the term "producer" means a person who grows, mines, harvests, fishes, traps, hunts, manufactures, processes or assembles a good; and the term "production" means growing, mining, harvesting, fishing, trapping, hunting, manufacturing, processing or assembling a good.
- (q) For purposes of this note, the term "territory" means--
 - (i) with respect to Canada, the territory to which its customs laws apply, including any areas beyond the territorial seas of Canada within which, in accordance with international law and its domestic law, Canada may exercise rights with respect to the seabed and subsoil and their natural resources;

Annotated for Statistical Reporting Purposes

GN 12(q)(ii)--12(r)(v)(A)

- (ii) with respect to Mexico,
 - (A) the states of the Federation and the Federal District,
 - (B) the islands, including the reefs and keys, in adjacent seas,
 - (C) the islands of Guadalupe and Revillagigedo situated in the Pacific Ocean,
 - (D) the continental shelf and the submarine shelf of such islands, keys and reefs,
 - (E) the waters of the territorial seas, in accordance with international law, and its interior maritime waters,
 - (F) the space located above the national territory, in accordance with international law, and
 - (G) any areas beyond the territorial seas of Mexico within which, in accordance with international law, including the United Nations Convention on the Law of the Sea, and its domestic law, Mexico may exercise rights with respect to the seabed and subsoil and their natural resources; and
- (iii) with respect to the United States,
 - (A) the customs territory of the United States, as set forth in general note 2 to this schedule,
 - (B) the foreign trade zones located in the United States and Puerto Rico, and
 - (C) any areas beyond the territorial seas of the United States within which, in accordance with international law and its domestic law, the United States may exercise rights with respect to the seabed and subsoil and their natural resources.
- (r) <u>Interpretation of Rules of Origin</u>. For purposes of interpreting the rules of origin set out in subdivisions (r), (s) and (t) of this note:
 - the specific rule, or specific set of rules, that applies to a particular heading, subheading or tariff item is set out immediately adjacent to the heading, subheading or tariff item;
 - (ii) a rule applicable to a tariff item shall take precedence over a rule applicable to the heading or subheading which is parent to that tariff item;
 - (iii) a requirement of a change in tariff classification applies only to non-originating materials;
 - (iv) a reference to weight in the rules for goods of chapters 1 through 24, inclusive, of the tariff schedule means dry weight unless otherwise specified in the tariff schedule;
 - (v) subdivision (f) (de minimis) does not apply to:
 - (A) certain non-originating materials used in the production of goods provided for in the following provisions of the tariff schedule, inclusive: chapter 4; headings 1501 through 1508, 1512, 1514, 1515, or 1701 through 1703; subheading 1806.10; tariff items 1901.10.05, 1901.10.15, 1901.10.30, 1901.10.35, 1901.10.40, 1901.10.45, 1901.20.05, 1901.20.15, 1901.20.20, 1901.20.25, 1901.20.30, 1901.20.35, 1901.20.40, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.36, 1901.90.38, 1901.90.42 or 1901.90.43; subheadings 2009.11 through 2009.30 or 2009.90; heading 2105; tariff items 2101.11.21, 2106.90.01, 2106.90.02, 2106.90.03, 2106.90.06, 2106.90.09, 2106.90.22, 2106.90.24, 2106.90.26, 2106.90.28, 2106.90.48, 2106.90.52, 2106.90.54, 2106.90.62, 2106.90.64, 2106.90.66, 2106.90.68, 2106.90.72, 2106.90.74, 2106.90.76, 2106.90.78, 2106.90.80, 2106.90.82, 2202.90.10, 2202.90.22, 2202.90.24, 2202.90.28, 2202.90.30, 2202.90.35, 2202.90.36 or 2202.90.37; headings 2207 through 2208; tariff items 2309.90.22, 2309.90.24, 2309.90.28 or 7321.11.30; subheadings 8415.10, 8415.81 through 8415.83, 8418.10 through 8418.21, 8418.29 through 8418.40, 8421.12, 8422.11, 8450.11 through 8450.20, or 8451.21 through 8451.29; or tariff items 8479.89.55 or 8516.60.40;

Annotated for Statistical Reporting Purposes

GN 12(r)(v)(B)-12(s)(iii)(B)

- (B) a printed circuit assembly that is a non-originating material used in the production of a good where the applicable change in tariff classification for the good places restrictions on the use of such non-originating material, and
- (C) a non-originating material used in the production of a good provided for in chapters 1 through 27, inclusive, unless the non-originating material is provided for in a different subheading than the good for which origin is being determined;
- (vi) subdivision (f)(vi) of this note applies to a good provided for in chapters 50 through 63, inclusive, of the tariff schedule;
- (vii) for purposes of this note, the term <u>subheading</u> refers to tariff classifications designated by six digits or by six digits followed by two zeroes in this schedule; and the term <u>tariff item</u> refers to subordinate tariff classifications designated by eight digits in this schedule;
- (viii) for purposes of applying the rules set forth in subdivision (t) to goods of section XI of the tariff schedule, the term "wholly" means that the good is made entirely or solely of the named material; and, for purposes of this note, the term "average yarn number" as applied to woven fabrics of cotton or man-made fibers shall have the meaning provided in section 10 of annex 300-B of the NAFTA; and
- (ix) for purposes of determining the origin of goods for use in a motor vehicle of chapter 87, the provisions of subdivision (d) of this note may apply.

(s) Exceptions to Change in Tariff Classification Rules.

- (i) Agricultural and horticultural goods grown in the territory of a NAFTA party shall be treated as originating in the territory of that party even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-party to the NAFTA, except that goods which are exported from the territory of Mexico and are provided for in-
 - (A) heading 1202, if the goods were not harvested in the territory of Mexico,
 - (B) subheading 2008.11, if any material provided for in heading 1202 used in the production of such goods was not harvested in the territory of Mexico, or
 - (C) tariff items 1806.10.43, 1806.10.45, 1806.10.55, 1806.10.65, 1806.10.75, 2106.90.42, 2106.90.44 or 2106.90.46, if any material provided for in subheading 1701.99 used in the production of such goods is not a qualifying good,

shall be treated as nonoriginating goods. The term "qualifying good" means an originating good that is an agricultural good, except that in determining whether such good is an originating good, operations performed in or materials obtained from Canada shall be considered as if they were performed in or obtained from a non-party to the NAFTA.

- (ii) Fruit, nut and vegetable preparations of chapter 20 that have been prepared or preserved merely by freezing, by packing (including canning) in water, brine or natural juices, or by roasting, either dry or in oil (including processing incidental to freezing, packing, or roasting), shall be treated as an originating good only if the fresh good were wholly produced or obtained entirely in the territory of one or more of the NAFTA parties.
- (iii) A material, imported into the territory of a NAFTA party for use in the production of a good classified in heading 3808, shall be treated as a material originating in the territory of a NAFTA party if:
 - (A) such material is eligible, in the territories of both that party and the party to whose territory the good is exported, for duty-free entry at the most-favored-nation rate of duty; or
 - (B) the good is exported to the territory of the United States and such material would, if imported into the territory of the United States, be free of duty under a trade agreement that is not subject to a competitive-need limitation.

Annotated for Statistical Reporting Purposes

GN 12(t)/1--12(t)/18.2

(t) Change in Tariff Classification Rules.

- Chapter 1. A change to headings 0101 through 0106 from any other chapter.
- Chapter 2. A change to headings 0201 through 0210 from any other chapter.
- Chapter 3. A change to headings 0301 through 0307 from any other chapter.
- <u>Chapter 4.</u> A change to headings 0401 through 0410 from any other chapter, except from tariff items 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.36, 1901.90.38, 1901.90.42 or 1901.90.43.
- Chapter 5. A change to headings 0501 through 0511 from any other chapter.
- Chapter 6. A change to headings 0601 through 0604 from any other chapter.
- Chapter 7. A change to headings 0701 through 0714 from any other chapter.
- Chapter 8. A change to headings 0801 through 0814 from any other chapter.
- Chapter 9. A change to headings 0901 through 0910 from any other chapter.
- Chapter 10. A change to headings 1001 through 1008 from any other chapter.
- Chapter 11. A change to headings 1101 through 1109 from any other chapter.
- Chapter 12. A change to headings 1201 through 1214 from any other chapter.
- Chapter 13. A change to headings 1301 through 1302 from any other chapter.
- Chapter 14. A change to headings 1401 through 1404 from any other chapter.

Chapter 15.

- 1. A change to headings 1501 through 1518 from any other chapter, except from heading 3823.
- 2. A change to heading 1520 from any other heading, except from heading 3823.
- 3. A change to headings 1521 through 1522 from any other chapter.

Chapter 16. A change to headings 1601 through 1605 from any other chapter.

Chapter 17.

- 1. A change to headings 1701 through 1703 from any other chapter.
- 2. A change to heading 1704 from any other heading.

Chapter 18.

- 1. A change to headings 1801 through 1805 from any other chapter.
- 2. A change to tariff items 1806.10.43, 1806.10.45, 1806.10.55, 1806.10.65 or 1806.10.75 from any other heading.

Annotated for Statistical Reporting Purposes

GN 12(t)/18.3--12(t)/20.7

- 3. A change to subheading 1806.10 from any other heading, <u>provided</u> that the non-originating sugar of chapter 17 constitutes no more than 35 percent by weight of the sugar and the non-originating cocoa powder of heading 1805 constitutes no more than 35 percent by weight of the cocoa powder.
- 4. A change to subheading 1806.20 from any other heading.
- 5. A change to subheading 1806.31 from any other subheading.
- 6. A change to subheading 1806.32 from any other heading.
- 7. A change to subheading 1806.90 from any other subheading.

Chapter 19.

- 1. A change to tariff items 1901.10.05, 1901.10.15, 1901.10.30, 1901.10.35, 1901.10.40 or 1901.10.45 from any other chapter, except from chapter 4.
- 2. A change to subheading 1901.10 from any other chapter.
- 3. A change to tariff items 1901.20.02, 1901.20.05, 1901.20.15, 1901.20.20, 1901.20.25, 1901.20.30, 1901.20.35 or 1901.20.40 from any other chapter, except from chapter 4.
- 4. A change to subheading 1901.20 from any other chapter.
- 5. A change to tariff items 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.36, 1901.90.38, 1901.90.42 or 1901.90.43 from any other chapter, except from chapter 4.
- 6. A change to subheading 1901.90 from any other chapter.
- 7. A change to headings 1902 through 1903 from any other chapter.
- 8. A change to subheading 1904.10 from any other chapter.
- 9. A change to subheading 1904.20 from any other subheading, except from chapter 20.
- 10. A change to subheading 1904.90 from any other chapter.
- 11. A change to heading 1905 from any other chapter.

Chapter 20.

- 1. A change to headings 2001 through 2007 from any other chapter.
- 2. A change to tariff items 2008.11.22, 2008.11.25 or 2008.11.35 from any other heading, except from heading 1202.
- 3. A change to subheading 2008.11 from any other chapter.
- 4. A change to subheadings 2008.19 through 2008.99 from any other chapter.
- A change to subheadings 2009.11 through 2009.30 from any other chapter, except from heading 0805.
- 6. A change to subheadings 2009.40 through 2009.80 from any other chapter.
- 7. A change to subheading 2009.90 from any other chapter; or a change to subheading 2009.90 from any other subheading within chapter 20, whether or not there is also a change from any other chapter, <u>provided</u> that a single juice ingredient or juice ingredients from one non-party to the NAFTA constitute in single strength form no more than 60 percent by volume of the good.

Annotated for Statistical Reporting Purposes

GN 12(t)/21.1--12(t)/22.4

Chapter 21.

- A change to tariff item 2101.11.21 from any other chapter, provided that the non-originating coffee of chapter 9 constitutes no more than 60 percent by weight of the good.
- 2. A change to heading 2101 from any other chapter.
- 3. A change to heading 2102 from any other chapter.
- 4. A change to subheading 2103.10 from any other chapter.
- 5. A change to tariff item 2103.20.20 from any other chapter, except from subheading 2002.90.
- 6. A change to subheading 2103.20 from any other chapter.
- 7. A change to subheadings 2103.30 through 2103.90 from any other chapter.
- 8. A change to heading 2104 from any other chapter.
- 9. A change to heading 2105 from any other heading, except from chapter 4 or from tariff items 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.36, 1901.90.38, 1901.90.42 or 1901.90.43.
- 10. A change to tariff items 2106.90.48 or 2106.90.52 from any other chapter, except from headings 0805 or 2009, or tariff items 2202.90.30, 2202.90.35 or 2202.90.36.
- 11. (A) A change to tariff item 2106.90.54 from any other chapter, except from heading 2009 or tariff item 2202.90.37; or
 - (B) A change to tariff item 2106.90.54 from any other subheading within chapter 21, heading 2009 or tariff item 2202.90.37, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from one non-party to the NAFTA, constitute in single strength form no more than 60 percent by volume of the good.
- 12. A change to tariff items 2106.90.03, 2106.90.06, 2106.90.09, 2106.90.22, 2106.90.22, 2106.90.24, 2106.90.26, 2106.90.28, 2106.90.62, 2106.90.64, 2106.90.66, 2106.90.68, 2106.90.72, 2106.90.74, 2106.90.76, 2106.90.78, 2106.90.80 or 2106.90.82 from any other chapter, except from chapter 4 or tariff items 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.36, 1901.90.38, 1901.90.42 or 1901.90.43.
- 13. A change to tariff items 2106.90.12, 2106.90.15 or 2106.90.18 from any other tariff item, except from headings 2203 through 2209.
- 14. A change to heading 2106 from any other chapter.

Chapter 22.

- 1. A change to heading 2201 from any other chapter.
- 2. A change to subheading 2202.10 from any other chapter.
- 3. A change to tariff items 2202.90.30, 2202.90.35 or 2202.90.36 from any other chapter, except from headings 0805 or 2009 or tariff items 2106.90.48 or 2106.90.52.
- 4. (A) A change to tariff item 2202.90.37 from any other chapter, except from heading 2009 or tariff item 2106.90.54; or
 - (B) A change to tariff item 2202.90.37 from any other subheading within chapter 22, heading 2009 or tariff item 2106.90.54, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from one non-party to the NAFTA, constitute in single strength form no more than 60 percent by volume of the good.

Annotated for Statistical Reporting Purposes

GN 12(t)/23--12(t)/28.4

- A change to tariff items 2202.90.10, 2202.90.22, 2202.90.24 or 2202.90.28 from any other chapter, except from chapter 4 or tariff items 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.36, 1901.90.38, 1901.90.42 or 1901.90.43.
- 6. A change to subheading 2202.90 from any other chapter.
- 7. A change to headings 2203 through 2209 from any heading outside that group, except from tariff items 2106.90.12, 2106.90.15 or 2106.90.18.

Chapter 23.

- 1. A change to headings 2301 through 2308 from any other chapter.
- 2. A change to subheading 2309.10 from any other heading.
- A change to tariff items 2309.90.22, 2309.90.24 or 2309.90.28 from any other heading, except from chapter 4 or tariff items 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.36, 1901.90.38, 1901.90.42 or 1901.90.43.
- 4. A change to subheading 2309.90 from any other heading.
- Chapter 24. A change to headings 2401 through 2403 from tariff items 2401.10.21, 2401.20.14 or 2403.91.20 or any other chapter.
- Chapter 25. A change to headings 2501 through 2530 from any other chapter.
- Chapter 26. A change to headings 2601 through 2621 from any other chapter.

Chapter 27.

- 1. A change to headings 2701 through 2703 from any other chapter.
- A change to heading 2704 from any other heading.
- 3. A change to headings 2705 through 2709 from any other chapter.
- 4. A change to headings 2710 through 2715 from any heading outside that group.
- 5. A change to heading 2716 from any other heading.

Chapter 28.

- 1. A change to subheadings 2801.10 through 2801.30 from any other subheading, including another subheading within that group.
- 2. A change to headings 2802 through 2803 from any other heading, including another heading within that group.
- 3. A change to subheadings 2804.10 through 2804.50 from any other subheading, including another subheading within that group.
- (A) A change to subheadings 2804.61 through 2804.69 from any subheading outside that group;
 or
 - (B) A change to subheadings 2804.61 through 2804.69 from any other subheading within that group, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Annotated for Statistical Reporting Purposes

GN 12(t)/28.5--12(t)/28.16

- 5. A change to subheadings 2804.70 through 2804.90 from any other subheading, including another subheading within that group.
- 6. A change to subheadings 2805.11 through 2805.40 from any other subheading, including another subheading within that group.
- 7. (A) A change to subheading 2806.10 from any other subheading, except from subheading 2801.10; or
 - (B) A change to subheading 2806.10 from subheading 2801.10, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 8. A change to subheading 2806.20 from any other subheading.
- 9. A change to headings 2807 through 2808 from any other heading, including another heading within that group.
- 10. A change to subheadings 2809.10 through 2814.20 from any other subheading, including another subheading within that group.
- 11. (A) A change to subheadings 2815.11 through 2815.12 from any other heading; or
 - (B) A change to subheadings 2815.11 through 2815.12 from any other subheading within heading 2815, including another subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 12. A change to subheading 2815.20 from any other subheading.
- (A) A change to subheading 2815.30 from any other subheading, except from subheading 2815.11 through 2815.20; or
 - (B) A change to subheading 2815.30 from subheadings 2815.11 through 2815.20, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 14. A change to subheadings 2816.10 through 2818.30 from any other subheading, including another subheading within that group.
- 15. (A) A change to subheading 2819.10 from any other heading; or
 - (B) A change to subheading 2819.10 from subheading 2819.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 16. A change to subheading 2819.90 from any other subheading.

Annotated for Statistical Reporting Purposes

GN 12(t)/28.17--12(t)/28.26

- 17. (A) A change to 2820.10 from any other heading; or
 - (B) A change to subheading 2820.10 from subheading 2820.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 18. A change to subheading 2820.90 from any other subheading.
- 19. (A) A change to subheadings 2821.10 through 2821.20 from any other heading; or
 - (B) A change to subheadings 2821.10 through 2821.20 from any other subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- A change to headings 2822 through 2823 from any other heading, including another heading within that group.
- 21. (A) A change to subheadings 2824.10 through 2824.90 from any other heading; or
 - (B) A change to subheadings 2824.10 through 2824.90 from any other subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 22. A change to subheadings 2825.10 through 2828.90 from any other subheading, including another subheading within that group.
- 23. A change to subheading 2829.11 from any other subheading.
- 24. (A) A change to subheadings 2829.19 through 2829.90 from any other chapter, except from chapters 28 through 38; or
 - (B) A change to subheadings 2829.19 through 2829.90 from any other subheading within chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 25. A change to subheadings 2830.10 through 2835.39 from any other subheading, including another subheading within that group.
- 26. A change to subheading 2836.10 from any other subheading.

Annotated for Statistical Reporting Purposes

GN 12(t)/28.27--12(t)/29.5

- (A) A change to subheadings 2836.20 through 2836.30 from any subheading outside that group;
 or
 - (B) A change to subheadings 2836.20 through 2836.30 from any other subheading within that group, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 28. A change to subheadings 2836.40 through 2836.99 from any other subheading, including another subheading within that group.
- A change to subheadings 2837.11 through 2850.00 from any other subheading, including another subheading within that group.
- 30. (A) A change to heading 2851 from any other chapter, except from chapters 28 through 38; or
 - (B) A change to heading 2851 from any other subheading within chapters 28 through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Chapter 29.

- 1. A change to subheadings 2901.10 through 2901.29 from any other subheading, including another subheading within that group.
- A change to subheadings 2902.11 through 2902.44 from any other subheading, including another subheading within that group.
- 3. (A) A change to subheading 2902.50 from any other subheading, except from subheading 2902.60; or
 - (B) A change to subheading 2902.50 from subheading 2902.60, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 4. A change to subheadings 2902.60 through 2902.90 from any other subheading, including another subheading within that group.
- 5. (A) A change to subheadings 2903.11 through 2903.30 from any other subheading, including another subheading within that group, except from headings 2901 or 2902; or
 - (B) A change to subheadings 2903.11 through 2903.30 from headings 2901 or 2902, whether or not there is also a change from any other subheading, including another subheading within subheadings 2903.11 through 2903.30, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Annotated for Statistical Reporting Purposes

GN 12(t)/29.6--12(t)/29.13

- 6. (A) A change to subheadings 2903.41 through 2903.69 from any other subheading, including another subheading within that group, except from headings 2901 or 2902; or
 - (B) A change to subheadings 2903.41 through 2903.69 from headings 2901 or 2902, whether or not there is also a change from any other subheading, including another subheading within subheadings 2903.41 through 2903.69, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 7. (A) A change to subheadings 2904.10 through 2904.90 from any other subheading, including another subheading within that group, except from headings 2901 through 2903; or
 - (B) A change to subheadings 2904.10 through 2904.90 from headings 2901 through 2903, whether or not there is also a change from any other subheading, including another subheading within subheadings 2904.10 through 2904.90, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 8. (A) A change to subheadings 2905.11 through 2905.45 from any other subheading, including another subheading within that group; or
 - (B) A change to esters of glycerol formed with acids of heading 2904 from glycerol of subheading 2905.45.
- (A) A change to tariff item 2905.49.20 from any other tariff item, except from headings 2901 through 2903; or
 - (B) A change to tariff item 2905.49.20 from headings 2901 through 2903, whether or not there is also a change from any other tariff item, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 10. A change to subheading 2905.49 from any other subheading.
- 11. A change to subheading 2905.50 from any other subheading.
- 12. A change to subheadings 2906.11 through 2907.30 from any other subheading, including another subheading within that group.
- 13. (A) A change to subheadings 2908.10 through 2908.90 from any other heading, except from heading 2907; or
 - (B) A change to subheadings 2908.10 through 2908.90 from any other subheading within that group or heading 2907, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Annotated for Statistical Reporting Purposes

GN 12(t)/29.14--12(t)/29.23

- 14. (A) A change to subheadings 2909.11 through 2909.20 from any other heading; or
 - (B) A change to subheadings 2909.11 through 2909.20 from any other subheading within heading 2909, including another subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 15. A change to subheading 2909.30 from any other subheading.
- 16. (A) A change to subheadings 2909.41 through 2909.60 from any other heading; or
 - (B) A change to subheadings 2909.41 through 2909.60 from any other subheading within heading 2909, including another subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 17. A change to subheadings 2910.10 through 2911.00 from any other subheading, including another subheading within that group.
- 18. A change to subheading 2912.11 from any other subheading.
- 19. (A) A change to subheading 2912.12 from any other subheading, except from subheading 2901.21; or
 - (B) A change to subheading 2912.12 from subheading 2901.21, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 20. A change to subheadings 2812.13 through 2912.50 from any other subheading, including another subheading within that group.
- 21. (A) A change to subheading 2912.60 from any other subheading, except from subheading 2912.11; or
 - (B) A change to subheading 2912.60 from subheading 2912.11, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 22. (A) A change to heading 2913 from any other heading, except from heading 2912; or
 - (B) A change to heading 2913 from heading 2912, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 23. A change to subheadings 2914.11 through 2914.70 from any other subheading, including another subheading within that group.

Annotated for Statistical Reporting Purposes

GN 12(t)/29.24--12(t)/29.32

- 24. A change to subheading 2915.11 from any other subheading.
- 25. (A) A change to subheading 2915.12 from any other subheading, except from subheading 2915.11; or
 - (B) A change to subheading 2915.12 from subheading 2915.11, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 26. A change to subheading 2915.13 from any other subheading.
- 27. (A) A change to subheading 2915.21 from any other subheading, except from subheading 2912.12; or
 - (B) A change to subheading 2915.21 from subheading 2912.12, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 28. (A) A change to subheadings 2915.22 through 2915.31 from any other subheading, including another subheading within that group, except from subheading 2915.21; or
 - (B) A change to subheadings 2915.22 through 2915.31 from subheading 2915.21, whether or not there is also a change from any other subheading, including another subheading within that group, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 29. A change to subheading 2915.32 from any other subheading.
- 30. (A) A change to subheadings 2915.33 through 2915.34 from any other subheading, including another subheading within that group, except from subheading 2915.21; or
 - (B) A change to subheadings 2915.33 through 2915.34 from subheading 2915.21, whether or not there is also a change from any other subheading, including another subheading within that group, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 31. A change to subheading 2915.35 from any other subheading.
- 32. (A) A change to subheadings 2915.39 through 2915.40 from any other subheading, including another subheading within that group, except from subheading 2915.21; or
 - (B) A change to subheadings 2915.39 through 2915.40 from subheading 2915.21, whether or not there is also a change from any other subheading, including another subheading within that group, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Annotated for Statistical Reporting Purposes

GN 12(t)/29.33--12(t)/29.43

- 33. A change to subheadings 2915.50 through 2915.70 from any other subheading, including another subheading within that group.
- 34. (A) A change to subheading 2915.90 from any other subheading; or
 - (B) A change to valproic salts of subheading 2915.90 from valproic acids of subheading 2915.90.
- 35. A change to subheadings 2916.11 through 2917.39 from any other subheading, including another subheading within that group.
- 36. A change to subheadings 2918.11 through 2918.21 from any other subheading, including another subheading within that group.
- 37. (A) A change to subheadings 2918.22 through 2918.23 from any other subheading, including another subheading within that group, except from subheading 2918.21; or
 - (B) A change to subheadings 2918.22 through 2918.23 from subheading 2918.21, whether or not there is also a change from any other subheading, including another subheading within that group, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 38. (A) A change to subheadings 2918.29 through 2918.30 from any other subheading, including another subheading within that group; or
 - (B) A change to parabens of subheading 2918.29 from p-hydroxybenzoic acid of subheading 2918.29.
- (A) A change to subheading 2918.90 from any other subheading, except from subheadings 2908.10 or 2915.40; or
 - (B) A change to subheading 2918.90 from subheadings 2908.10 or 2915.40, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 40. A change to heading 2919 from any other heading.
- 41. A change to subheadings 2920.10 through 2920.90 from any other subheading, including another subheading within that group.
- 42. (A) A change to subheadings 2921.11 through 2921.12 from any other heading, except from headings 2901, 2902, 2904, 2916, 2917 or 2926; or
 - (B) A change to subheadings 2921.11 through 2921.12 from any other subheading within heading 2921, including another subheading within that group, or headings 2901, 2902, 2904, 2916, 2917 or 2926, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 43. A change to subheading 2921.19 from any other subheading.

Annotated for Statistical Reporting Purposes

GN 12(t)/29.44--12(t)/29.51

- 44. (A) A change to subheadings 2921.21 through 2921.29 from any other heading, except from headings 2901, 2902, 2904, 2916, 2917 or 2926; or
 - (B) A change to subheadings 2921.21 through 2921.29 from any other subheading within heading 29.21, including another subheading within that group, or headings 2901, 2902, 2904, 2916, 2917 or 2926, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 45. A change to subheading 2921.30 from any other subheading.
- 46. (A) A change to subheadings 2921.41 through 2921.59 from any other heading, except from headings 2901, 2902, 2904, 2916, 2917 or 2926; or
 - (B) A change to subheadings 2921.41 through 2921.59 from any other subheading within heading 2921, including another subheading within that group, or headings 2901, 2902, 2904, 2916, 2917 or 2926, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 47. (A) A change to subheadings 2922.11 through 2922.50 from any other heading, except from headings 2905 through 2921; or
 - (B) A change to subheadings 2922.11 through 2922.50 from any other subheading within that group or headings 2905 through 2921, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 48. A change to subheadings 2923.10 through 2923.90 from any other subheading, including another subheading within that group.
- 49. A change to subheading 2924.10 from any other subheading.
- 50. (A) A change to subheading 2924.21 from any other subheading, except from subheading 2917.20; or
 - (B) A change to subheading 2924.21 from subheading 2917.20, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transection value method is used, or
 - (2) 50 percent where the net cost method is used.
- 51. (A) A change to subheadings 2924.22 through 2924.29 from any subheading outside that group, except from subheading 2917.20; or
 - (B) A change to subheadings 2924.22 through 2924.29 from any other subheading within that group or subheading 2917.20, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than:
 - (1) 60 percent where the transection value method is used, or
 - (2) 50 percent where the net cost method is used.

Annotated for Statistical Reporting Purposes

GN 12(t)/29.52--12(t)/29.59

- 52. A change to subheadings 2925.11 through 2928.00 from any other subheading, including another subheading within that group.
- 53. (A) A change to subheadings 2929.10 through 2929.90 from any other subheading, including another subheading within that group, except from heading 2921; or
 - (B) A change to subheadings 2929.10 through 2929.90 from heading 2921, whether or not there is also a change from any other subheading, including another subheading within that group, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 54. A change to subheadings 2930.10 through 2930.90 from any other subheading, including another subheading within that group.
- 55. A change to heading 2931 from any other heading.
- 56. (A) A change to subheadings 2932.11 through 2932.99 from any other heading; or
 - (B) A change to subheadings 2932.11 through 2932.99 from any other subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 57. (A) A change to subheadings 2933.11 through 2933.69 from any other heading; or
 - (B) A change to subheadings 2933.11 through 2933.69 from any other subheading within heading 2933, including another subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 58. (A) A change to subheading 2933.71 from any other chapter, except from chapter 28 through 38; or
 - (B) A change to subheading 2933.71 from any other subheading within chapter 28 through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 59. (A) A change to subheadings 2933.79 through 2933.90 from any other heading; or
 - (B) A change to subheadings 2933.79 through 2933.90 from any other subheading within heading 2933, including another subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Annotated for Statistical Reporting Purposes

GN 12(t)/29.60--12(t)/29.67

- 60. (A) A change to subheadings 2934.10 through 2934.90 from any other subheading, including another subheading within that group; or
 - (B) A change to nucleic acids of subheading 2934.90 from other heterocyclic compounds of subheading 2934.90.
- 61. A change to heading 2935 from any other heading.
- 62. (A) A change to subheadings 2936.10 through 2936.90 from any other heading; or
 - (B) A change to subheadings 2936.10 through 2936.90 from any other subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 63. (A) A change to subheadings 2937.10 through 2937.99 from any other chapter, except from chapters 28 through 38; or
 - (B) A change to subheadings 2937.10 through 2937.99 from any other subheading within chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 64. (A) A change to subheadings 2938.10 through 2938.90 from any other heading, except from heading 2940; or
 - (B) A change to subheadings 2938.10 through 2938.90 from any other subheading within that group or heading 2940, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 65. A change to subheadings 2939.10 through 2939.90 from any other subheading, including another subheading within that group.
- 66. (A) A change to heading 2940 from any other heading, except from heading 2938; or
 - (B) A change to heading 2940 from heading 2938, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 67. (A) A change to subheadings 2941.10 through 2941.90 from any other chapter, except from chapter 28 through 38; or
 - (B) A change to subheadings 2941.10 through 2941.90 from any other subheading within chapter 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Annotated for Statistical Reporting Purposes

GN 12(t)/29.68--12(t)/30.7

- 68. (A) A change to heading 2942 from any other chapter, except from chapter 28 through 38; or
 - (B) A change to heading 2942 from any other heading within chapter 28 through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Chapter 30.

- 1. (A) A change to subheadings 3001.10 through 3001.20 from any other heading; or
 - (B) A change to subheadings 3001.10 through 3001.20 from any other subheading within heading 3001, including another subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 2. A change to subheading 3001.90 from any other subheading.
- 3. A change to subheadings 3002.10 through 3002.90 from any other subheading, including another subheading within that group.
- 4. (A) A change to subheadings 3003.10 through 3003.90 from any other heading; or
 - (B) A change to subheadings 3003.10 through 3003.90 from any other heading within heading 3003, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 5. (A) A change to subheadings 3004.10 through 3004.32 from any other heading, except from heading 3003; or
 - (B) A change to subheadings 3004.10 through 3004.32 from heading 3003 or any other subheading within heading 3004, including another subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 6. A change to subheading 3004.39 from any other subheading.
- (A) A change to subheadings 3004.40 through 3004.50 from any other heading, except from heading 3003; or
 - (B) A change to subheadings 3004.40 through 3004.50 from heading 3003 or any other subheading within heading 3004, including another subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Annotated for Statistical Reporting Purposes

GN 12(t)/30.8--12(t)/32.4(A)

- 8. A change to subheading 3004.90 from any other subheading.
- 9. (A) A change to subheadings 3005.10 through 3005.90 from any other heading; or
 - (B) A change to subheadings 3005.10 through 3005.90 from any other heading within heading 3003, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 10. (A) A change to subheading 3006.10 from any other heading; or
 - (B) A change to subheading 3006.10 from any other subheading within heading 3006, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 11. A change to subheading 3006.20 from any other subheading.
- 12. (A) A change to subheadings 3006.30 through 3006.60 from any other heading; or
 - (B) A change to subheadings 3006.30 through 3006.60 from any other subheading within heading 3006, including another subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Chapter 31.

- 1. A change to heading 3101 from any other heading.
- 2. A change to subheadings 3102.10 through 3105.90 from any other subheading, including another subheading within that group.

Chapter 32.

- 1. A change to subheadings 3201.10 through 3202.90 from any other heading, including another subheading within that group.
- 2. A change to heading 3203 from any other heading.
- 3. A change to subheadings 3204.11 through 3204.16 from any other subheading, including another subheading within that group.
- 4. (A) For any color, as defined under the Color Index, identified in the following list of colors, a change to subheading 3204.17 from any other subheading:

Pigment yellow: 1, 3, 16, 55, 61, 62, 65, 73, 74, 75, 81, 97, 120, 151, 152, 154, 156, and 175;

Pigment orange: 4, 5, 13, 34, 36, 60, and 62;

Pigment red: 2, 3, 5, 12, 13, 14, 17, 18, 19, 22, 23, 24, 31, 32, 48, 49, 52, 53, 57, 63, 112, 119, 133, 146, 170, 171, 175, 176, 183, 185, 187, 188, 298, and 210;

Annotated for Statistical Reporting Purposes

GN 12(t)/32.4(B)--12(t)/32.15

- (B) For any color, as defined under the Color Index, not identified in the list of colors:
 - a change to subheading 3204.17 from any other subheading, except from within chapter 29; or
 - (2) a change to subheading 3204.17 from any subheading within chapter 29, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (I) 60 percent where the transaction value method is used, or
 - (II) 50 percent where the net cost method is used.
- 5. (A) A change to subheading 3204.19 from any other heading; or
 - (B) A change to subheading 3204.19 from any other subheading within heading 3204, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 6. (A) A change to subheadings 3204.20 through 3204.90 from any other chapter, except from chapter 28 through 38; or
 - (B) A change to subheadings 3204.20 through 3204.90 from any other subheading within chapter 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 7. A change to heading 3205 from any other heading.
- 8. (A) A change to subheadings 3206.11 through 3206.50 from any other chapter, except from chapter 28 through 38; or
 - (B) A change to subheadings 3206.11 through 3206.50 from any other subheading within chapter 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- A change to subheadings 3207.10 through 3207.40 from any other subheading, including another subheading within that group.
- 10. A change to headings 3208 through 3210 from any heading outside that group.
- 11. A change to heading 3211 from any other heading.
- 12. A change to subheadings 3212.10 through 3212.90 from any other subheading, including another subheadings within that group.
- 13. A change to heading 3213 from any other heading.
- 14. A change to subheadings 3214.10 through 3214.90 from any other subheading, including another subheading within that group.
- 15. A change to heading 3215 from any other heading.

Annotated for Statistical Reporting Purposes

GN 12(t)/33.1--12(t)/33.9

Chapter 33.

- 1. A change to subheading 3301.11 from any other subheading.
- 2. (A) A change to subheadings 3301.12 through 3301.13 from any other chapter; or
 - (B) A change to subheadings 3301.12 through 3301.13 from any other subheading within chapter 33, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 3. A change to subheading 3301.14 from any other subheading.
- 4. (A) A change to subheading 3301.19 from any other chapter; or
 - (B) A change to subheading 3301.19 from any other subheading within chapter 33, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- A change to subheadings 3301.21 through 3301.26 from any other subheading, including another subheadings within that group.
- 6. (A) A change to subheadings 3301.29 through 3301.90 from any other chapter; or
 - (B) A change to subheadings 3301.29 through 3301.90 from any other subheading within chapter 33, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 7. A change to heading 3302 from any other heading, except from headings 2207 through 2208.
- 8. (A) A change to heading 3303 from any other chapter; or
 - (B) A change to heading 3303 from any other heading within chapter 33, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 9. (A) A change to subheadings 3304.10 through 3305.90 from any heading outside that group, except from headings 3306 through 3307; or
 - (B) A change to subheadings 3304.10 through 3305.90 from any other subheading within that group or headings 3306 through 3307, whether or not there is also a change from any heading outside that group, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Annotated for Statistical Reporting Purposes

GN 12(t)/33.10--12(t)/34.3

- (A) A change to subheading 3306.10 from any other heading, except from headings 3304 through 3305 or 3307; or
 - (B) A change to subheadings 3306.10 from headings 3304 through 3305 or 3307, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 11. A change to subheading 3306.20 from any other subheading, except from headings 5201 through 5203, chapter 54 or headings 5501 through 5507.
- 12. (A) A change to subheading 3306.90 from any other heading, except from headings 3304 through 3305 or 3307; or
 - (B) A change to subheading 3306.90 from headings 3304 through 3305 or 3307, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 13. (A) A change to subheadings 3307.10 through 3307.90 from any other heading, except from headings 3304 through 3306; or
 - (B) A change to subheadings 3307.10 through 3307.90 from headings 3304 through 3306, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Chapter 34.

- 1. (A) A change to subheadings 3401.11 through 3401.20 from any other heading; or
 - (B) A change to subheadings 3401.11 through 3401.20 from any other subheading within heading 3401, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 65 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- (A) A change to subheadings 3402.11 through 3402.12 from any other heading, except to linear alkylbenzene sulfonic acid or linear alkylbenzene sulfonates of subheading 3402.11 from linear alkylbenzene of subheading 3817.10; or
 - (B) A change to subheadings 3402.11 through 3402.12 from any other subheading, including another subheading within heading 34.02, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 65 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 3. A change to subheading 3402.13 from any other subheading.

Annotated for Statistical Reporting Purposes

GN 12(t)/34.4--12(t)35.5(B)

- 4. (A) A change to subheading 3402.19 from any other heading; or
 - (B) A change to subheading 3402.19 from any other subheading within heading 3402, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 65 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 5. (A) A change to subheadings 3402.20 through 3402.90 from any subheading outside that group; or
 - (B) A change to subheadings 3402.20 through 3402.90 from any other subheading within that group, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than:
 - (1) 65 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 6. A change to subheadings 3403.11 through 3403.99 from any other subheading, including another subheading within that group.
- 7. A change to subheadings 3404.10 through 3404.90 from any other subheading, including another subheading within that group.
- 8. A change to subheadings 3405.10 through 3405.40 from any other subheading, including another subheading within that group.
- 9. (A) A change to subheading 3405.90 from any other heading; or
 - (B) A change to subheading 3405.90 from any other subheading within heading 3405, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 65 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- A change to headings 3406 through 3407 from any other heading, including another heading within that group.

Chapter 35.

- 1. A change to subheadings 3501.10 through 3501.90 from any other subheading, including another subheading within that group.
- 2. A change to subheadings 3502.11 through 3502.19 from any subheading outside that group.
- 3. A change to subheadings 3502.20 through 3502.90 from any other subheading, including another subheading within that group.
- 4. A change to headings 3503 through 3504 from any other heading, including another heading within that group.
- 5. (A) A change to subheadings 3505.10 through 3505.20 from any other heading; or
 - (B) A change to subheadings 3505.10 through 3505.20 from any other subheading within heading 3505, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

Annotated for Statistical Reporting Purposes

GN 12(t)/35.5(B)(1)--12(t)/37.3

- (1) 65 percent where the transaction value method is used, or
- (2) 50 percent where the net cost method is used.
- 6. (A) A change to subheadings 3506.10 through 3506.99 from any other heading; or
 - (B) A change to subheadings 3506.10 through 3506.99 from any other subheading within heading 3506, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 65 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 7. A change to subheadings 3507.10 through 3507.90 from any other subheading, including another subheading within that group.

Chapter 36.

- A change to headings 3601 through 3603 from any other heading, including another heading within that group.
- 2. (A) A change to subheadings 3604.10 through 3604.90 from any other heading; or
 - (B) A change to subheadings 3604.10 through 3604.90 from any other subheading within heading 3604, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 65 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 3. A change to heading 3605 from any other heading.
- 4. A change to subheading 3606.10 from any other subheading.
- 5. (A) A change to subheading 3606.90 from any other heading; or
 - (B) A change to subheading 3606.90 from any other subheading within heading 3606, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 65 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Chapter 37.

- 1. A change to headings 3701 through 3703 from any other chapter.
- 2. A change to heading 3704 from any other heading.
- 3. A change to headings 3705 through 3706 from any heading outside that group.

Annotated for Statistical Reporting Purposes

GN 12(t)/37.4--12(t)/38.9

- 4. (A) A change to subheadings 3707.10 through 3707.90 from any other chapter; or
 - (B) A change to subheadings 3707.10 through 3707.90 from any other subheading within chapter 37, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 65 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Chapter 38.

- 1. A change to subheadings 3801.10 through 3801.90 from any other subheading, including another subheading within that group.
- 2. (A) A change to subheadings 3802.10 through 3802.90 from any other heading; or
 - (B) A change to subheadings 3802.10 through 3802.90 from any other subheading within heading 3802, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 3. A change to heading 3803 through 3804 from any other heading, including another heading within that group.
- 4. A change to subheadings 3805.10 through 3805.90 from any other subheading, including another subheading within that group.
- 5. A change to subheadings 3806.10 through 3806.90 from any other subheading, including another subheading within that group.
- 6. A change to heading 3807 from any other heading.
- 7. A change to heading 3808 from any other heading, provided there is a regional value content of not less than:
 - (A) 60 percent where the transaction value method is used and the good contains no more than one active ingredient, or 80 percent where the transaction value method is used and the good contains more than one active ingredient; or
 - (B) 50 percent where the net cost method is used and the good contains no more than one active ingredient, or 70 percent where the net cost method is used and the good contains more than one active ingredient.
- 8. (A) A change to subheading 3809.10 from any other subheading, except from subheading 3505.10; or
 - (B) A change to subheading 3809.10 from subheading 3505.10, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 9. A change to subheadings 3809.91 through 3809.92 from any other subheading, including another subheading within that group.

Annotated for Statistical Reporting Purposes

GN 12(t)/38.10--12(t)/38.17

- 10. (A) A change to subheading 3809.93 from any other heading; or
 - (B) A change to subheading 3809.93 from any other subheading within heading 38.09, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the not cost method is used.
- 11. (A) A change to subheadings 3810.10 through 3810.90 from any other chapter, except from chapters 28 through 38; or
 - (B) A change to subheadings 3810.10 through 3810.90 from any other subheading within chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 12. (A) A change to subheadings 3811.11 through 3811.19 from any other chapter, except from chapters 28 through 38; or
 - (B) A change to subheadings 3811.11 through 3811.19 from any other subheading within chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 13. A change to subheadings 3811.21 through 3811.29 from any other subheading, including another subheading within that group.
- 14. (A) A change to subheading 3811.90 from any other chapter, except from chapters 28 through 38; or
 - (B) A change to subheading 3811.90 from any other subheading within chapters 28s through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 15. (A) A change to subheadings 3812.10 through 3812.30 from any other chapter, except from chapters 28 through 38; or
 - (B) A change to subheadings 3812.10 through 3812.30 from any other subheading within chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- A change to headings 3813 through 3814 from any other heading, including another heading within that group.
- 17. A change to subheadings 3815.11 through 3815.90 from any other subheading, including another subheading within that group.

Annotated for Statistical Reporting Purposes

GN 12(t)/38.18--12(t)/38.28

- 18. (A) A change to heading 3816 from any other chapter, except from chapters 28 through 38; or
 - (B) A change to heading 3816 from any other subheading within chapters 28 through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 19. A change to subheadings 3817.10 through 3817.20 from any other subheading, including another subheading within that group.
- 20. A change to headings 3818 through 3819 from any other heading, including another heading within that group.
- 21. (A) A change to heading 3820 from any other heading, except from subheading 2905.31 or 2905.49; or
 - (B) A change to heading 3820 from subheading 2905.31 or 2905.49, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 22. (A) A change to heading 3821 from any other heading, except from heading 35.03; or
 - (B) A change to heading 3821 from heading 3503, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 23. (A) A change to heading 3822 from any other chapter, except from chapters 28 through 38; or
 - (B) A change to heading 3822 from any other subheading within chapters 28 through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 24. A change to subheadings 3823.11 through 3823.13 from any other heading, except from heading 1520.
- 25. A change to subheading 3823.19 from any other subheading.
- 26. A change to subheading 3823.70 from any other heading, except from heading 1520.
- 27. A change to subheadings 3824.10 through 3824.20 from any other subheading, including another subheading within that group.
- 28. (A) A change to subheading 3824.30 from any other subheading, except from heading 2849; or
 - (B) A change to subheading 3824.30 from heading 2849, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Annotated for Statistical Reporting Purposes

GN 12(t)/38.29--12(t)/39.7

- A change to subheadings 3824.40 through 3824.60 from any other subheading, including another subheading within that group.
- 30. (A) A change to subheadings 3824.71 through 3824.90 from any other chapter, except from chapters 28 through 38; or
 - (B) A change to subheadings 3824.71 through 3824.90 from any other subheading within chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Chapter 39.

- 1. A change to headings 3901 through 3920 from any other heading, including another heading within that group, provided there is a regional value content of not less than:
 - (A) 60 percent where the transaction value method is used, or
 - (B) 50 percent where the net cost method is used.
- 2. A change to subheadings 3921.11 through 3921.13 from any other heading, provided there is a regional value content of not less than:
 - (A) 60 percent where the transaction value method is used, or
 - (B) 50 percent where the net cost method is used.
- 3. A change to subheading 3921.14 from any other heading, except from subheadings 3920.20 or 3920.71. In addition, the regional value content must be not less than:
 - (A) 60 percent where the transaction value method is used, or
 - (B) 50 percent where the net cost method is used.
- 4. A change to subheading 3921.19 from any other heading, provided there is a regional value content of not less than:
 - (A) 60 percent where the transaction value method is used, or
 - (B) 50 percent where the net cost method is used.
- 5. A change to subheading 3921.90 from any other heading, except from subheadings 3920.20 or 3920.71. In addition, the regional value content must be not less than:
 - (A) 60 percent where the transaction value method is used, or
 - (B) 50 percent where the net cost method is used.
- 6. A change to heading 3922 from any other heading, provided there is a regional value content of not less than:
 - (A) 60 percent where the transaction value method is used, or
 - (B) 50 percent where the net cost method is used.
- 7. A change to subheadings 3923.10 through 3923.21 from any other heading, provided there is a regional value content of not less than:
 - (A) 60 percent where the transaction value method is used, or
 - (B) 50 percent where the net cost method is used.

Annotated for Statistical Reporting Purposes

GN 12(t)/39.8--12(t)/40.4

- 8. A change to subheading 3923.29 from any other heading, except from subheadings 3920.20 or 3920.71. In addition, the regional value content must be not less than:
 - (A) 60 percent where the transaction value method is used, or
 - (B) 50 percent where the net cost method is used.
- 9. A change to subheadings 3923.30 through 3923.90 from any other heading, provided there is a regional value content of not less than:
 - (A) 60 percent where the transaction value method is used, or
 - (B) 50 percent where the net cost method is used.
- 10. A change to headings 3924 through 3926 from any other heading, including another heading within that group, provided there is a regional value content of not less than:
 - (A) 60 percent where the transaction value method is used, or
 - (B) 50 percent where the net cost method is used.

Chapter 40.

Chapter rule 1: For the purposes of the subdivisions pertaining to this chapter, whenever the subdivision designation is underscored, the provisions of subdivision (d) of this note may apply to goods for use in a motor vehicle of chapter 87.

- 1. (A) A change to headings 4001 through 4006 from any other chapter; or
 - (B) A change to headings 4001 through 4006 from any other heading within chapter 40, including another heading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 2. A change to headings 4007 through 4008 from any heading outside that group.
- 3. A change to subheadings 4009.10 through 4009.40 from any other heading, except from headings 4010 through 4017.
- 4. (A) A change to tubes, pipes or hoses of subheading 4009.50, of a kind for use in a motor vehicle provided for in tariff items 8702.10.60 or 8702.90.60, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 8711, from any other heading, except from headings 4010 through 4017; or
 - (B) A change to tubes, pipes or hoses of subheading 4009.50, of a kind for use in a motor vehicle provided for in tariff items 8702.10.60 or 8702.90.60, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 8711, from subheadings 4009.10 through 4017.00, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction method is used, or
 - (2) 50 percent where the net cost method is used; or
 - (C) A change to tubes, pipes or hoses of subheading 4009.50, other than those of a kind for use in a motor vehicle provided for in tariff items 8702.10.60 or 8702.90.60, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 8711, from any other heading, except from headings 4010 through 4017.

Annotated for Statistical Reporting Purposes

GN 12(t)/40.SR5--12(t)/42.3

Subheading rule: The underscoring of the designation in subdivision 5 pertains to goods provided for in subheading 4010.10 or heading 4011 for use in a motor vehicle of chapter 87.

- 5. A change to headings 4010 through 4011 from any other heading, except from headings 4009 through 4017.
- A change to subheading 4012.10 from any other subheading, except from tariff items 4012.20.15 or 4012.20.60.
- A change to subheadings 4012.20 through 4012.90 from any other heading, except from headings 4009 through 4017.
- 8. A change to headings 4013 through 4015 from any other heading, except from headings 4009 through 4017.
- 9. A change to subheadings 4016.10 through 4016.92 from any other heading, except from headings 4009 through 4017.
- <u>10.</u> A change to tariff item 4016.93.10 from any other heading, except from tariff items 4008.19.20, 4008.19.60 or 4008.29.20.
- 11. A change to subheading 4016.93 from any other heading, except from headings 4009 through 4017.
- 12. A change to subheadings 4016.94 through 4016.95 from any other heading, except from headings 4009 through 4017.
- 13. A change to tariff items 4016.99.30 or 4016.99.55 from any other subheading, provided that there is a regional value content of not less than 50 percent under the net cost method.
- 14. A change to subheading 4016.99 from any other heading, except from headings 4009 through 4017.
- 15. A change to heading 4017 from any other heading, except from headings 4009 through 4016.

Chapter 41.

- 1. A change to headings 4101 through 4103 from any other chapter.
- 2. A change to heading 4104 from any other heading, except from headings 4105 through 4111.
- 3. A change to heading 4105 from headings 4101 through 4103, tariff item 4105.19.10, or any other chapter.
- 4. A change to heading 4106 from headings 4101 through 4103, tariff item 4106.19.20, or any other chapter.
- 5. A change to heading 4107 from headings 4101 through 4103, tariff item 4107.10.20, or any other chapter.
- 6. A change to headings 4108 through 4111 from any other heading, except from headings 4104 through 4111.

Chapter 42.

- 1. A change to heading 4201 from any other chapter.
- 2. A change to subheading 4202.11 from any other chapter.
- 3. A change to subheading 4202.12 from any other chapter, except from headings 5407, 5408 or 5512 through 5516 or tariff items 5903.10.15, 5903.10.18, 5903.10.20, 5903.10.25, 5903.20.15, 5903.20.18, 5903.20.20, 5903.20.25, 5903.90.15, 5903.90.18, 5903.90.20, 5903.90.25, 5906.99.20, 5906.99.25, 5907.00.05, 5907.00.15 or 5907.00.60.

Annotated for Statistical Reporting Purposes

GN 12(t)/42.4--12(t)/48.6

- 4. A change to subheadings 4202.19 through 4202.21 from any other chapter.
- A change to subheading 4202.22 from any other chapter, except from headings 5407, 5408 or 5512 through 5516 or tariff items 5903.10.15, 5903.10.18, 5903.10.20, 5903.10.25, 5903.20.15, 5903.20.18, 5903.20.20, 5903.20.25, 5903.90.15, 5903.90.18, 5903.90.20, 5903.90.25, 5906.99.20, 5906.99.25, 5907.00.05, 5907.00.15 or 5907.00.60.
- 6. A change to subheadings 4202.29 through 4202.31 from any other chapter.
- 7. A change to subheading 4202.32 from any other chapter, except from headings 5407, 5408 or 5512 through 5516 or tariff items 5903.10.15, 5903.10.18, 5903.10.20, 5903.10.25, 5903.20.15, 5903.20.18, 5903.20.20, 5903.20.25, 5903.90.15, 5903.90.18, 5903.90.20, 5903.90.25, 5906.99.20, 5906.99.25, 5907.00.05, 5907.00.15 or 5907.00.60.
- 8. A change to subheadings 4202.39 through 4202.91 from any other chapter.
- 9. A change to subheading 4202.92 from any other chapter, except from headings 5407, 5408 or 5512 through 5516 or tariff items 5903.10.15, 5903.10.18, 5903.10.20, 5903.10.25, 5903.20.15, 5903.20.18, 5903.20.20, 5903.20.25, 5903.90.15, 5903.90.18, 5903.90.20, 5903.90.25, 5906.99.20, 5906.99.25, 5907.00.05, 5907.00.15 or 5907.00.60.
- 10. A change to subheading 4202.99 from any other chapter.
- 11. A change to headings 4203 through 4206 from any other chapter.

Chapter 43.

- 1. A change to heading 4301 from any other chapter.
- 2. A change to heading 4302 from any other heading.
- 3. A change to headings 4303 through 4304 from any heading outside that group.

Chapter 44. A change to headings 4401 through 4421 from any other heading, including another heading within that group.

Chapter 45.

- 1. A change to headings 4501 through 4502 from any other chapter.
- 2. A change to headings 4503 through 4504 from any heading outside that group.

Chapter 46.

- 1. A change to heading 4601 from any other chapter.
- 2. A change to heading 4602 from any other heading.

Chapter 47. A change to headings 4701 through 4707 from any other chapter.

Chapter 48.

- 1. A change to headings 4801 through 4807 from any other chapter.
- 2. A change to headings 4808 through 4809 from any heading outside that group.
- 3. A change to headings 4810 through 4813 from any other chapter.
- 4. A change to headings 4814 through 4815 from any heading outside that group.
- 5. A change to heading 4816 from any other heading, except from heading 4809.
- 6. A change to headings 4817 through 4823 from any heading outside that group.

Annotated for Statistical Reporting Purposes

GN 12(t)/49--12(t)/55.2

Chapter 49. A change to headings 4901 through 4911 from any other chapter.

Chapter 50.

- 1. A change to headings 5001 through 5003 from any other chapter.
- 2. A change to headings 5004 through 5006 from any heading outside that group.
- 3. A change to heading 5007 from any other heading.

Chapter 51.

- 1. A change to headings 5101 through 5105 from any other chapter.
- 2. A change to headings 5106 through 5110 from any heading outside that group.
- 3. A change to headings 5111 through 5113 from any heading outside that group, except from headings 5106 through 5110, 5205 through 5206, 5401 through 5404 or 5509 through 5510.

Chapter 52.

- 1. A change to headings 5201 through 5207 from any other chapter, except from headings 5401 through 5405 or 5501 through 5507.
- 2. A change to headings 5208 through 5212 from any heading outside that group, except from headings 5106 through 5110, 5205 through 5206, 5401 through 5404 or 5509 through 5510.

Chapter 53.

- 1. A change to headings 5301 through 5305 from any other chapter.
- 2. A change to headings 5306 through 5308 from any heading outside that group.
- 3. A change to heading 5309 from any other heading, except from headings 5307 through 5308.
- 4. A change to headings 5310 through 5311 from any heading outside that group, except from headings 5307 through 5308.

Chapter 54.

- A change to headings 5401 through 5406 from any other chapter, except from headings 5201 through 5203 or 5501 through 5507.
- A change to tariff items 5407.61.11, 5407.61.21 or 5407.61.91 from tariff items 5402.43.10 or 5402.52.10, or from any other chapter, except from headings 5106 through 5110, 5205 through 5206 or 5509 through 5510.
- 3. A change to heading 5407 from any other chapter, except from headings 5106 through 5110, 5205 through 5206 or 5509 through 5510.
- 4. A change to heading 5408 from any other chapter, except from headings 5106 through 5110, 5205 through 5206 or 5509 through 5510.

Chapter 55.

- A change to headings 5501 through 5511 from any other chapter, except from headings 5201 through 5203 or 5401 through 5405.
- 2. A change to headings 5512 through 5516 from any heading outside that group, except from headings 5106 through 5110, 5205 through 5206, 5401 through 5404 or 5509 through 5510.

Annotated for Statistical Reporting Purposes

GN 12(t)/56--12(t)/61.CR1

Chapter 56. A change to headings 5601 through 5609 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, or chapters 54 through 55.

Chapter 57.

A change to headings 5701 through 5705 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5308 or 5311, chapter 54, or headings 5508 through 5516; <u>provided</u> that for purposes of trade between the United States and Mexico, a good of chapter 57 shall be treated as an originating good only if any of the following changes in tariff classification were satisfied within the territory of one or more of the parties:

- (a) A change to subheadings 5703.20 or 5703.30 or heading 5704 from any heading outside chapter 57 other than headings 5106 through 5113, 5204 through 5212, 5308, 5311 or any headings of chapters 54 or 55; or
- (b) A change to any other heading or subheading of chapter 57 from any heading outside that chapter other than headings 5106 through 5113, 5204 through 5212, 5308, 5311, any heading of chapter 54 or headings 5508 through 5516.
- <u>Chapter 58</u>. A change to headings 5801 through 5811 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, or chapters 54 through 55.

Chapter 59.

- 1. A change to heading 5901 from any other chapter, except from headings 5111 through 5113, 5208 through 5212, 5310 through 5311, 5407 through 5408 or 5512 through 5516.
- 2. A change to heading 5902 from any other heading, except from headings 5106 through 5113, 5204 through 5212, or 5306 through 5311, or chapters 54 through 55.
- 3. A change to headings 5903 through 5908 from any other chapter, except from headings 5111 through 5113, 5208 through 5212, 5310 through 5311, 5407 through 5408 or 5512 through 5516.
- 4. A change to heading 5909 from any other chapter, except from headings 5111 through 5113, 5208 through 5212 or 5310 through 5311, chapter 54, or headings 5512 through 5516.
- 5. A change to heading 5910 from any other heading, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, or chapters 54 through 55.
- 6. A change to heading 5911 from any other chapter, except from headings 5111 through 5113, 5208 through 5212, 5310 through 5311, 5407 through 5408 or 5512 through 5516.
- <u>Chapter 60</u>. A change to headings 6001 through 6002 from any other chapter, except from headings 5106 through 5113, chapter 52, headings 5307 through 5308, or 5310 through 5311, or chapters 54 through 55.

Chapter 61.

Chapter rule 1: A change to any of the following headings or subheadings for visible lining fabrics:

5111 through 5112, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24 (excluding tariff items 5408.22.10, 5408.23.11, 5408.23.21 or 5408.24.10), 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6002.43 or 6002.91 through 6002.93,

from any other heading outside that group.

Annotated for Statistical Reporting Purposes

GN 12(t)/61.CR2--12(t)/61.5

Chapter rule 2: For purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good, and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in chapter rule 1 for this chapter, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.

Chapter rule 3: For purposes of trade between the United States and Mexico, sweaters of subheadings 6110.30, 6103.23 or 6104.23, and sweaters otherwise described in subheading 6110.30 that are classified as part of an ensemble in subheadings 6103.23 or 6104.23, shall be treated as an originating good only if any of the following changes in tariff classification is satisfied within the territory of one or more of the NAFTA parties:

- (a) A change to tariff items 6110.30.10, 6110.30.15, 6110.30.20 or 6110.30.30 from any heading outside chapter 61 other than headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311, any heading of chapters 54 or 55 or headings 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties; or
- (b) A change to subheading 6110.30 from any heading outside chapter 61 other than headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311, any heading of chapter 54, headings 5508 through 5516, or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more NAFTA parties.
- 1. A change to subheadings 6101.10 through 6101.30 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 2. A change to subheading 6101.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 3. A change to subheadings 6102.10 through 6102.30 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 4. A change to subheading 6102.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, <u>provided</u> that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 5. A change to subheadings 6103.11 through 6103.12 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.

Annotated for Statistical Reporting Purposes

GN 12(t)/61.6--12(t)61.13(A)

- 6. A change to tariff items 6103.19.60 or 6103.19.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 7. A change to subheading 6103.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 60.01 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 8. A change to subheadings 6103.21 through 6103.29 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or heading 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) with respect to a garment described in heading 6101 or a jacket or a blazer described in heading 6103, of wool, fine animal hair, cotton or man-made fibers, imported as part of an ensemble of these subheadings, the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 9. A change to subheadings 6103.31 through 6103.33 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 10. A change to tariff items 6103.39.40 or 6103.39.80 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 11. A change to subheading 6103.39 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 12. A change to subheadings 6103.41 through 6103.49 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 13. A change to subheadings 6104.11 through 6104.13 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and

Annotated for Statistical Reporting Purposes

GN 12(t)/61.13(B)--12(t)/61.20

- (B) the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 14. A change to tariff items 6104.19.40 or 6104.19.80 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 15. A change to subheading 6104.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 16. A change to subheadings 6104.21 through 6104.29 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) with respect to a garment described in heading 6102, a jacket or a blazer described in heading 6104, or a skirt described in heading 6104, of wool, fine animal hair, cotton or man-made fibers, imported as part of an ensemble of these subheadings, the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 17. A change to subheadings 6104.31 through 6104.33 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 18. A change to tariff item 6104.39.20 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 19. A change to subheading 6104.39 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 20. A change to subheadings 6104.41 through 6104.49 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.

Annotated for Statistical Reporting Purposes

GN 12(t)/61.21--12(t)/61.29

- 21. A change to subheadings 6104.51 through 6104.53 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 22. A change to tariff items 6104.59.40 or 6104.59.80 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 23. A change to subheading 6104.59 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 24. A change to subheadings 6104.61 through 6104.69 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 25. A change to headings 6105 through 6106 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 26. A change to subheadings 6107.11 through 6107.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 27. (A) A change to subheading 6107.21 from tariff item 6002.92.10, provided that the good, exclusive of collar, cuffs, waistband or elastic, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties; or
 - (B) A change to subheading 6107.21 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 28. A change to subheadings 6107.22 through 6107.99 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 29. A change to subheadings 6108.11 through 6108.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.

Annotated for Statistical Reporting Purposes

GN 12(t)/61.30--12(t)/61.38

- 30. (A) A change to subheading 6108.21 from tariff item 6002.92.10, provided that the good, exclusive of waistband, elastic or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties; or
 - (B) A change to subheading 6108.21 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 31. A change to subheadings 6108.22 through 6108.29 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, <u>provided</u> that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 32. (A) A change to subheading 6108.31 from tariff item 6002.92.10, provided that the good, exclusive of collar, cuffs, waistband, elastic or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties; or
 - (B) A change to subheading 6108.31 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 33. A change to subheadings 6108.32 through 6108.39 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, <u>provided</u> that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 34. A change to subheadings 6108.91 through 6108.99 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 35. A change to headings 6109 through 6111 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 36. A change to subheadings 6112.11 through 6112.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 37. A change to subheading 6112.20 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that:
 - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) with respect to a garment described in headings 6101, 6102, 6201 or 6202, of wool, fine animal hair, cotton or man-made fibers, imported as part of a ski-suit of this subheading, the visible lining fabric listed in chapter rule 1 for chapter 61 satisfies the tariff change requirements provided therein.
- 38. A change to subheadings 6112.31 through 6112.49 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.

Annotated for Statistical Reporting Purposes

GN 12(t)/61.39--12(t)/62.2

39. A change to headings 6113 through 6117 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or heading 5508 through 5516 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.

Chapter 62.

Chapter rule 1: A change to any of the following headings or subheadings for visible lining fabrics:

5111 through 5112, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24 (excluding tariff items 5408.22.10, 5408.23.11, 5408.23.21 and 5408.24.10), 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6002.43 or 6002.91 through 6002.93,

from any other heading outside that group.

Chapter rule 2: Apparel goods of this chapter shall be considered to originate if they are both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:

- (A) Velveteen fabrics of subheading 5801.23, containing 85 per cent or more by weight of cotton;
- (B) Corduroy fabrics of subheading 5801.22, containing 85 per cent or more by weight of cotton and containing more than 7.5 wales per centimeter;
- (C) Fabrics of subheadings 5111.11 or 5111.19, if hand-woven, with a loom width of less than 76 cm, woven in the United Kingdom in accordance with the rules and regulations of the Harris Tweed Association, Ltd., and so certified by the Association;
- (D) Fabrics of subheading 5112.30, weighing not more than 340 grams per square meter, containing wool, not less than 20 per cent by weight of fine animal hair and not less than 15 per cent by weight of man-made staple fibers; or
- (E) Batiste fabrics of subheadings 5513.11 or 5513.21, of square construction, of single yarns exceeding 76 metric count, containing between 60 and 70 warp ends and filling picks per square centimeter, of a weight not exceeding 110 grams per square meter.

Chapter rule 3: For purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in chapter rule 1 for this chapter, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.

- 1. A change to subheadings 6201.11 through 6201.13 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 2. A change to subheading 6201.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.

Annotated for Statistical Reporting Purposes

GN 12(t)/62.3--12(t)/62.10

- 3. A change to subheadings 6201.91 through 6201.93 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 4. A change to subheading 6201.99 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 5. A change to subheadings 6202.11 through 6202.13 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or heading 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 6. A change to subheading 6202.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 7. A change to subheadings 6202.91 through 6202.93 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 60.02, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 8. A change to subheading 6202.99 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 9. A change to subheadings 6203.11 through 6203.12 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 10. A change to tariff items 6203.19.50 or 6203.19.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.

Annotated for Statistical Reporting Purposes

GN 12(t)/62.11--12(t)/62.17

- 11. A change to subheading 6203.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 12. A change to subheadings 6203.21 through 6203.29 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) with respect to a garment described in heading 6201 or a jacket or a blazer described in heading 6203, of wool, fine animal hair, cotton or man-made fibers, imported as part of an ensemble of these subheadings, the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 13. A change to subheadings 6203.31 through 6203.33 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 14. A change to tariff items 6203.39.50 or 6203.39.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 15. A change to subheading 6203.39 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 16. A change to subheadings 6203.41 through 6203.49 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 17. A change to subheadings 6204.11 through 6204.13 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.

Annotated for Statistical Reporting Purposes

GN 12(t)/62.18--12(t)/62.24

- 18. A change to tariff items 6204.19.40 or 6204.19.80 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 19. A change to subheading 6204.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 20. A change to subheadings 6204.21 through 6204.29 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) with respect to a garment described in heading 6202, a jacket or a blazer described in heading 6204, or a skirt described in heading 6204, of wool, fine animal hair, cotton or man-made fibers, imported as part of an ensemble of these subheadings, the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 21. A change to subheadings 6204.31 through 6204.33 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 22. A change to tariff items 6204.39.60 or 6204.39.80 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 23. A change to subheading 6204.39 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 24. A change to subheadings 6204.41 through 6204.49 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.

Annotated for Statistical Reporting Purposes

GN 12(t)/62.25--12(t)/62.SR30(g)

- 25. A change to subheadings 6204.51 through 6204.53 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 26. A change to tariff item 6204.59.40 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 27. A change to subheading 6204.59 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 28. A change to subheadings 6204.61 through 6204.69 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 29. A change to subheading 6205.10 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.

Subheading rule: Men's or boys' shirts of cotton (subheading 6205.20) or of man-made fibers (subheading 6205.30) shall be considered to originate if they are both cut and assembled in the territory of one or more of the parties and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:

- (a) Fabrics of subheadings 5208.21, 5208.22, 5208.29, 5208.31, 5208.32, 5208.39, 5208.41, 5208.42, 5208.49, 5208.51, 5208.52 or 5208.59, of average yarn number exceeding 135 metric;
- (b) Fabrics of subheadings 5513.11 or 5513.21, not of square construction, containing more than 70 warp ends and filling picks per square centimeter, of average yarn number exceeding 70 metric;
- (c) Fabrics of subheadings 5210.21 or 5210.31, not of square construction, containing more than 70 warp ends and filling picks per square centimeter, of average yarn number exceeding 70 metric;
- (d) Fabrics of subheadings 5208.22 or 5208.32, not of square construction, containing more than 75 warp ends and filling picks per square centimeter, of average yarn number exceeding 65 metric;
- (e) Fabrics of subheadings 5407.81, 5407.82 or 5407.83, weighing less than 170 grams per square meter, having a dobby weave created by a dobby attachment;
- (f) Fabrics of subheadings 5208.42 or 5208.49, not of square construction, containing more than 85 warp ends and filling picks per square centimeter, of average yarn number exceeding 85 metric;
- (g) Fabrics of subheading 5208.51, of square construction, containing more than 75 warp ends and filling picks per square centimeter, made with single y rns, of average yarn number 95 or greater metric;

Annotated for Statistical Reporting Purposes

GN 12(t)/62.SR30(h)--12(t)/62.38

- (h) Fabrics of subheading 5208.41, of square construction, with a gingham pattern, containing more than 85 warp ends and filling picks per square centimeter, made with single yarns, of average yarn number 95 or greater metric, and characterized by a check effect produced by the variation in color of the yarns in the warp and filling; or
- (i) Fabrics of subheading 5208.41, with the warp colored with vegetable dyes, and the filling yarns white or colored with vegetable dyes, of average yarn number greater than 65 metric.
- 30. A change to subheadings 6205.20 through 6205.30 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 31. A change to subheading 6205.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 32. A change to headings 6206 through 6210 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 33. A change to subheadings 6211.11 through 6211.12 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 34. A change to subheading 6211.20 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that:
 - (A) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties, and
 - (B) with respect to a garment described in heading 6101, 6102, 6201 or 6202, of wool, fine animal hair, cotton or man-made fibers, imported as part of a ski-suit of this subheading, the visible lining fabric listed in chapter rule 1 for chapter 62 satisfies the tariff change requirements provided therein.
- 35. A change to subheadings 6211.31 through 6211.49 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 36. A change to subheading 6212.10 from any other chapter, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 37. A change to subheadings 6212.20 through 6212.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 38. A change to headings 6213 through 6217 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapter 54, or headings 5508 through 5516, 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.

Annotated for Statistical Reporting Purposes

GN 12(t)/63--12(t)/65

Chapter 63.

Chapter rule 1: For purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.

- 1. A change to headings 6301 through 6302 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapters 54 through 55, or headings 5801 through 5802 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 2. A change to tariff item 6303.92.10 from tariff items 5402.43.10 or 5402.52.10 or any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapters 54 through 55, or headings 5801 through 5802 or 6001 through 6002, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 3. A change to heading 6303 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapters 54 through 55, or headings 5801 through 5802 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.
- 4. A change to headings 6304 through 6310 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311, chapters 54 through 55, or headings 5801 through 5802 or 6001 through 6002, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA parties.

Chapter 64.

- 1. A change to headings 6401 through 6405 from any heading outside that group, except from subheading 6406.10, provided there is a regional value content of not less than 55 percent under the net cost method.
- 2. A change to subheading 6406.10 from any other subheading, except from headings 6401 through 6405, provided there is a regional value content of not less than 55 percent under the net cost method.
- 3. A change to subheadings 6406.20 through 6406.99 from any other chapter.

Chapter 65.

- 1. A change to headings 6501 through 6502 from any other chapter.
- 2. A change to headings 6503 through 6507 from any heading outside that group.

Annotated for Statistical Reporting Purposes

GN 12(t)/66--12(t)/71.1

Chapter 66.

- A change to heading 6601 from any other heading, except from a combination of both:
 - (A) subheading 6603.20; and
 - (B) headings 3920 through 3921, 5007, 5111 through 5113, 5208 through 5212, 5309 through 5311, 5407 through 5408, 5512 through 5516, 5602 through 5603, 5801 through 5811, 5901 through 5911 or 6001 through 6002.
- 2. A change to heading 6602 from any other heading.
- 3. A change to heading 6603 from any other chapter.

Chapter 67.

- 1. A change to tariff item 6701.00.30 from any other tariff item.
- 2. A change to heading 6701 from any other chapter.
- 3. A change to heading 6702 from any other heading.
- 4. A change to heading 6703 from any other chapter.
- 5. A change to heading 6704 from any other heading.

Chapter 68.

- 1. A change to headings 6801 through 6811 from any other chapter.
- 2. A change to subheading 6812.10 from any other chapter.
- 3. A change to subheading 6812.20 from any other subheading.
- 4. A change to subheadings 6812.30 through 6812.40 from any subheading outside that group.
- 5. A change to subheading 6812.50 from any other subheading.
- 6. A change to subheadings 6812.60 through 6812.90 from any subheading outside that group.
- 7. A change to heading 6813 from any other heading.
- 8. A change to headings 6814 through 6815 from any other chapter.

Chapter 69. A change to headings 6901 through 6914 from any other chapter.

Chapter 70.

- 1. A change to headings 7001 through 7002 from any other chapter.
- 2. A change to headings 7003 through 7009 from any heading outside that group.
- A change to headings 7010 through 7020 from any other heading, except from headings 7007 through 7020.

Chapter 71.

1. A change to headings 7101 through 7112 from any other chapter.

Annotated for Statistical Reporting Purposes

GN 12(t)/71.HR2--12(t)/73.7(E)

Heading rule: Pearls, permanently strung but without the addition of clasps or other ornamental features of precious metals or stones, shall be treated as an originating good only if the pearls were obtained in the territory of one or more of the Parties.

2. A change to headings 7113 through 7118 from any heading outside that group, except from tariff items 7101.10.30 or 7101.22.30.

Chapter 72.

- 1. A change to heading 7201 from any other chapter.
- 2. A change to subheadings 7202.11 through 7202.60 from any other chapter.
- 3. A change to subheading 7202.70 from any other chapter, except from subheading 2613.10.
- 4. A change to subheadings 7202.80 through 7202.99 from any other chapter.
- 5. A change to headings 7203 through 7205 from any other chapter.
- 6. A change to headings 7206 through 7207 from any heading outside that group.
- 7. A change to headings 7208 through 7216 from any heading outside that group.
- 8. A change to heading 7217 from any other heading, except from headings 7213 through 7215.
- 9. A change to headings 7218 through 7222 from any heading outside that group.
- 10. A change to heading 7223 from any other heading, except from headings 7221 through 7222.
- 11. A change to headings 7224 through 7228 from any heading outside that group.
- 12. A change to heading 7229 from any other heading, except from headings 7227 through 7228.

Chapter 73.

- 1. A change to headings 7301 through 7303 from any other chapter.
- 2. A change to subheadings 7304.10 through 7304.39 from any other chapter.
- 3. A change to tariff item 7304.41.30 from subheading 7304.49 or any other chapter.
- 4. A change to subheading 7304.41 from any other chapter.
- 5. A change to subheadings 7304.49 through 7304.90 from any other chapter.
- 6. A change to headings 7305 through 7307 from any other chapter.
- 7. A change to heading 7308 from any other heading, except for changes resulting from the following processes performed on angles, shapes, or sections of heading 7216:
 - (A) drilling, punching, notching, cutting, cambering, or sweeping, whether performed individually or in combination;
 - (B) adding attachments or weldments for composite construction;
 - (C) adding attachments for handling purposes;
 - (D) adding weldments, connectors or attachments to H-sections or I-sections, provided that the maximum dimension of the weldments, connectors, or attachments is not greater than the dimension between the inner surfaces of the flanges of the H-sections or I-sections;
 - (E) painting, galvanizing, or otherwise coating; or

Annotated for Statistical Reporting Purposes

GN 12(t)/73.7(F)--12(t)/73.20

- (F) adding a simple base plate without stiffening elements, individually or in combination with drilling, punching, notching, or cutting, to create an article suitable as a column.
- 8. A change to headings 7309 through 7311 from any heading outside that group.
- 9. A change to headings 7312 through 7314 from any other heading, including another heading within that group.
- 10. (A) A change to subheadings 7315.11 through 7315.12 from any other heading; or
 - (B) A change to subheadings 7315.11 through 7315.12 from subheading 7315.19, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 11. A change to subheading 7315.19 from any other heading.
- 12. (A) A change to subheadings 7315.20 through 7315.89 from any other heading; or
 - (B) A change to subheadings 7315.20 through 7315.89 from subheading 7315.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 13. A change to subheading 7315.90 from any other heading.
- 14. A change to heading 7316 from any other heading, except from headings 7312 or 7315.
- 15. A change to headings 7317 through 7318 from any heading outside that group.
- 16. A change to headings 7319 through 7320 from any heading outside that group.
- 17. A change to tariff item 7321.11.30 from any other subheading, except from tariff items 7321.90.10, 7321.90.20 or 7321.90.40.
- 18. (A) A change to subheading 7321.11 from any other heading; or
 - (B) A change to subheading 7321.11 from subheading 7321.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 19. (A) A change to subheadings 7321.12 through 7321.83 from any other heading; or
 - (B) A change to subheadings 7321.12 through 7321.83 from subheading 7321.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 20. A change to tariff item 7321.90.10 from any other tariff item.

Annotated for Statistical Reporting Purposes

GN 12(t)/73.21--12(t)/74.6

- 21. A change to tariff item 7321.90.20 from any other tariff item.
- 22. A change to tariff item 7321.90.40 from any other tariff item.
- 23. A change to subheading 7321.90 from any other heading.
- 24. A change to headings 7322 through 7323 from any heading outside that group.
- 25. (A) A change to subheadings 7324.10 through 7324.29 from any other heading; or
 - (B) A change to subheadings 7324.10 through 7324.29 from subheading 7324.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 26. A change to subheading 7324.90 from any other heading.
- 27. A change to headings 7325 through 7326 from any heading outside that group.

Chapter 74.

- 1. A change to headings 7401 through 7402 from any other chapter.
- 2. (A) A change to heading 7403 from any other chapter; or
 - (B) A change to heading 7403 from headings 7401 or 7402 or tariff item 7404.00.30, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 3. No required change in tariff classification to heading 7404, provided the waste and scrap are wholly obtained or produced entirely in the territory of one or more of the NAFTA parties.
- 4. (A) A change to headings 7405 through 7407 from any other chapter; or
 - (B) A change to headings 7405 through 7407 from headings 7401 or 7402 or tariff item 7404.00.30, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 5. (A) A change to tariff item 7408.11.60 from any other chapter; or
 - (B) A change to tariff item 7408.11.60 from headings 7401 or 7402 or tariff item 7404.00.30, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 6. A change to subheading 7408.11 from any other heading, except from heading 7407.

Annotated for Statistical Reporting Purposes

GN 12(t)/74.7--12(t)/76.7

- 7. A change to subheadings 7408.19 through 7408.29 from any other heading, except from heading 7407.
- 8. A change to heading 7409 from any other heading.
- 9. A change to heading 7410 from any other heading, except from heading 7409.
- 10. A change to heading 7411 from any other heading, except from tariff items 7407.10.15, 7407.21.15, 7407.22.15 or 7407.29.15, or heading 7409.
- 11. A change to heading 7412 from any other heading, except from heading 7411.
- 12. (A) A change to heading 7413 from any other heading, except from headings 7407 through 7408; or
 - (B) A change to heading 7413 from headings 7407 through 7408, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 13. A change to headings 7414 through 7418 from any other heading, including another heading within that group.
- 14. A change to subheading 7419.10 from any other heading, except from heading 7407.
- 15. A change to subheadings 7419.91 through 7419.99 from any other heading.

Chapter 75.

- 1. A change to headings 7501 through 7504 from any other chapter.
- 2. A change to heading 7505 from any other heading.
- 3. A change to tariff item 7506.10.45 from any other tariff item.
- 4. A change to tariff item 7506.20.45 from any other tariff item.
- 5. A change to heading 7506 from any other heading.
- 6. A change to headings 7507 through 7508 from any heading outside that group.

Chapter 76.

- 1. A change to headings 7601 through 7603 from any other chapter.
- 2. A change to headings 7604 through 7606 from any heading outside that group.
- 3. A change to heading 7607 from any other heading.
- 4. A change to headings 7608 through 7609 from any heading outside that group.
- 5. A change to headings 7610 through 7613 from any other heading, including another heading within that group.
- 6. A change to heading 7614 from any other heading, except from headings 7604 through 7605.
- 7. A change to headings 7615 through 7616 from any other heading, including another heading within that group.

Annotated for Statistical Reporting Purposes

GN 12(t)/78--12(t)/81.6

Chapter 78.

- 1. A change to headings 7801 through 7802 from any other chapter.
- 2. (A) A change to headings 7803 through 7806 from any other chapter; or
 - (B) A change to headings 7803 through 7806 from any other heading within chapter 78, including another heading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Chapter 79.

- 1. A change to headings 7901 through 7903 from any other chapter.
- 2. (A) A change to headings 7904 through 7907 from any other chapter; or
 - (B) A change to headings 7904 through 7907 from any other heading within chapter 79, including another heading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Chapter 80.

- 1. A change to headings 8001 through 8002 from any other chapter.
- 2. A change to headings 8003 through 8004 from any heading outside that group.
- 3. A change to headings 8005 through 8007 from any heading outside that group.

Chapter 81.

- 1. A change to subheadings 8101.10 through 8101.91 from any other chapter.
- 2. A change to subheading 8101.92 from any other subheading.
- 3. A change to subheading 8101.93 from any other chapter.
- 4. A change to subheading 8101.99 from any other subheading.
- 5. A change to subheadings 8102.10 through 8102.91 from any other chapter.
- 6. A change to subheading 8102.92 from any other subheading.

Annotated for Statistical Reporting Purposes

GN 12(t)/81.7--12(t)/82.2

- 7. A change to subheading 8102.93 from any other subheading, except from tariff item 8102.92.30.
- 8. A change to subheading 8102.99 from any other subheading.
- 9. A change to subheading 8103.10 from any other chapter.
- 10. A change to subheading 8103.90 from any other subheading.
- 11. A change to subheadings 8104.11 through 8104.30 from any other chapter.
- 12. A change to subheading 8104.90 from any other subheading.
- 13. A change to subheading 8105.10 from any other chapter.
- 14. A change to subheading 8105.90 from any other subheading.
- 15. A change to heading 8106 from any other chapter.
- 16. A change to subheading 8107.10 from any other chapter.
- 17. A change to subheading 8107.90 from any other subheading.
- 18. A change to subheading 8108.10 from any other chapter.
- 19. A change to subheading 8108.90 from any other subheading.
- 20. A change to subheading 8109.10 from any other chapter.
- 21. A change to subheading 8109.90 from any other subheading.
- 22. A change to heading 8110 from any other chapter.
- 23. A change to tariff item 8111.00.60 from any other tariff item.
- 24. A change to heading 8111 from any other chapter.
- 25. A change to heading 8112 through 8113 from any other chapter.

Chapter 82.

- 1. A change to heading 8201 from any other chapter.
- 2. A change to subheadings 8202.10 through 8202.20 from any other chapter.

Annotated for Statistical Reporting Purposes

GN 12(t)/82.3--12(t)/82.12

- 3. (A) A change to subheading 8202.31 from any other chapter; or
 - (B) A change to subheading 8202.31 from subheading 8202.39, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 4. A change to subheadings 8202.39 through 8202.99 from any other chapter.
- 5. A change to headings 8203 through 8206 from any other chapter.
- 6. (A) A change to subheading 8207.13 from any other chapter; or
 - (B) A change to subheading 8207.13 from subheading 8207.19, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 7. A change to subheadings 8207.19 through 8207.90 from any other chapter.
- 8. A change to headings 8208 through 8210 from any other chapter.
- 9. A change to subheading 8211.10 from any other chapter.
- 10. (A) A change to subheadings 8211.91 through 8211.93 from any other chapter; or
 - (B) A change to subheadings 8211.91 through 8211.93 from subheading 8211.95, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 11. A change to subheadings 8211.94 through 8211.95 from any other chapter.
- 12. A change to headings 8212 through 8215 from any other chapter.

Annotated for Statistical Reporting Purposes

GN 12 (t)/83SR--83.7(A)

Chapter 83.

Subheading rule: The underscoring of the designations in subdivision 1 pertains to goods provided for in subheading 8301.20 for use in a motor vehicle of chapter 87.

- 1. (A) A change to subheadings 8301.10 through 8301.50 from any other chapter; or
 - (B) A change to subheadings 8301.10 through 8301.50 from subheading 8301.60, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 2. A change to subheadings 8301.60 through 8301.70 from any other chapter.
- 3. A change to headings 8302 through 8304 from any other heading, including another heading within that group.
- 4. (A) A change to subheadings 8305.10 through 8305.20 from any other chapter; or
 - (B) A change to subheadings 8305.10 through 8305.20 from subheading 8305.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 5. A change to subheading 8305.90 from any other heading.
- 6. A change to headings 8306 through 8307 from any other chapter.
- 7. (A) A change to subheadings 8308.10 through 8308.20 from any other chapter; or

Annotated for Statistical Reporting Purposes

GN 12(t)/83.7(B)--12(t)/84.CR3(f)

- (B) A change to subheadings 8308.10 through 8308.20 from subheading 8308.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 8. A change to subheading 8308.90 from any other heading.
- 9. A change to headings 8309 through 8310 from any other chapter.
- 10. (A) A change to subheadings 8311.10 through 8311.30 from any other chapter; or
 - (B) A change to subheadings 8311.10 through 8311.30 from subheading 8311.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 11. A change to subheading 8311.90 from any other heading.

Chapter 84.

Chapter rule 1: For purposes of this chapter, the term, "printed circuit assembly", means a good consisting of one or more printed circuits of heading 8534 with one or more active elements assembled thereon, with or without passive elements. For purposes of this rule, "active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading 8541, and integrated circuits and microassemblies of heading 8542.

Chapter rule 2: For purposes of subheading 8471.49, the origin of each unit presented within a system shall be determined in accordance with the rule that would be applicable to such unit if it were presented separately; and the special rate of duty applicable to each unit presented within a system shall be the rate that is applicable to such unit under the appropriate tariff item within subheading 8471.49.

For purposes of this rule, the term "unit presented within a system" shall mean:

- (a) a separate unit as described in note 5(B) to chapter 84 of the tariff schedule; or
- (b) any other separate machine that is presented and classified with a system under subheading 8471.49.

Chapter rule 3: Tariff items 8473.30.30 and 8473.30.60 cover the following parts for printers of subheading 8471.60:

- (a) control or command assemblies, incorporating more than one of the following: printed circuit assembly; hard or flexible (floppy) disc drive; keyboard; user interface;
- (b) light source assemblies, incorporating more than one of the following: light emitting diode assembly; gas laser; mirror polygon assembly; base casting;
- (c) laser imaging assemblies, incorporating more than one of the following: photoreceptor belt or cylinder; toner receptacle unit; toner developing unit; charge/discharge unit; cleaning unit;
- (d) image fixing assemblies, incorporating more than one of the following: fuser; pressure roller; heating element; release oil dispenser; cleaning unit; electrical control;
- (e) ink jet marking assemblies, incorporating more than one of the following: thermal print head; ink dispensing unit; nozzle and reservoir unit; ink heater;
- (f) maintenance/sealing assemblies, incorporating more than one of the following: vacuum unit; ink jet covering unit; sealing unit; purging unit;

Annotated for Statistical Reporting Purposes

GN 12(t)/84.CR3(g)--12(t)/84.5

- (g) paper handling assemblies, incorporating more than one of the following: paper transport belt; roller; print bar; carriage; gripper roller; paper storage unit; exit tray;
- (h) thermal transfer imaging assemblies, incorporating more than one of the following: thermal print head; cleaning unit; supply or take-up roller;
- ionographic imaging assemblies, incorporating more than one of the following: ion generation and emitting unit; air assist unit; printed circuit assembly; charge receptor belt or cylinder; toner receptacle unit; toner distribution unit; developer receptacle and distribution unit; developing unit; charge/discharge unit; cleaning unit; or
- (j) combinations of the above specified assemblies.

Chapter rule 4: For the purposes of the subdivisions pertaining to this chapter, whenever the subdivision designation is underscored, the provisions of subdivision (d) of this note may apply to goods for use in a motor vehicle of chapter 87.

- 1. (A) A change to subheadings 8401.10 through 8401.30 from any other heading; or
 - (B) A change to subheadings 8401.10 through 8401.30 from subheading 8401.40, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 2. A change to subheading 8401.40 from any other heading.
- 3. (A) A change to subheadings 8402.11 through 8402.20 from any other heading; or
 - (B) A change to subheadings 8402.11 through 8402.20 from subheading 8402.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 4. (A) A change to subheading 8402.90 from any other heading; or
 - (B) No required change in tariff classification to subheading 8402.90, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 5. (A) A change to subheading 8403.10 from any other heading; or
 - (B) A change to subheading 8403.10 from subheading 8403.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.

Annotated for Statistical Reporting Purposes

GN 12(t)/84.6--12(t)/84.18

- A change to subheading 8403.90 from any other heading.
- 7. (A) A change to subheadings 8404.10 through 8404.20 from any other heading; or
 - (B) A change to subheadings 8404.10 through 8404.20 from subheading 8404.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 8. A change to subheading 8404.90 from any other heading.
- 9. (A) A change to subheading 8405.10 from any other heading; or
 - (B) A change to subheading 8405.10 from subheading 8405.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 10. A change to subheading 8405.90 from any other heading.
- 11. A change to subheadings 8406.10 through 8406.82 from any subheading outside that group, except from tariff items 8406.90.20, 8406.90.40, 8406.90.50 or 8406.90.70.
- 12. A change to tariff items 8406.90.20 or 8406.90.50 from tariff items 8406.90.30 or 8406.90.60, or any other heading.
- 13. A change to tariff items 8406.90.40 or 8406.90.70 from any other tariff item.
- 14. A change to subheading 8406.90 from any other heading.
- 15. A change to headings 8407 through 8408 from any other heading, including another heading within that group, provided there is a regional value content of not less than:
 - (A) 60 percent where the transaction value method is used, or
 - (B) 50 percent where the net cost method is used.
- 16. A change to subheading 8409.10 from any other heading.
- 17. (A) A change to subheading 8409.91 from any other heading; or
 - (B) No required change in tariff classification to subheading 8409.91, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.
- 18. (A) A change to subheading 8409.99 from any other heading; or
 - (B) No required change in tariff classification to subheading 8409.99, provided there is a regional value content of not less than:
 - (1) 60 percent where the transaction value method is used, or
 - (2) 50 percent where the net cost method is used.