

**SAMOA**  
**CUSTOMS (RULES OF ORIGIN FOR PACER PLUS)**  
**ORDER 2019**

Arrangement of Provisions

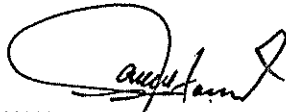
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Schedule

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**PURSUANT** to section 99 of the Customs Act 2014 (“the Act”), **I, TIALAVEA FEA LENIU TIONISIO HUNT**, Minister for Revenue, acting on the advice of the Comptroller, **MAKE** this Order:

**DATED** at Apia this .....<sup>19<sup>th</sup></sup>..... day of November..... 2019.



.....  
(Hon TIALAVEA Fea Leniu Tionisio Hunt)  
MINISTER FOR REVENUE

## ORDER

**1. Citation and commencement-**(1) This Order may be cited as the Customs (Rules of Origin for PACER Plus) Order 2019.

(2) This Order commences on a date nominated by the Minister.

**2. Interpretation** - In this Order, unless the context otherwise requires:

“aquaculture” means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

“CIF value” means the value of the good imported and includes the cost of insurance and freight up to the port or place of entry into the country of importation;

“FOB” means the free-on-board value of the good, inclusive of the cost of transport to the port or site of final shipment abroad;

“generally accepted accounting principles” means the recognised consensus or substantial authoritative support in a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information; and the preparation of financial statements and includes standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;

“HS 2012” means the Harmonised System 2012;

“HS 2017” means the Harmonised System 2017;

“identical and interchangeable goods or materials” means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

“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:

(a) fuel and energy;

(b) tools, dies and moulds;

(c) spare parts and materials used in the maintenance of equipment and buildings;

(d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;

(e) gloves, glasses, footwear, clothing, safety equipment and supplies;

(f) equipment, devices and supplies used for testing or inspecting goods;

(g) catalysts and solvents; and

(h) 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.

“material” means any matter or substance that is used in the production of a good;

“non-originating good or non-originating material” means a good or material that does not qualify as originating under this Order;

“originating material” means a material that qualifies as originating under this Order;

“packing materials and containers” means goods used to protect a good during its transportation, other than containers and packaging material used for retail sale;



- “preferential tariff treatment” means the rate of customs duties applicable to an originating good in the territory of a party in accordance with this Order for import duties;
- “producer” means a person who engages in the production of goods or materials;
- “production” means methods of obtaining goods including but not limited to growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, aquaculture, processing or assembling a good;
- “product specific rules” means the rules set out in the Schedule;
- “PACER Plus” means the Pacific Agreement on Closer Economic Relations Plus done at Nuku’alofa, Tonga on 14 June 2017;
- “party or parties” means any state and their territory for which the PACER Plus is in force;
- “territory” the land, territorial sea, Economic Exclusive Zone and Continental Shelf over which a party exercises sovereign rights or jurisdiction in accordance with international law.

**3. Originating goods** - Goods are taken, for the purpose of the Act, to originate in PACER Plus country where the goods:

- (a) are wholly obtained or produced in a party as provided in Order 5;
  - (b) are produced entirely in one (1) or more parties by one (1) or more producers exclusively from originating materials in accordance with this Order or Chapter 3 of PACER Plus;
  - (c) meets the applicable product specific rule as a result of process performed entirely in the territory of one (1) or more of the Parties by one (1) or more producers; or
  - (d) qualifies as an originating good under this Order and Chapter 3 of the PACER Plus; and,
- the goods meet all other applicable provisions of this Order and Chapter 3 of the PACER Plus.

**4. Goods wholly obtained or produced** - For the purposes of Order 4, the following goods are to be treated as wholly produced or obtained in a party:

- (a) plants and plant goods including fruit, flowers, vegetables, trees, seaweed, fungi, and live plants, grown, harvested, picked, or gathered in a party;
- (b) live animals born and raised in one (1) or more parties;
- (c) goods obtained from live animals in a party;
- (d) goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering, or capturing in a party;
- (e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed, or beneath the seabed in a party;
- (f) goods of sea-fishing and other marine goods taken from the high seas, in accordance with international law, by any vessel registered or recorded with a party and entitled to fly the flag of that party;
- (g) goods produced from goods referred to in paragraph (f) on board any factory ship registered or recorded with a party and entitled to fly the flag of that party;
- (h) goods taken by a party, or a person of a party, from the seabed or beneath the seabed beyond the exclusive economic zone and adjacent continental shelf of that party and beyond areas over which non-parties exercise jurisdiction under exploitation rights granted in accordance with international law;
- (i) goods which are -
  - (i) waste and scrap derived from production and consumption in a party provided that such goods are fit only for the recovery of raw materials; or
  - (ii) used goods collected in a party, provided that the waste, scrap, or used goods are fit only for the recovery of raw materials; and

- (j) goods produced or obtained in a party solely from products referred to in paragraphs (a) to (i) or from their derivatives.

**5. Regional Value Content-**(1) Where in this Order or the document referred to in the definition of product specific rule refers to a regional value content, the value of that content is calculated as follows:

$$RVC = \frac{V-VNM}{V} \times 100$$

where:

RVC is the regional value content of a good, expressed as a percentage;

V is the value of the good, as provided in sub order (2); and

VNM is the value of non-originating materials, including materials of undetermined origin.

(2) The value of the good referred to in sub order (1) shall be for exported goods the FOB value of the good.

(3) The value of non-originating material or materials of undetermined origin:

(a) for imported materials, the CIF value at the time of importation of the materials; or

(b) for materials acquired within the territory of the Party in which the good is produced the earliest ascertainable price paid or payable for the materials in the territory of the Party.

(4) The value of a good is determined according to the Valuation rules under the Customs Valuation Regulations 2011.

(5) For the purpose of the calculation required under sub order (1), in the case where the producer of the goods who is in the territory of a party, acquires non-originating materials or material of undetermined origin in that territory the following expenses may be deducted from the value of the material:

- (a) cost of freight, insurance, packing and all other costs incurred in transporting the material within or between the parties territories to the location of the producer;
- (b) duties, taxes and customs brokerage fees on the material paid in the territories of one (1) or more of the parties other than duties and taxes that are waived, refunded or refundable or otherwise recoverable including credit against duty or tax paid or payable;
- (c) 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;
- (d) cost of processing incurred in the territory of one (1) or more of the parties in the production of the non-originating material; and
- (e) cost of originating materials used or consumed in the production of the non-originating material in the territory of one (1) or more of the parties.

(6) In order to claim for any costs or expenses to be deductible under sub order (5), there must be records kept and maintained in accordance with the generally accepted accounting principle in which the good is produced or manufactured.

**6. Cumulative Rules of Origin-**(1) A good is an originating good if produced in one (1) or more of the parties by one (1) or more producers, if the good satisfies the requirements under Order 4 and this Order.

(2) For the purpose of Order 4, an originating good used in another party as a material in the production of another good is regarded as originating in the party where the working or processing of the finished good takes place.

**7. Minimal Operation and Process** - Where a claim of origin is based solely on regional value content, the following operations or process which is undertaken by themselves or in



combination of each other are considered to be minimal and may not be taken into account in determining whether a good is an originating good:

- (a) ensuring the preservation of goods in good conditions for the purposes of the transport or storage;
- (b) facilitating shipment or transportation;
- (c) packaging or presenting goods for sale;
- (d) affixing of marks, labels or other like distinguishing signs on products on their package;
- (e) disassembly and assembly of packages;
- (f) washing and cleaning or operation to remove dusts, oil, paint or other covering from other products;
- (g) simply painting and polishing operation;
- (h) simply mixing of materials whether or not of different kinds and does not include an operation that causes chemical reaction; and
- (i) slaughter of animals.

**8. De Minimis** - Where a good does not satisfy the change in tariff classification requirements in a product specific rule the good is treated as originating good if it meets all the applicable requirements under this Order where:

- (a) the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10% of the FOB value of the good; or
- (b) for a textiles or apparel good provided for in Chapters 50 to 63 of the Harmonised System, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10% of the total weight of the good.

**9. Accessories, spare parts, tools and instructional or other information materials-(1)** For the purposes of determining the origin of goods, accessories, spare parts, tools or instructional or other information, materials provided with the good shall be considered originating goods and be

disregarded in determining whether all the non- originating materials used in the production of the originating goods undergo the applicable change in tariff classification or production process requirements.

(2) Where the good is subject to regional value content requirement, the value of the accessories, spare parts, tools or instructional or other information, materials provided with the good is taken into account as originating or non-originating materials as the case may be in calculating the regional value content of the good.

(3) Sub orders (1) and (2) shall only apply where:

- (a) the accessories, spare parts, tools or instructional or other information materials are not invoiced separately from the good; and
- (b) the quantities and the value of those accessories, spare parts, tools or instructional or other information materials provided with the good are customary for that good.

(4) Where accessories, spare parts, tools and instructional or other information materials presented with the good are not customary for the good or are invoiced separately from the good, they are treated as separate goods

**10. Identical and interchangeable goods or materials -**

The determination of whether identical and interchangeable goods or materials are originating goods is made either:

- (a) by physical segregation of each of the goods or materials; or
- (b) by the use of an inventory management method recognised by the generally accepted accounting principles of the party in which the production is performed or accepted by that party, subject to the inventory management method selected and used throughout the fiscal year of the person who selected the inventory management method.

**11. Treatment of packing materials and containers-(1)** Packing materials and containers in which a good is placed exclusively for transportation and shipment is not taken into account in determining the origin of any good.

(2) Packing materials and containers in which a good is packaged for retail sale, when classified together with that good, is not taken into account in determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification or process of production requirements as set out in Annex 3-B of Chapter 3 in PACER Plus or under the product specific rule in the Schedule.

(3) Where a good is subject to a regional value content requirement, the value of the packing materials and containers in which the good is packaged for retail sale is taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

(4) Where the packaging material and container is not customary for the good, its value is not included as originating in a regional value content calculation for the good.

**12. Indirect Materials** - An indirect material is treated as an originating material despite where it is produced and its value shall be the cost registered in the accounting records of the producer of the good.

**13. Records-(1)** Exporters, importers and producers must keep records for five (5) years from the date of exportation of:

- (a) all transactions relating to the origin of a good for which preferential tariff treatment is claimed in an importing party; and
- (b) the declaration of origin relevant to the good or a copy.

(2) An importer claiming preferential tariff treatment must maintain for five (5) years after the date of importation:

- (a) all records relating to the importation of good; and
- (b) the declaration of origin of the relevant good or a copy.

(3) The records must be kept and maintained in accordance with section 111 of the Act.

**14. Consignment** - Goods will retain their originating status as determined under Order 4 only if:

(a) the goods have been transported among the parties;  
or

(b) where goods have transited through a non-party the goods have not undergone subsequent production or any other operation in the territory of a non-party other than -

(i) unloading, reloading, storing, any other operation necessary to preserve the goods in good condition, repacking, relabelling or any other operation necessary to transport the goods to the territory of the importing party; or

(ii) the goods have been shown in or utilised at an exhibition in a non-party.

**15. Goods in storage** - Customs shall grant preferential tariff treatment for an originating good of the exporting party if on the date of entry into force of the PACER Plus is:

(a) in the process of being transported from the exporting party;

(b) has not been released from Customs control; or

(c) is in storage in a warehouse regulated by Customs, subject to the good is destined for home consumption and satisfies all the requirements in this Order.

**16. Verification of origin-**(1) To determine whether the goods imported into Samoa from another party qualify as originating goods, Customs may verify any claims for preferential tariff treatment by:

(a) making a written request for information to the importer;

(b) making written requests for information to the exporter, producer or an authorised representative of the exporter or producer;

(c) a verification visit to the premises of the exporter or producer in the territory of another party provided under Order 17; or

- (d) undertaking any other procedure that Customs and the Customs administration of the exporting party agree.
- (2) A written request provided under sub orders (1)(a) or (b) must include:
  - (a) the identity of customs;
  - (b) reason for the request, including the specific issue the importing party seeks to resolve in the verification;
  - (c) sufficient information to identify the goods that is being verified; and
  - (d) a copy of relevant information submitted with the good including the Declaration of origin.
- (3) The importer, exporter or producer must respond within a period of 60 days to the written request sent by Customs.
- (4) If after the 60 days period, no response has been received from the importers, exporters or producer, Customs may extend the period to a period of not more than 30 days for the importer, exporter or producer to respond to a written request made under subsection (2).

**17. Verification of visit-**(1) Customs may conduct a verification visit in circumstances whereby verification sought under Order 16 (1)(a), (b) or (d) have been exhausted and have failed to resolve the concern of Customs.

- (2) Before conducting a visit Customs must:
  - (a) make a written request to the exporter or producer to conduct a verification visit to their premises; and
  - (b) obtain a written consent of the exporter or producer whose premises are to be visited.
- (3) Where an exporter or producer consents to a proposed verification visit, it must provide its written consent within 30 days of receipt of a request for a visit and a copy to Customs.
- (4) The written request in sub order (2)(a) must include:
  - (a) the identity of Customs;
  - (b) the name of the exporter or producer of the good in the exporting party to whom the request is addressed;

- (c) the date the written request is made;
  - (d) the proposed date and place of visit;
  - (e) the objective and scope of the proposed visit including specific reference to the good that is the subject of the verification referred to in the Declaration of origin; and
  - (f) the names and titles of the customs officers who will participate in the visit.
- (5) Customs must notify the Customs administration of the exporting party when a request for verification is to be made.
- (6) Officials of the Customs administration of the exporting party may participate in the verification visit as observers.
- (7) Nothing in this Order affects the rights of Customs to undertake verification or compliance activities within the territory in accordance with the Act or any other enactment.

**18. Decision of origin-**(1) Where Customs is satisfied under Order 16 that the goods are originating goods, it may permit preferential access for the goods.

(2) Preferential tariff treatment may be denied if:

- (a) the goods do not meet the requirements of this Order;
- (b) the importer, exporter or producer fails to comply with any of the relevant requirements under this Order; or
- (c) a verification conducted under this Order has failed to determine the good is originating.

(3) Where preferential tariff treatment is denied, Customs must give a written explanation providing the full reasons for the decision to the importer upon request from the importer.

(4) Customs must not reject a claim of preferential tariff treatment only for the reason that the invoice is issued in a non-party or a third party.

**19. Product Specific Rules-**(1) Subject to this Order, the Schedule specifies the Product Specific Rules PACER Plus Goods contained in Annex 3-B of Chapter 3 of PACER Plus which deals with product specific rules.

(2) Any variation to Annex 3-B to transpose those Rules Tariff item references from HS 2012 to HS 2017 shall be part of the Schedule.

## SCHEDULE

### Product Specific Rules Schedule - PACER Plus Goods

1. For the purpose of interpreting the Product Specific Rules set forth in this Annex:  
*Chapter* means a chapter of the Harmonized System (the first two digits of the tariff classification number under the Harmonized System 2017);  
*Heading* means a heading of the Harmonized System (the first four digits in the tariff classification number under the Harmonized System 2017); and  
*Subheading* means a subheading of the Harmonized System (the first six digits in the tariff classification number under the Harmonized System 2017).
2. This Annex is set out as follows:
  - (a) Column 1 – Tariff item (2-digit or 4-digit)
  - (b) Column 2 – Tariff subheading (6-digit)
  - (c) Column 3 – Applicable change in tariff classification rule
  - (d) Column 4 – Applicable regional value content rule
  - (e) Column 5 – Applicable process rule
3. The Product Specific Rule or set of Product Specific Rules that applies to a particular chapter (2-digit code), heading (4-digit code) or subheading (6-digit code) is set out immediately adjacent to the chapter, heading or subheading.
4. For the purposes of this Annex:  
“CC” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;  
“CTH” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;  
“CTSH” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level; and  
“RVC (40)” means that the good must have a regional value content of not less than 40 per cent as calculated under Article 4.

5. Where a range of Product Specific Rules are provided for a good, origin may be claimed on the basis that at least one of the Product Specific Rules is satisfied.
6. Where a Product Specific Rule requires a regional value content, origin may be claimed only if the final process of production is performed within a Party.
7. Where a Product Specific Rule requires a change in tariff classification or a specific process, the requirement applies only to non-originating materials, and the specific process must take place within the territory of one (1) or more Parties. For example; the process “smoking, drying or production of flours, meals or pellets”, means that origin may be claimed only if all non-originating material used in the production of the good has undergone the processes of smoking, drying or production of flours, meals or pellets within one (1) or more of the Parties. The Annex may include definitions of some processes.
8. Where a Product Specific Rule requires a change in tariff classification that excludes a change from other specified tariff classifications, the exclusion applies only to non-originating materials.
9. Section notes within this Annex apply to all chapters, headings or subheadings within the indicated section unless a specific exclusion is indicated.
10. Chapter notes within this Annex apply to all headings or subheadings within the indicated chapter unless a specific exclusion is indicated.
11. Heading notes within this Annex apply to all subheadings within the indicated heading unless a specific exclusion is indicated.
12. Reclassification of a good which does not undergo any transformation within a Party will not, in itself, confer origin to that good.
13. Product-Specific Rules:

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
<b>Section I: Live animals; animal products</b>				
<b>Chapter 01</b>		CC		
<b>Chapter 02</b>		CC		
<b>Chapter 03</b>				
0301		CC		
0302-0303		CC		Landed; gutted or cleaned; and vacuum packed



0304		CTH		
0305		CTH		
0306-0308		CC		Smoking, drying or production of flours, meals or pellets
<b>Chapter 04</b>				
0401-0406		CTSH	RVC (40)	
0407-0410		CC	RVC (40)	
<b>Chapter 05</b>		CC	RVC (40)	
<b>Section II: Vegetable products</b>				
<b>Section note:</b> All goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants imported from a non-Party.				
<b>HS2 / HS4</b>	<b>HS6</b>	<b>Option 1 (CTC)</b>	<b>Option 2 (RVC)</b>	<b>Option 3 (process rule)</b>
<b>Chapter 06</b>				
0601-0602		CC	RVC (40)	
0603-0604		CTH		
<b>Chapter 07</b>				
0701-0709		CC		
0710		CC		Cooked
0711		CTH		
0712		CTH	RVC (40)	
0713		CTH		
0714		CC		
<b>Chapter 08</b>				
0801-0810		CC		
0811		CC		Cooked
0812		CTH		
0813		CTH	RVC (40)	
0814		CTH		
<b>Chapter 09</b>				
0901				

0902				
	0902.10	CC	RVC (40)	
	0902.20	CC	RVC (40)	
	0902.30	CTSH	RVC (40)	
	0902.40	CTSH	RVC (40)	
0903		CC	RVC (40)	
0904-0909		CC	RVC (40)	Crushing or grinding
0910				
	0910.11	CC		
	0910.12	CC		
	0910.20	CC	RVC (40)	Crushing or grinding
	0910.30	CC	RVC (40)	Crushing or grinding
	0910.91	CTSH	RVC (40)	
	0910.99	CTSH	RVC (40)	
<b>Chapter 10</b>		CC		
<b>Chapter 11</b>				
1101-1102		CC		
1103				
	1103.11	CC		
	1103.13	CC		
	1103.19	CC		
	1103.20	CTSH		
1104				
	1104.12	CC		
	1104.19	CC		
	1104.22	CC		
	1104.23	CC		
	1104.29	CC		
	1104.30	CTH		

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
1105				
	1105.10	CC		
	1105.20	CTSH		
1106		CC		
1107				
	1107.10	CC		
	1107.20	CTSH		
1108-1109		CC		
<b>Chapter 12</b>				
1201-1207		CC		
1208		CTH		
1209		CC		
1210				
	1210.10	CC		
	1210.20	CTSH		
1211-1214		CC		
<b>Chapter 13</b>		CC		
<b>Chapter 14</b>		CC		
<b>Section III: Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes</b>				
<b>Chapter 15</b>				
<b>Chapter note for Chapter 15:</b>				
For the purposes of this Chapter, the refining process (chemical or physical) entails removing the odour, taste, colour and acidity of a crude or partially refined fat or oil.				
1501-1502		CC		Change through refining
1503		CTH		
1504-1515		CC		Change through refining
1516-1522		CTH		
<b>Section IV: Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes</b>				
<b>Chapter 16</b>		CC	RVC (40)	
<b>Chapter 17</b>				
1701	1701.12	CC		
	1701.13	CC		
	1701.14	CC		

	1701.91	CTSH (except from 1701.99)		
	1701.99	CTSH (except from 1701.91)		
1702-1704		CTH		
<b>Chapter 18</b>				
1801-1802		CC		
1803-1805		CTH		
1806		CTSH		
<b>Chapter 19</b>				
1901-1904		CC	RVC (40)	
1905		CTH (except from 1901.20)	RVC (40)	
<b>HS2 / HS4</b>	<b>HS6</b>	<b>Option 1 (CTC)</b>	<b>Option 2 (RVC)</b>	<b>Option 3 (process rule)</b>
<b>Chapter 20</b>				
2001-2006		CC	RVC (40)	
2007		CTH	RVC (40)	
2008-2009		CC	RVC (40)	
<b>Chapter 21</b>				
2101-2102		CC	RVC (40)	
2103-2106		CTSH	RVC (40)	
<b>Chapter 22</b>				
2201		CC	RVC (40)	
2202-2203		CTH	RVC (40)	
2204				

	2204.10	CTSH	RVC (40)	
	2204.21	CTSH (except from 2204.29)	RVC (40)	
	2204.29	CTSH (except from 2204.21)	RVC (40)	
	2204.30	CTH	RVC (40)	
2205-2207		CTH	RVC (40)	
2208		CTSH	RVC (40)	
2209		CTH	RVC (40)	
<b>Chapter 23</b>				
2301-2308		CC	RVC (40)	
2309		CTH	RVC (40)	
<b>Chapter 24</b>		CC	RVC (40)	
<b>Section V: Mineral products</b>				
<b>Chapter 25</b>		CTH	RVC (40)	<b>A change from 2523.10</b>
<b>Chapter 26</b>		CTH	RVC (40)	
<b>Chapter 27</b>		CTH	RVC (40)	<b>See chapter and heading note</b>
Chapter note for Chapter 27: Chemical Reaction Origin Rule: For the purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds; or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:				

(a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization.

Heading note for heading 2710: Atmospheric Distillation and Vacuum Distillation Origin Rules For the purposes of Heading 2710, the following processes confer origin: (a) atmospheric distillation – a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions. Liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils, and lubricating oil are produced from petroleum distillation; and (b) vacuum distillation – distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is useful for distilling high boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.

**Section VI: Products of the chemical or allied industries**

**Chapters 28 to 40**

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
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**Chapter note for Chapters 28 to 40:**

**Chemical Reaction Origin Rule:**

Any good of Chapters 28 to 40 that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. For the purposes of this section, a "chemical reaction" is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule. The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good:

- (a) dissolving in water or other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

Purification Origin Rule:

For the purposes of Chapters 28 - 35 and 38, purification is considered to be origin conferring provided that one of the following criteria is satisfied: (a) purification of a good resulting in the elimination of 80 per cent of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable for one (1) or more of the following applications:

(i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;

(ii) chemical products and reagents for analytical, diagnostic or laboratory uses;

(iii) elements and components for use in micro-elements;

(iv) specialized optical uses;

(v) non-toxic uses for health and safety;

(vi) biotechnical use;

(vii) carriers used in a separation process; or

(viii) nuclear grade uses.

Mixtures and Blends Origin Rule:

For the purposes of Chapters 30, 31, 39 and 40, Headings 3302, 3506, 3507 and 3707 and Subheading 3502.20, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is considered to be origin conferring.

Change in Particle Size Origin Rule:

For the purposes of Chapters 30, 31, 33 and 39, the deliberate and controlled modification in particle size of a good, other than by merely crushing (or pressing) resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring.

Standards Materials Origin Rule:

For the purposes of Chapters 28 - 32, 35 and 38, the production of standards materials is considered to be origin conferring.

For the purposes of this rule "standards materials" (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.				
<b>HS2 / HS4</b>	<b>HS6</b>	<b>Option 1 (CTC)</b>	<b>Option 2 (RVC)</b>	<b>Option 3 (process rule)</b>
<u>Isomer Separation Origin Rule:</u> For the purposes of Chapters 28 - 32, 35 and 39, the isolation or separation of isomers from mixtures of isomers is to be considered origin conferring.				
<b>Chapter 28 to Chapter 31</b>		<b>CTSH</b>	<b>RVC(40)</b>	<b>See chapter note</b>
<b>Chapter 32</b>				
3201-3203		CTSH	RVC (40)	See chapter note
3204				
	3204.11	CTSH	RVC (40)	See chapter note
	3204.12	CTSH	RVC (40)	See chapter note
	3204.13	CTSH	RVC (40)	See chapter note
	3204.14	CTSH	RVC (40)	See chapter note
	3204.15	CTSH	RVC (40)	See chapter note
	3204.16	CTSH	RVC (40)	See chapter note
	3204.17	CTSH	RVC (40)	See chapter note
	3204.19	CTSH	RVC (40)	See chapter note
	3204.20	CTSH	RVC (40)	See chapter note
	3204.90	CTSH	RVC (40)	See chapter note
3205-3212		CTSH	RVC (40)	See chapter note
3213		CTH	RVC (40)	See chapter note



3214		CTSH	RVC (40)	See chapter note
3215		CTH	RVC (40)	See chapter note
<b>Chapter 33</b>				
3301		CTSH	RVC (40)	See chapter note
3302		CTH	RVC (40)	See chapter note
3303		CTH (except from 3302.90)	RVC (40)	See chapter note
3304-3307		CTSH	RVC (40)	See chapter note
<b>Chapter 34</b>				
3401		CTH	RVC (40)	See chapter note
3402-3405		CTSH	RVC (40)	See chapter note
3406-3407		CTH	RVC (40)	See chapter note
<b>Chapter 35 to Chapter 37</b>		CTH	RVC (40)	See chapter note
<b>Chapter 38</b>				
<b>Heading Note for 3808:</b> Simple mixing of chemicals from within or from other headings of any chapter will not confer origin.				
3801-3807		CTSH	RVC (40)	See chapter note
3808		CTSH	RVC (40)	See chapter and heading note
3809		CTSH	RVC (40)	See chapter note
3810-3822		CTH	RVC (40)	See chapter note
3823-3824		CTSH	RVC (40)	See chapter note
3825-3826		CTH	RVC (40)	See chapter note

<b>Section VII: Plastics and articles thereof; rubber and articles thereof (see also chapter notes above chapter 28)</b>				
<b>Chapter 39</b>		<b>CTH</b>	<b>RVC (40)</b>	<b>See chapter note</b>
<b>Chapter 40</b>				
<b>4001-4011</b>		<b>CTH</b>	<b>RVC (40)</b>	<b>See chapter note</b>
<b>HS2 / HS4</b>	<b>HS6</b>	<b>Option 1 (CTC)</b>	<b>Option 2 (RVC)</b>	<b>Option 3 (process rule)</b>
<b>4012</b>		<b>CTSH</b>	<b>RVC (40)</b>	<b>See chapter note</b>
<b>4013-4017</b>		<b>CTH</b>	<b>RVC (40)</b>	<b>See chapter note</b>
<b>Chapter 41</b>		<b>CTH</b>	<b>RVC (40)</b>	<b>A change from the wet state to the dry stat</b>
<b>Chapter 42</b>		<b>CTH</b>	<b>RVC (40)</b>	
<b>Chapter 43</b>		<b>CTH</b>	<b>RVC (40)</b>	
<b>Section IX: Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basket-ware and wickerwork</b>				
<b>HS2 / HS4</b>	<b>HS6</b>	<b>Option 1 (CTC)</b>	<b>Option 2 (RVC)</b>	<b>Option 3 (process rule)</b>
<b>Chapter 44 to Chapter 46</b>		<b>CTH</b>	<b>RVC (40)</b>	
<b>Section X: Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof</b>				
<b>Chapter 47 to Chapter 49</b>		<b>CTH</b>	<b>RVC (40)</b>	
<b>Section XI: Textiles and textile articles</b>				
<b>Chapter 50 to Chapter 56</b>		<b>CTH</b>	<b>RVC (40)</b>	<b>A change from fabric that is constructed but not further prepared or finished</b>

				provided that it is dyed, bleached or printed and finished in the territory of one (1) or more of the Parties
<b>Chapter 57</b>				
5701-5703		CC	RVC (40)	
5704		CC (except from 5602)	RVC (40)	
5705		CC	RVC (40)	
<b>Chapter 58</b>		CTH	RVC (40)	
<b>Chapter 59</b>		CC	RVC (40)	
<b>Chapter 60</b>		CC	RVC (40)	A change from fabric that is constructed but not further prepared or finished provided that it is dyed, bleached or printed and finished in the territory of one
<b>HS2 / HS4</b>	<b>HS6</b>	<b>Option 1 (CTC)</b>	<b>Option 2 (RVC)</b>	<b>Option 3 (process rule)</b>
				or more of the Parties
<b>Chapter 61</b>		CC	RVC (40)	

Chapter 62		CC	RVC (40)	
Chapter 63				
<b>Chapter note for headings 6301 to 6308:</b> The following individual processes, considered singly or in combination shall not confer origin whether or not such processes result in changes of classification:				
(i) Working or finishing one (1) or more edges by hemming, rolling, whipping or similar means or by knotting fringe;				
(ii) Cutting fabrics, yarns or other textile materials; or separating goods produced in the finished state by cutting along dividing threads;				
(iii) Assembling or joining goods by sewing or stitching for convenience of shipment or other temporary purposes;				
(iv) Putting up goods for retail sale or in sets or ensembles.				
6301-6306		CC	RVC (40)	
6307				
	6307.10	CC	RVC (40)	
	6307.20	CTH	RVC (40)	
	6307.90	CC	RVC (40)	
6308		CTH	RVC (40)	
6309		CTH	RVC (40)	
6310		CTH	RVC (40)	
<b>Section XII: Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair</b>				
Chapter 64 to Chapter 67		CTH	RVC (40)	
<b>Section XIII: Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware</b>				
Chapter 68 to Chapter 70		CTH	RVC (40)	

<b>Section XIV: Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coins</b>				
<b>Chapter 71</b>		<b>CTH</b>	<b>RVC (40)</b>	
<b>Section XV: Base metals and articles of base metal</b>				
<b>Chapter 72</b>				
7201-7206		CTH	RVC (40)	
7207		CTH (except from 7206)	RVC (40)	
7208		CTH	RVC (40)	
7209		CTH (except from 7208 or 7211)	RVC (40)	
7210		CTH (except from 7208, 7209 or 7211)	RVC (40)	
7211		CTH (except from 7208 or 7209)	RVC (40)	
<b>HS2 / HS4</b>	<b>HS6</b>	<b>Option 1 (CTC)</b>	<b>Option 2 (RVC)</b>	<b>Option 3 (process rule)</b>
7212		CTH (except from 7208, 7209 or 7211)	RVC (40)	
7213		CTH	RVC (40)	

7214		CTH (except from 7213)	RVC (40)	
7215		CTH (except from 7213 or 7214)	RVC (40)	
7216		CTH (except from 7208 to 7215)	RVC (40)	
7217		CTH (except from 7213 to 7215)	RVC (40)	
7218-7219		CTH	RVC (40)	
7220		CTH (except from 7219)	RVC (40)	
7221-7224		CTH	RVC (40)	
7225		CTH		
7226		CTH (except from 7225)		
7227		CTH (except from 7228)	RVC (40)	
7228		CTH (except from 7227)	RVC (40)	

7229		CTH (except from 7227 or 7228)	RVC (40)	
<b>Chapter 73</b>				
7301-7314		CTH	RVC (40)	
7315				
	7315.11	CTH	RVC (40)	
	7315.12	CTH	RVC (40)	
	7315.19	CTSH	RVC (40)	
	7315.20	CTH	RVC (40)	
	7315.81	CTH	RVC (40)	
	7315.82	CTH	RVC (40)	
	7315.89	CTH	RVC (40)	
	7315.90	CTSH	RVC (40)	
7316-7320		CTH		
7321				
	7321.11	CTSH	RVC (40)	
	7321.12	CTSH	RVC (40)	
	7321.19	CTSH	RVC (40)	
	7321.81	CTSH	RVC (40)	
	7321.82	CTSH	RVC (40)	
	7321.89	CTSH	RVC (40)	
	7321.90	CTH	RVC (40)	

7322-7326		CTH	RVC (40)	
<b>HS2 / HS4</b>	<b>HS6</b>	<b>Option 1 (CTC)</b>	<b>Option 2 (RVC)</b>	<b>Option 3 (process rule)</b>
<b>Chapter 74</b>				
7401-7407		CTH	RVC (40)	
7408		CTH (except from 7407)	RVC (40)	
7409-7419		CTH	RVC (40)	
<b>Chapter 75</b>		<b>CTH</b>	<b>RVC (40)</b>	
<b>Chapter 76</b>				
7601-7604		CTH	RVC (40)	
7605		CTH (except from 7604)	RVC (40)	
7606-7613		CTH	RVC (40)	
7614				
	7614.10	CTH	RVC (40)	
	7614.90	CTH (except from 7605)	RVC (40)	
7615-7616		CTH	RVC (40)	
<b>Chapter 78 to Chapter 81</b>		<b>CTH</b>	<b>RVC (40)</b>	
<b>Chapter 82</b>		<b>CC</b>	<b>RVC (40)</b>	
<b>Chapter 83</b>		<b>CTH</b>	<b>RVC (40)</b>	



<b>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</b>				
<b>Chapter 84</b>				
<b>Chapter note for chapter 84: Disassembly of non-originating goods in Chapter 84 will not confer origin</b>				
8401		CTSH	RVC (40)	
8402				
	8402.11	CTSH (except from 8402.12)	RVC (40)	
	8402.12	CTSH (except from 8402.11)	RVC (40)	
	8402.19	CTSH	RVC (40)	
	8402.20	CTSH	RVC (40)	
	8402.90	CTSH	RVC (40)	
8403-8405		CTSH	RVC (40)	
8406				
	8406.10	CTSH	RVC (40)	
	8406.81	CTSH (except from 8406.82)	RVC (40)	
	8406.82	CTSH (except from 8406.81)	RVC (40)	
	8406.90	CTSH	RVC (40)	
8407-8409		CTH	RVC (40)	

8410				
	8410.11	CTSH (except from 8410.12 to 8410.13)	RVC (40)	
	8410.12	CTSH (except from 8410.11 or 8410.13)	RVC (40)	
<b>HS2 / HS4</b>	<b>HS6</b>	<b>Option 1 (CTC)</b>	<b>Option 2 (RVC)</b>	<b>Option 3 (process rule)</b>
	8410.13	CTSH (except from 8410.11 to 8410.12)	RVC (40)	
	8410.90	CTSH	RVC (40)	
8411				
	8411.11	CTSH (except from 8411.12 to 8411.82)	RVC (40)	
	8411.12	CTSH (except from 8411.11 or 8411.21 to 8411.82)	RVC (40)	

	8411.21	CTSH (except from 8411.11, 8411.12 or 8411.22 to 8411.82)	RVC (40)	
	8411.22	CTSH (except from 8411.11 to 8411.21, 8411.81 or 8411.82)	RVC (40)	
	8411.81	CTSH (except from 8411.11 to 8411.22 or 8411.82)	RVC (40)	
	8411.82	CTSH (except from 8411.11 to 8411.81)	RVC (40)	
	8411.91	CTSH	RVC (40)	
	8411.99	CTSH	RVC (40)	
8412-8424		CTSH	RVC (40)	
8425-8431		CTH	RVC (40)	

8432-8444		CTSH	RVC (40)	
8445-8447		CTH	RVC (40)	
8448		CTH	RVC (40)	Assembly from parts classified in the same heading
8449-8451		CTSH	RVC (40)	
8452				
	8452.10	CTSH (except from 8452.21 to 8452.29)	RVC (40)	
	8452.21	CTSH	RVC (40)	
	8452.29	CTSH	RVC (40)	
	8452.30	CTSH	RVC (40)	
	8452.90	CTSH	RVC (40)	
8453-8455		CTSH	RVC (40)	
8453-8455		CTH	RVC (40)	
<b>HS2 / HS4</b>	<b>HS6</b>	<b>Option 1 (CTC)</b>	<b>Option 2 (RVC)</b>	<b>Option 3 (process rule)</b>
8467-8469		CTSH	RVC (40)	
8470		CTH	RVC (40)	
8471		CTSH	RVC (40)	
8472-8473		CTH	RVC (40)	
8474-8475		CTSH	RVC (40)	

8476				
	8476.21	CTSH (except from 8476.29 to 8476.89)	RVC (40)	
	8476.29	CTSH (except from 8476.21 or 8476.81 to 8476.89)	RVC (40)	
	8476.81	CTSH (except from 8476.21 to 8476.29 or 8476.89)	RVC (40)	
	8476.89	CTSH (except from 8476.21 to 8476.81)	RVC (40)	
	8476.90	CTSH	RVC (40)	
8477-8479		CTSH	RVC (40)	
8480		CTH	RVC (40)	
8481		CTH	RVC (40)	Assembly from parts classified in the same heading
8482		CTSH	RVC (40)	

8483		CTH	RVC (40)	
8484-8487		CTSH	RVC (40)	
<b>Chapter 85</b>				
<b>Chapter note for Chapter 85: Disassembly of non-originating goods in Chapter 85 will not confer origin</b>				
8501-8503		CTH	RVC (40)	
	8504.10	CTSH	RVC (40)	
	8504.21	CTSH (except from 8504.22 to 8504.23)	RVC (40)	
	8504.22	CTSH (except from 8504.21 or 8504.23)	RVC (40)	
	8504.23	CTSH (except from 8504.21 to 8504.22)	RVC (40)	
	8504.31	CTSH (except from 8504.32 to 8504.34)	RVC (40)	
	8504.32	CTSH (except from 8504.31, 8504.33 or 8504.34)	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	8504.33	CTSH (except from 8504.31, 8504.32 or 8504.34)	RVC (40)	
	8504.34	CTSH (except from 8504.31 to 8504.33)	RVC (40)	
	8504.40	CTSH	RVC (40)	
	8504.50	CTSH	RVC (40)	
	8504.90	CTSH	RVC (40)	
8505-8507		CTSH	RVC (40)	
8508				
	8508.11	CTSH (except from 8508.19)	RVC (40)	
	8508.19	CTSH (except from 8508.11)	RVC (40)	
	8508.60	CTSH	RVC (40)	
	8508.70	CTSH	RVC (40)	
8509-8511		CTSH		
8512				

	8512.10	CTSH (except from 8512.20 to 8512.30)	RVC (40)	
	8512.20	CTSH (except from 8512.10 or 8512.30)	RVC (40)	
	8512.30	CTSH (except from 8512.10 to 8512.20)	RVC (40)	
	8512.40	CTSH	RVC (40)	
	8512.90	CTSH	RVC (40)	
8513		CTH	RVC (40)	Assembly from parts classified in the same heading
8514-8517		CTSH	RVC (40)	
8518		CTH	RVC (40)	Assembly from parts classified in the same heading
8519-8521		CTSH	RVC (40)	
8523		CTH	RVC (40)	Recording sound or other similarly recorded phenomena onto blank or



				unrecorded media shall confer origin whether or not there has been a
HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC	Option 3 (process rule)
				change in tariff classification
8525		CTH	RVC (40)	
8526-8528		CTSH	RVC (40)	
8529		CTH	RVC (40)	
8530-8536		CTSH	RVC (40)	
8537-8538		CTH	RVC (40)	
8539				
	8539.10	CTSH	RVC (40)	
	8539.21	CTSH	RVC (40)	
	8539.22	CTSH	RVC (40)	
	8539.29	CTSH	RVC (40)	
	8539.31	CTSH	RVC (40)	
	8539.32	CTSH (except from 8539.39)	RVC (40)	
	8539.39	CTSH (except from 8539.31)	RVC (40)	
	8539.41	CTSH (except from 8539.49)	RVC (40)	

	8539.49	CTSH (except from 8539.41)	RVC (40)	
	8539.90	CTSH	RVC (40)	
8540-8543		CTSH	RVC (40)	
8544		CTH	RVC (40)	
8545-8547		CTSH	RVC (40)	
8548		CTH	RVC (40)	
<b>Section XVII: Vehicles, aircraft, vessels and associated transport equipment</b>				
<b>Chapter 86</b>		<b>CTH</b>	<b>RVC (40)</b>	
<b>Chapter 87</b>				
8701-8707		CTH	RVC (40)	
8708		CTSH	RVC (40)	
8709-8716		CTH	RVC (40)	
<b>Chapter 88</b>		<b>CTH</b>	<b>RVC (40)</b>	
<b>Chapter 89</b>		<b>CTH</b>	<b>RVC (40)</b>	
<b>Section XVIII: Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof</b>				
<b>Chapter 90</b>				
<b>Chapter note for Chapter 90: Disassembly of non-originating goods in Chapter 90 will not confer origin</b>				
9001		CTSH	RVC (40)	
	9001.10	CTH	RVC (40)	Assembly from parts classified in the same heading

	9001.20	CTSH	RVC (40)	
	9001.30	CTSH	RVC (40)	
	9001.40	CTSH	RVC (40)	
	9001.50	CTSH	RVC (40)	
	9001.90	CTSH	RVC (40)	
9002-9003				
9004				
<b>HS2 / HS4</b>	<b>HS6</b>	<b>Option 1 (CTC)</b>	<b>Option 2 (RVC)</b>	<b>Option 3 (process rule)</b>
9005-9020				
9021				
	9021.10	CTSH	RVC (40)	
	9021.21	CTSH	RVC (40)	
	9021.29	CTSH	RVC (40)	
	9021.31	CTSH	RVC (40)	
	9021.39	CTSH	RVC (40)	
	9021.40	CTSH	RVC (40)	
	9021.50	CTSH	RVC (40)	
	9021.90	CTSH	RVC (40)	
9022-9033		CTSH	RVC (40)	
<b>Chapter 91 to Chapter 92</b>		<b>CTH</b>	<b>RVC (40)</b>	
<b>Section XIX: Arms and ammunition; parts and accessories thereof</b>				
<b>Chapter 93</b>		<b>CTH</b>	<b>RVC (40)</b>	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC	Option 3 (process rule)
<b>Section XIX: Arms and ammunition; parts and accessories thereof</b>				
Chapter 93		CTH	RVC (40)	
<b>Section XX: Miscellaneous manufactured articles</b>				
Chapter 94 to Chapter 96		CTH	RVC (40)	
<b>Section XXI: Works of art, collectors' pieces and antiques</b>				
Chapter 97		CC	RVC (40)	

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