Mainland and Macao Closer Economic Partnership Arrangement Agreement on Trade in Goods

Product Specific Rules of Origin

[Cursory Translation]

Remarks:

1. Waste and scrap, whether specified or not, shall be subject to the wholly obtained criterion.

2. “Purification” refers to the reduction or elimination of impurities resulting in a good suitable for one 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) biotechnical use (e.g. cell culture, genetic technology and as catalysts);

(vi) carriers used in a separation process;

(vii) nuclear grade uses.

3. "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. For the purposes of this definition, the following processes shall not be considered as chemical reactions:

(i) dissolving in water or other solvents;

(ii) the elimination of solvents including solvent water;

(iii) the addition or elimination of water of crystallization.

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| **Serial Number** | **HS Codes** | **Product Descriptions** | **Rules of Origin** |
| 1 | 01 | Live animals | Born and bred in one side. |
| 2 | 02 | Meat and edible offal, other than that of headings  0210.11, 0210.20 and 0210.99 | Obtained from live animals born and bred in one side. |
| 3 | 0210.11 | Hams, shoulders and cuts thereof, with bone in, dried, smoked, salted or in brine | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 4 | 0210.20 | Meat of bovine animals, dried, smoked, salted or in brine | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 5 | 0210.99 | Other meat and edible offal, dried, smoked, salted or in brine | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 6 | 03.01 | Live fish | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 7 | 03.02 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 8 | 03.03 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 9 | 03.04 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 10 | 0305.20 | Livers, roes and milt of fish, dried, smoked, salted or in brine | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 11 | 0305.31 | Fish fillets of tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, labeo spp., osteochilus hasselti, leptobarbus hoeveni, megalobrama spp.), eels (anguilla spp.), nile perch (lates niloticus) and snake-heads (channa spp.), dried, salted or in brine, excluding smoked | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 12 | 0305.32 | Fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, dried, salted or in brine, excluding smoked | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 13 | 0305.39 | Other fillets of fish, dried, salted or in brine, excluding smoked | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 14 | 0305.41 | Smoked fish of Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), including fillets, excluding edible fish offal | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 15 | 0305.42 | Smoked fish of herrings (Atlantic herring, Pacific herring) (including fillets), excluding edible fish offal | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 16 | 0305.43 | Smoked fish of trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) (including fillets), excluding edible fish offal | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 17 | 0305.44 | Smoked fish of tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, labeo spp., osteochilus hasselti, leptobarbus hoeveni, megalobrama spp.), eels (anguilla spp.), nile perch (lates niloticus) and snake-heads (channa spp.) (including fillets), excluding edible fish offal | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 18 | 0305.49 | Other smoked fish (including fillets), excluding edible fish offal | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 19 | 0305.51 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) (other than edible for human consumption), dried (whether or not salted but not smoked) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 20 | 0305.52 | Tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, labeo spp., osteochilus hasselti, leptobarbus hoeveni, megalobrama spp.), eels (anguilla spp.), nile perch (lates niloticus) and snake-heads (channa spp.) (other than edible for human consumption), dried (whether or not salted but not smoked) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 21 | 0305.53 | Fish of the families bregmacerotidae, euclichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae, other than cod (gadusmorhua, gadus ogac, gadus macrocephalus) (other than edible for human consumption), dried (whether or not salted but not smoked) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 22 | 0305.54 | Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardi-nops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerels (Scomber scombrus, Scomber australasicus, Scom-her japonicus), Indian mackerels (Rastrelliger spp.), seerfi-shes (Scomberomorus spp.), jack and horse mackerels (Tra-churus spp.), jacks , crevalles (Caranx spp.), cobia (Rachy-centron canadum), silver pom-frets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthymus affinis), bonitos (Sarda spp.), marlins, sail-fishes, spearfish (Istiophori-dae) (other than edible for human consumption), dried (whether or not salted but not smoked) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 23 | 0305.59 | Other fish (other than edible for human consumption), dried (whether or not salted but not smoked) | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 24 | 0305.61 | Herrings (Atlantic herring, Pacific herring) (other than edible for human consumption), salted or in brine, but not dried nor smoked | The principal processes are cutting and heavy salting. |
| 25 | 0305.62 | Cod (Atlantic cod, Greenland cod, Pacific cod) (other than edible for human consumption), salted or in brine, but not dried nor smoked | The principal processes are cutting and heavy salting. |
| 26 | 0305.63 | Anchovies (Engraulis spp.) (other than edible for human consumption), salted or in brine, but not dried nor smoked | The principal processes are cutting and heavy salting. |
| 27 | 0305.64 | Tilapias (Oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, labeo spp., osteochilus hasselti, leptobarbus hoeveni, megalobrama spp.), eels (anguilla spp.), nile perch (lates niloticus) and snake-heads (channa spp.) (other than edible for human consumption), salted or in brine, but not dried nor smoked | The principal processes are cutting and heavy salting. |
| 28 | 0305.69 | Other fish (other than edible for human consumption), salted or in brine, but not dried nor smoked | The principal processes are cutting and heavy salting. |
| 29 | 0305.71 | Shark fin, dried, salted, in brine or smoked | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 30 | 0305.72 | Fish head, tail and maws, dried, salted, in brine or smoked | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 31 | 0305.79 | Fish fin and other fish edible for human consumption, dried, salted, in brine or smoked | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 32 | 03.06 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine | Born and bred in one side. |
| 33 | 03.07 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process | Born and bred in one side. |
| 34 | 03.08 | Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process | Born and bred in one side. |
| 35 | 0309.10 | Flours, meals and pellets of fish, fit for human consumption | Bred from fish fry in one side. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in one side must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in one side must not be less than 10 months. |
| 36 | 0309.90 | Flours, meals and pellets of crustaceans, molluscs and other aquatic invertebrates fit for human consumption | Born and bred in one side. |
| 37 | 04.01 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter | Processed from fresh milk. The principal processes are mixing, sterilization and cooling. |
| 38 | 0402.10 | Milk and cream, concentrated, containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% | Processed from fresh milk. The principal processes are mixing, freezing and sterilization. |
| 39 | 0402.21 | Milk and cream, concentrated, not containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% | Processed from fresh milk. The principal processes are mixing, freezing and sterilization. |
| 40 | 0402.29 | Milk and cream, concentrated, containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% | Processed from fresh milk. The principal processes are mixing, freezing and sterilization. |
| 41 | 0402.91 | Other milk and cream, concentrated, not containing added sugar or other sweetening matter | Processed from fresh milk. The principal processes are mixing, sterilization and cooling. |
| 42 | 0402.99 | Other milk and cream, concentrated, containing added sugar or other sweetening matter | Change in Tariff Chapter. |
| 43 | 0403.20 | Yogurt | Processed from fresh milk or milk powder. The principal processes are mixing, fermentation or souring, sterilization and cooling. |
| 44 | 0403.90 | Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Processed from fresh milk or milk powder. The principal processes are mixing, fermentation or souring, sterilization and cooling. |
| 45 | 04.04 | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included | Change in Tariff Chapter. |
| 46 | 0405.10 | Butter | Change in Tariff Chapter. |
| 47 | 0405.20 | Dairy spreads | Processed from fresh milk or milk powder. The principal processes are mixing, fermentation or souring, sterilization and cooling. |
| 48 | 0405.90 | Other fats and oils derived from milk | Change in Tariff Chapter. |
| 49 | 0406.10 | Fresh (unripened or uncured) cheese, including whey cheese and curd | Processed from fresh milk or milk powder. The principal processes are mixing, fermentation or souring, sterilization and cooling. |
| 50 | 0406.20 | Grated or powdered cheese, of all kinds | (1) Processed from fresh milk or milk powder. The principal processes are mixing, fermentation or souring, sterilization, cooling, aging, slicing, grinding and (or) seasoning; or (2) Change in Tariff Heading. |
| 51 | 0406.30 | Processed cheese, not grated or powdered | Change in Tariff Chapter. |
| 52 | 0406.40 | Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | Change in Tariff Chapter. |
| 53 | 0406.90 | Other cheese | Change in Tariff Chapter. |
| 54 | 04.09 | Natural honey | The principal processes are filtration, sterilization, bottling and labelling, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 55 | 04.10 | Insects and other edible products of animal origin, not elsewhere specified or included | (1) Air-dried and set, and to fulfil the regional value content requirement (30% for Build-down method or 20% for Build-up method); or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 56 | 05.04 | Guts, bladders and stomachs of  animals (other than fish), whole  or in pieces, fresh, chilled, frozen, dried, smoked, salted, in brine | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 57 | 05.05 | Skins and other parts of birds, with their feathers or down; feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers : | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 58 | 0506.10 | Ossein and bones treated with  acid | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 59 | 0506.90 | Other goods of heading 05.06 | The principal processes are cooking, skinning, meat separation, defatting and drying. |
| 60 | 05.07 | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 61 | 05.08 | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 62 | 05.10 | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 63 | 05.11 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 64 | 0603.90 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared | Manufactured from plants. The principal processes are cleaning, drying (or dyeing, bleaching, corrugating) and preserving. If coating after preserving is required, it must also be done in one side. |
| 65 | 0604.90 | Foliage, branches and other parts of plants, without flowers or flower-buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes; fresh, dried, dyed, bleached, impregnated or otherwise prepared | Manufactured from plants. The principal processes are cleaning, drying (or dyeing, bleaching, corrugating) and preserving. If coating after preserving is required, it must also be done in one side. |
| 66 | 0801.11 | Coconuts, dried | Manufactured from coconuts. The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 67 | 0801.21 | Brazil nuts, in shell | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 68 | 0801.22 | Brazil nuts, shelled | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 69 | 0801.31 | Cashew nuts, in shell | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 70 | 0801.32 | Cashew nuts, shelled | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 71 | 08.02 | Other nuts, fresh or dried, whether or not shelled or peeled | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 72 | 08.03 | Bananas, including plantains, fresh or dried | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 73 | 08.04 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 74 | 08.05 | Citrus fruit, fresh or dried | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 75 | 0806.20 | Grapes, dried | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 76 | 0810.90 | Other fresh fruits of heading 08.10 | Manufactured from fruits. The principal processes are sterilization, peeling, pulp removal, slicing or dicing and preserving, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 77 | 08.11 | Fruit and nuts, uncooked or cooked by steaming, frozen, whether or not containing added sugar or other sweetening matter | Change in Tariff Heading. |
| 78 | 0813.10 | Apricots, dried | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 79 | 0813.20 | Plums, dried | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 80 | 0813.30 | Apples, dried | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 81 | 0813.40 | Other dried fruits other than those of headings 08.01 to 08.06 | The principal process is drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 82 | 0813.50 | Mixtures of nuts or dried fruits of this Chapter | (1) The principal processes are mixing, seasoning and drying, and to fulfil the regional value content requirement (30% for Build-down method or 20% for Build-up method); or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 83 | 08.14 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions | Change in Tariff Heading. |
| 84 | 0901.11 | Coffee, not roasted, not decaffeinated | Grown and harvested in one side. |
| 85 | 0901.12 | Coffee, not roasted, decaffeinated | Grown and harvested in one side. |
| 86 | 0901.21 | Roasted coffee, not decaffeinated | (1) Manufactured from coffee beans. The principal processes are roasting and grinding. If mixing is required, it must also be done in one side; or (2) Manufactured from coffee beans. The principal process is roasting, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 87 | 0901.22 | Roasted coffee, decaffeinated | Manufactured from coffee beans. The principal processes are decaffeinating, roasting, blending and (or) grinding. |
| 88 | 0901.90 | Coffee husks and skins; coffee substitutes containing coffee | Manufactured from coffee beans and coffee substitutes. The principal processes are mixing, roasting, blending and grinding. |
| 89 | 0902.10 | Green tea (not fermented), in immediate packings of a content not exceeding 3 kg | Manufactured from unprocessed tea leaves. The principal processes are heating, rolling and drying. |
| 90 | 0902.20 | Other green tea (not fermented) | Manufactured from unprocessed tea leaves. The principal processes are heating, rolling and drying. |
| 91 | 0902.30 | Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | Processed from tea leaves. The principal processes are fermentation, rolling, drying and mixing. |
| 92 | 0902.40 | Other black tea (fermented) and other partly fermented tea | Processed from tea leaves. The principal processes are fermentation, rolling, drying and mixing. |
| 93 | 09.03 | Maté | To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 94 | 0904.12 | Pepper, crushed or ground | The principal processes are mixing, grinding and drying |
| 95 | 0904.21 | Chili, dried | The principal processes are mixing and drying, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 96 | 0904.22 | Chili, crushed or ground | The principal processes are mixing, grinding and drying. |
| 97 | 0905.20 | Vanilla, crushed or ground | The principal processes are mixing, grinding and drying. |
| 98 | 0906.20 | Cinnamon, crushed or ground | The principal processes are mixing, grinding and drying. |
| 99 | 0907.20 | Cloves (whole fruit, cloves and stems) , crushed or ground | The principal processes are mixing, grinding and drying. |
| 100 | 0908.12 | Nutmeg, crushed or ground | The principal processes are mixing, grinding and drying. |
| 101 | 0908.22 | Mace, crushed or ground | The principal processes are mixing, grinding and drying. |
| 102 | 0908.32 | Cardamoms, crushed or ground | The principal processes are mixing, grinding and drying. |
| 103 | 0909.22 | Seeds of coriander, crushed or ground | The principal processes are mixing, grinding and drying. |
| 104 | 0909.32 | Seeds of cumin, crushed or ground | The principal processes are mixing, grinding and drying. |
| 105 | 0909.62 | Seeds of anise, badian, caraway or fennel; juniper berries, crushed or ground | The principal processes are mixing, grinding and drying. |
| 106 | 0910.12 | Ginger, crushed or ground | The principal processes are mixing, grinding and drying. |
| 107 | 0910.30 | Turmeric (curcuma) | The principal processes are mixing, grinding and drying. |
| 108 | 0910.91 | Mixtures referred to in Note 1(b) to this Chapter | The principal processes are mixing, grinding and drying. |
| 109 | 0910.99 | Thyme, bay leaves, curry and other spices (except mixtures referred to in Note 1(b) to this Chapter) | The principal processes are mixing, grinding and drying. |
| 110 | 10 | Cereals | Grown and harvested in one side. |
| 111 | 11.01 | Wheat or maslin flour | Change in Tariff Chapter, except from Chapter 10. |
| 112 | 11.02 | Cereal flours other than of wheat or maslin | Change in Tariff Chapter, except from Chapter 10. |
| 113 | 11.03 | Cereal groats, meal and pellets | Change in Tariff Chapter, except from Chapter 10. |
| 114 | 11.04 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground | Change in Tariff Chapter, except from Chapter 10. |
| 115 | 11.05 | Flour, meal, powder, flakes, granules and pellets of potatoes | Change in Tariff Chapter, except from Chapter 7. |
| 116 | 11.06 | Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8 | Change in Tariff Heading. |
| 117 | 1107.20 | Malt, roasted | Change in Tariff Subheading. |
| 118 | 11.08 | Starches; inulin | Change in Tariff Chapter, except from Chapter 7 and Chapter 10. |
| 119 | 11.09 | Wheat gluten, whether or not dried | Change in Tariff Heading. |
| 120 | 12.01 | Soya beans, whether or not broken | Grown and harvested in one side. |
| 121 | 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken | Grown and harvested in one side. |
| 122 | 12.04 | Linseed, whether or not broken | Grown and harvested in one side. |
| 123 | 12.05 | Rape or colza seeds, whether or not broken | Grown and harvested in one side. |
| 124 | 12.06 | Sunflower seeds, whether or not broken | Grown and harvested in one side. |
| 125 | 12.07 | Other oil seeds and oleaginous fruits, whether or not broken | Grown and harvested in one side. |
| 126 | 12.08 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard | Grown and harvested in one side. |
| 127 | 1211.20 | Ginseng roots or parts of ginseng roots (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered | The principal processes are cutting and grinding. |
| 128 | 1211.90 | Others plants of heading 12.11 or parts thereof | (1) Processed from raw materials. The principal processes are cutting and roasting, or (2) to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 129 | 1212.99 | Other fruit stones, kernels and vegetable products of a kind used primarily for human consumption, not elsewhere specified or included | The principal processes are sieving, grinding and packaging. |
| 130 | 15.01 | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03 | Change in Tariff Chapter. |
| 131 | 15.02 | Fats of bovine animals, sheep or goats, other than those of heading 15.03 | Change in Tariff Chapter. |
| 132 | 15.03 | Lard stearin, lard oil, oleostearin, oleooil and tallow oil, not emulsified or mixed or otherwise prepared | Change in Tariff Chapter. |
| 133 | 15.04 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified | Change in Tariff Chapter. |
| 134 | 15.06 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified | Change in Tariff Chapter. |
| 135 | 15.07 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified | Change in Tariff Chapter, except from Chapter 12. |
| 136 | 15.08 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified | Change in Tariff Chapter, except from Chapter 12. |
| 137 | 15.09 | Olive oil and its fractions, whether or not refined, but not chemically modified | Change in Tariff Heading. |
| 138 | 15.10 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09 | Change in Tariff Heading. |
| 139 | 15.11 | Palm oil and its fractions, whether or not refined, but not chemically modified | Change in Tariff Chapter, except from Chapter 12. |
| 140 | 15.12 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified | Change in Tariff Heading. |
| 141 | 15.13 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified | Change in Tariff Heading. |
| 142 | 15.14 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified | Change in Tariff Chapter, except from Chapter 12. |
| 143 | 15.15 | Other fixed vegetable or microbial fats and oils (including jojoba oil) and fractions thereof, whether or not refined, but not chemically modified | Change in Tariff Heading. |
| 144 | 15.16 | Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared | Change in Tariff Heading. |
| 145 | 1517.10 | Margarine, excluding liquid margarine | Manufactured from vegetable crude oil or animal fats. The principal processes are degumming, centrifugation, decolourization, deodorization, refining, stirring, sterilization and mixing. |
| 146 | 1517.90 | Liquid margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16 | Manufactured from vegetable crude oil, animal fats or microbial fats. The principal processes are degumming, centrifugation, decolourization, deodorization, refining, stirring, sterilization and mixing. The overall proportion (by weight) of one or more of the three oil fats of palm oil, bean oil, rapeseed oil should not exceed 50%, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 147 | 15.18 | Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of different fats or oils or their fractions of this Chapter, not elsewhere specified or included | Change in Tariff Heading. |
| 148 | 15.20 | Glycerol, crude; glycerol waters and glycerol lyes | Manufactured from chemical reaction of natural or chemical materials. |
| 149 | 16.01 | Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on sausages | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 150 | 16.02 | Other prepared or preserved meat, meat offal, blood or insects, other than goods of the kind described in headings 1602.41, 1602.42, 1602.49 or 1602.50 | Change in Tariff Heading. |
| 151 | 1602.41 | Other prepared or preserved hams and cuts thereof of swine | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 152 | 1602.42 | Other prepared or preserved shoulders and cuts thereof of swine | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 153 | 1602.49 | Other prepared or preserved meat, meat offal or blood of swine | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 154 | 1602.50 | Other prepared or preserved meat, meat offal or blood of bovine animals | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 155 | 16.03 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates | Change in Tariff Heading. |
| 156 | 16.04 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs | Change in Tariff Heading. |
| 157 | 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved | Change in Tariff Heading. |
| 158 | 17.01 | Cane or beet sugar and chemically pure sucrose, in solid form | Wholly obtained. |
| 159 | 1702.11 | Lactose and lactose syrup, containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | Change in Tariff Heading. |
| 160 | 1702.19 | Other lactose and lactose syrup, containing by less than weight 99% lactose, expressed as anhydrous lactose, calculated on the dry matter | Change in Tariff Heading. |
| 161 | 1702.20 | Maple sugar and maple syrup | Change in Tariff Heading. |
| 162 | 1702.30 | Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose | Change in Tariff Heading. |
| 163 | 1702.40 | Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | Change in Tariff Heading. |
| 164 | 1702.50 | Chemically pure fructose | Change in Tariff Heading. |
| 165 | 1702.60 | Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | Change in Tariff Heading. |
| 166 | 1702.90 | Other sugars of heading 17.02, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose | Manufactured from sugar. The principal processes are mixing and boiling. |
| 167 | 17.03 | Molasses resulting from the extraction or refining of sugar | Change in Tariff Heading. |
| 168 | 17.04 | Sugar confectionery (including white chocolate), not containing cocoa | Change in Tariff Heading. |
| 169 | 18.01 | Cocoa beans, whole or broken, raw or roasted | Manufactured from raw cocoa beans. The principal process is roasting. |
| 170 | 1803.10 | Cocoa paste, not defatted | Change in Tariff Heading. |
| 171 | 1803.20 | Cocoa paste, wholly or partly defatted | Change in Tariff Subheading. |
| 172 | 18.04 | Cocoa butter, fat and oil | Change in Tariff Heading. |
| 173 | 18.05 | Cocoa powder, not containing added sugar or other sweetening matter | Change in Tariff Heading. |
| 174 | 1806.10 | Cocoa powder, containing added sugar or other sweetening matter | Change in Tariff Heading, except from heading 18.05. |
| 175 | 1806.20 | Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 176 | 1806.31 | Other food preparations containing cocoa, in blocks, slabs or bars, filled | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 177 | 1806.32 | Other food preparations containing cocoa, in blocks, slabs or bars, not filled | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 178 | 1806.90 | Other food preparations of heading 18.06 | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 179 | 1901.10 | Preparations for infant use, put up for retail sale | Change in Tariff Chapter, except from Chapter 4. |
| 180 | 1901.20 | Mixes and doughs for the preparation of bakers' wares of heading 19.05 | Change in Tariff Heading. |
| 181 | 1901.90 | Other food preparations of heading 19.01 | Change in Tariff Heading. |
| 182 | 19.02 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as macaroni, noodles, glutinous rice balls, wontons, dumplings, cannelloni; couscous, whether or not prepared | Change in Tariff Heading. |
| 183 | 19.03 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | Change in Tariff Heading. |
| 184 | 19.04 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included | Change in Tariff Heading. |
| 185 | 19.05 | Bread, pastry, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Change in Tariff Heading. |
| 186 | 20 | Preparations of vegetables, fruit, nuts or other parts of plants | Change in Tariff Heading. |
| 187 | 21.01 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | Change in Tariff Heading. |
| 188 | 2102.10 | Active yeasts | Manufactured from yeasts. The principal processes are fermentation, filtration, autolyzing and drying. |
| 189 | 2102.20 | Inactive yeasts; other single-cell micro-organisms, dead | Manufactured from yeasts. The principal processes are filtration, autolyzing and drying. |
| 190 | 2102.30 | Baking powders | Change in Tariff Heading. |
| 191 | 2103.10 | Soya sauce | Change in Tariff Heading. |
| 192 | 2103.20 | Tomato ketchup and other tomato sauces | Change in Tariff Heading. |
| 193 | 2103.30 | Mustard flour and meal and prepared mustard | Change in Tariff Heading. |
| 194 | 2103.90 | Other sauces and preparations therefor; mixed condiments and mixes seasonings | (1) Change in Tariff Subheading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 195 | 21.04 | Soups and broths and preparations therefor; homogenized composite food preparations | Change in Tariff Heading. |
| 196 | 21.05 | Ice cream and other edible ice, whether or not containing cocoa | Change in Tariff Heading. |
| 197 | 2106.10 | Protein concentrates and textured protein substances | Change in Tariff Heading. |
| 198 | 2106.90 | Other food preparations of heading 21.06 | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 199 | 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09 | Change in Tariff Heading. |
| 200 | 22.03 | Beer made from malt | Change in Tariff Heading. |
| 201 | 22.04 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09 | Manufactured from grapes. Fermentation and production have to be done in one side. If grape juice is used to produce the wine, it can be manufactured from the grape juice originating from one side, or countries or territories which have signed and put into effect preferential trade agreements with the Mainland; and its fermentation and production have to be done in one side. |
| 202 | 22.05 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances | Change in Tariff Heading. |
| 203 | 22.06 | Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included | (1) Fermentation and brewing; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 204 | 2207.10 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher | The principal processes are fermentation and brewing. |
| 205 | 2208.20 | Spirits obtained by distilling grape wine | Change in Tariff Heading. |
| 206 | 2208.30 | Whiskies | Change in Tariff Heading. |
| 207 | 2208.40 | Rum and other spirits obtained by distilling fermented sugar-cane products | Change in Tariff Heading. |
| 208 | 2208.50 | Gin and Geneva | Change in Tariff Heading. |
| 209 | 2208.60 | Vodka | Change in Tariff Heading. |
| 210 | 2208.70 | Liqueurs and cordials | Change in Tariff Heading. |
| 211 | 2208.90 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; other spirits and spirituous beverages | The principal processes are mixing and blending, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 212 | 2301.20 | Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufactured from fish or crustaceans, molluscs, or other aquatic invertebrates. The principal processes are grinding, mixing, cooking and drying. |
| 213 | 23.08 | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included | Change in Tariff Heading. |
| 214 | 2523.29 | Other Portland cement | Manufactured from cement clinkers. The principal processes are averaging of clinkers, formulation, grinding and classification. |
| 215 | 27.15 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | Rubberized asphalt manufactured from asphalt, rubber powder and other additives, and the quality of rubber powder should be accounted for more than 15% of rubber asphalt. |
| 216 | 2811.22 | Silicon dioxide | Manufactured from chemical reaction of natural or chemical materials. |
| 217 | 2836.99 | Other carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate  containing ammonium carbamate | Manufactured from chemical reaction of natural or chemical materials. |
| 218 | 2853.90 | Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity, excluding Cyanogen chloride (chlorcyan)); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals | Change in Tariff Heading. |
| 219 | 2922.50 | Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | Change in Tariff Subheading or to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 220 | 2923.90 | Other quaternary ammonium salts  and hydroxides | (1) Change in Tariff Subheading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 221 | 2937.22 | Halogenated derivatives of corticosteroidal hormones | (1) Change in Tariff Subheading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 222 | 2941.30 | Tetracyclines and their derivatives; salts thereof | (1) Chemical transformation, including heating, blending, distilling, extracting, centrifugation and filtration; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 223 | 30.01 | Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 224 | 30.02 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 225 | 30.03 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, other than those of heading 3003.49 | Change in Tariff Heading |
| 226 | 3003.49 | Other medicaments containing alkaloids or derivatives thereof (consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale) | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 227 | 30.04 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale | Manufactured from chemical/herbal ingredients. The principal processes are: (1) dissolving and mixing according to proportion, ratio or scale to form tablets, cream or ointment, oral liquid preparation (elixir, oral solution, suspension), lotion, capsules or other forms of pharmaceutical products; or (2) Cooking, mixing and grinding. If dissolving and/or drying and/or filtering is/are required after grinding, such process/processes must also be done in one side. |
| 228 | 30.05 | Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes, other than those of heading 3005.10 | Change in Tariff Heading. |
| 229 | 3005.10 | Adhesive dressings and other articles having an adhesive layer | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 230 | 30.06 | Pharmaceutical goods specified in Note 4 to this Chapter, other than those of heading 3006.93 | Change in Tariff Heading. |
| 231 | 3006.93 | Placebos and blinded (or double-blinded) clinical trial kits for a recognized clinical trial, put up in measured doses | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 232 | 32.01 | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives | Change in Tariff Heading. |
| 233 | 32.02 | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning | Change in Tariff Heading. |
| 234 | 32.03 | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin | Change in Tariff Heading. |
| 235 | 32.08 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a nonaqueous medium; solutions as defined in Note 4 to this Chapter | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 236 | 32.09 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 237 | 32.10 | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 238 | 32.11 | Prepared driers | Change in Tariff Heading. |
| 239 | 32.12 | Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale | Change in Tariff Heading. |
| 240 | 32.13 | Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings | Change in Tariff Heading. |
| 241 | 32.14 | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like | Change in Tariff Heading. |
| 242 | 32.15 | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid | Manufactured from pigment and chemical solvents. The principal processes are dissolving and mixing. If assembling is required, it must also be done in one side. |
| 243 | 33.02 | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages | Manufactured from natural or chemical ingredients. The principal process is mixing to cause chemical transformation of the ingredients. |
| 244 | 33.03 | Perfumes and toilet waters | Manufactured from natural or chemical ingredients. The principal processes are mixing, blending or emulsification according to specific formulae or instructions to cause chemical transformation of ingredients. |
| 245 | 33.04 | Beauty or make up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations | Change in Tariff Heading. |
| 246 | 33.05 | Preparations for use on the hair | Change in Tariff Heading. |
| 247 | 33.06 | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages | Change in Tariff Heading. |
| 248 | 33.07 | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and  other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties | Change in Tariff Heading. |
| 249 | 34.01 | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent | Change in Tariff Heading. |
| 250 | 34.02 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01 | Change in Tariff Heading. |
| 251 | 34.03 | Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anticorrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for  the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals | Change in Tariff Heading. |
| 252 | 34.04 | Artificial waxes and prepared waxes | Change in Tariff Heading. |
| 253 | 34.05 | Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04 | Change in Tariff Heading. |
| 254 | 34.06 | Candles, tapers and the like | The principal process are melting and moulding. |
| 255 | 34.07 | Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates,  horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate) | Change in Tariff Heading. |
| 256 | 35.01 | Casein, caseinates and other casein derivatives; casein glues | Change in Tariff Heading. |
| 257 | 35.02 | Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and otheralbumin derivatives | Change in Tariff Heading. |
| 258 | 35.03 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surfaceworked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01 | Change in Tariff Heading. |
| 259 | 35.04 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed | Change in Tariff Heading. |
| 260 | 35.05 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches | Change in Tariff Heading. |
| 261 | 35.06 | Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | Change in Tariff Heading. |
| 262 | 35.07 | Enzymes; prepared enzymes not elsewhere specified or included | Change in Tariff Heading. |
| 263 | 37.01 | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs, other than those of heading 3701.30 | Change in Tariff Heading, except change from subheading 3707.10. |
| 264 | 3701.30 | Other plates and film, unexposed, with any side exceeding 255 mm | Manufacture of sensitizing emulsion from chemical ingredients. The principal processes are manufacture of sensitizing emulsion, coating, drying, finishing and cutting. |
| 265 | 37.02 | Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed | Change in Tariff Heading, except change from subheading 3707.10. |
| 266 | 37.03 | Photographic paper, paperboard and textiles, sensitized, unexposed | Change in Tariff Heading, except change from subheading 3707.10. |
| 267 | 38.01 | Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 268 | 38.02 | Activated carbon; activated natural mineral products; animal black, including spent animal black | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 269 | 38.03 | Tall oil, whether or not refined | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 270 | 38.04 | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03 | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 271 | 38.05 | Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 272 | 38.06 | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums | Manufactured from natural or chemical materials. The principal process is mixing. |
| 273 | 38.07 | Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 274 | 38.12 | Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics | Change in Tariff Heading. |
| 275 | 38.13 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | Change in Tariff Heading. |
| 276 | 38.14 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | Manufactured from ingredients other than paints, enamels or similar products. The principal processes are (1) mixing of ingredients; and (2) emulsification (if applicable); and (3) synthesis. |
| 277 | 38.15 | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included | Change in Tariff Heading. |
| 278 | 38.16 | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01 | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 279 | 38.17 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02 | Change in Tariff Heading. |
| 280 | 38.18 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics | Change in Tariff Heading. |
| 281 | 38.19 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals | Change in Tariff Heading. |
| 282 | 38.20 | Anti-freezing preparations and prepared de-icing fluids | Change in Tariff Heading. |
| 283 | 38.21 | Prepared culture media for the development or maintenance of microorganisms (including virus and the like) or of plant, human or animal cells | Change in Tariff Heading. |
| 284 | 38.22 | Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.06; certified reference materials, other than those of heading 3822.11, 3822.12 or 3822.19 | Change in Tariff Heading. |
| 285 | 3822.11 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, for malaria, other than those of heading 30.06 | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 286 | 3822.12 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, for Zika and other diseases transmitted by mosquitoes of the genus Aedes, other than those of heading 30.06 | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 287 | 3822.19 | Other diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06 | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 288 | 38.23 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols | Change in Tariff Heading. |
| 289 | 38.24 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 290 | 38.26 | Biodiesel and mixture thereof , not containing or containing less than 70% by weight of petroleum oils or oils obtains from bituminous minerals | Manufactured from chemical ingredients and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 291 | 38.27 | Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included | (1) Change in Tariff Heading, except change from heading 38.24; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 292 | 3901.10 | Polyethylene having a specific gravity of less than 0.94 in primary forms | (1) Manufactured from polymers, cross linker and other chemical ingredients. The principal processes are blending or mixing, melting or fusion, extruding and pelletizing; or (2) Manufactured from plastic wastes. The principal processes are pelletizing, extruding and cutting. |
| 293 | 3901.20 | Polyethylene having a specific gravity of 0.94 or more in primary forms | (1) Manufactured from polymers, cross linker and other chemical ingredients. The principal processes are blending or mixing, melting or fusion, extruding and pelletizing; or (2) Manufactured from plastic wastes. The principal processes are pelletizing, extruding and cutting. |
| 294 | 3901.30 | Ethylene-vinyl acetate copolymers in primary forms | Change in Tariff Heading. |
| 295 | 3901.40 | Other Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94 | Change in Tariff Heading. |
| 296 | 3901.90 | Other polymers of ethylene in primary forms | Change in Tariff Heading. |
| 297 | 3902.10 | Polypropylene in primary forms | Change in Tariff Heading. |
| 298 | 3902.20 | Polyisobutylene in primary forms | Change in Tariff Heading. |
| 299 | 3902.30 | Propylene copolymers in primary forms | Change in Tariff Heading. |
| 300 | 39.03 | Polymers of styrene in primary forms | Change in Tariff Heading. |
| 301 | 39.04 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms | Change in Tariff Heading. |
| 302 | 39.05 | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms | Change in Tariff Heading. |
| 303 | 39.06 | Acrylic polymers in primary forms | Change in Tariff Heading. |
| 304 | 39.07 | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms | Change in Tariff Heading. |
| 305 | 39.08 | Polyamides in primary forms | Change in Tariff Heading. |
| 306 | 39.09 | Amino-resins, phenolic resins and polyurethanes, in primary forms | Change in Tariff Heading. |
| 307 | 39.10 | Silicones in primary forms | Change in Tariff Heading. |
| 308 | 39.11 | Petroleum resins, coumaroneindene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms | Change in Tariff Heading. |
| 309 | 39.12 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms | Change in Tariff Heading. |
| 310 | 39.13 | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms | Change in Tariff Heading. |
| 311 | 39.14 | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms | Change in Tariff Heading. |
| 312 | 39.16 | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics | Change in Tariff Heading. |
| 313 | 39.17 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics | Change in Tariff Heading. |
| 314 | 39.18 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter | Change in Tariff Heading. |
| 315 | 39.19 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls | Change in Tariff Heading. |
| 316 | 39.20 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials | Change in Tariff Heading. |
| 317 | 39.21 | Other plates, sheets, film, foil and strip, of plastics | Change in Tariff Heading. |
| 318 | 3922.10 | Baths, shower-baths, sinks and wash-basins, of plastics | Change in Tariff Heading. |
| 319 | 3922.20 | Lavatory seats and covers, of plastics | Change in Tariff Heading. |
| 320 | 39.23 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics | Change in Tariff Heading. |
| 321 | 39.24 | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics | Change in Tariff Heading. |
| 322 | 39.25 | Builders' ware of plastics, not elsewhere specified or included | Change in Tariff Heading. |
| 323 | 3926.90 | Other articles of plastics of heading 39.26 | (1) Manufactured from rubber or plastics. The principal process is moulding; or (2) Manufactured from plastic granules or sheetings. The principal processes are (a) forming and cutting; or (b) cutting and extruding, sealing or sewing. If assembling is required after sewing, it must also be done in one side. |
| 324 | 40.01 | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip | Change in Tariff Chapter. |
| 325 | 40.05 | Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip | Change in Tariff Heading. If the product contains natural rubber, content of natural rubber should not exceed 40%. |
| 326 | 40.06 | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber | Change in Tariff Heading. |
| 327 | 40.07 | Vulcanized rubber thread and cord | Change in Tariff Heading. |
| 328 | 40.08 | Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber | Change in Tariff Heading. |
| 329 | 40.09 | Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) | Change in Tariff Heading. |
| 330 | 40.10 | Conveyor or transmission belts or belting, of vulcanized rubber | Change in Tariff Heading. |
| 331 | 40.11 | New pneumatic tyres, of rubber | Change in Tariff Heading. |
| 332 | 40.12 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber | Change in Tariff Heading. |
| 333 | 40.13 | Inner tubes, of rubber | Change in Tariff Heading. |
| 334 | 4014.90 | Other hygienic or pharmaceutical articles, of vulcanized rubber (other than hard rubber) of heading 40.14 | Change in Tariff Heading. |
| 335 | 40.15 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), of vulcanized rubber other than hard rubber | Change in Tariff Heading. |
| 336 | 40.16 | Other articles of vulcanized rubber other than hard rubber | Change in Tariff Heading. |
| 337 | 40.17 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber | Change in Tariff Heading. |
| 338 | 42.01 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material | Change in Tariff Heading. |
| 339 | 42.02 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobaccopouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper | Change in Tariff Heading. |
| 340 | 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather | Change in Tariff Heading. |
| 341 | 4418.11 | Windows, French-windows and their frames, of tropical wood | Change in Tariff Heading. |
| 342 | 4418.19 | Windows, French-windows and their frames, of wood, other than those of tropical wood | Change in Tariff Heading. |
| 343 | 4418.21 | Doors and their frames and thresholds, of tropical wood | Change in Tariff Heading. |
| 344 | 4418.29 | Doors and their frames and thresholds, of other wood | Change in Tariff Heading. |
| 345 | 46.01 | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens) | Change in Tariff Heading. |
| 346 | 4602.90 | Other articles of heading 46.02 | Change in Tariff Heading. |
| 347 | 4810.31 | Kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m2 or less, other than that of a kind used for writing, printing or other graphic purposes | Change in Tariff Heading. |
| 348 | 4810.32 | Kraft paper and paperboard, Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2, other than that of a kind used for writing, printing or other graphic purposes | Change in Tariff Heading. |
| 349 | 4810.39 | Other Kraft paper or paperboard, other than that of a kind used for writing, printing or other graphic purposes | Change in Tariff Heading. |
| 350 | 4810.92 | Other paper or paperboard, multi-ply, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size | Change in Tariff Heading. |
| 351 | 4810.99 | Other paper or paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size | Change in Tariff Heading. |
| 352 | 48.11 | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10 | Manufactured from waster paper or wood pulp and coating materials. The principal processes are forming, drying, calendaring and coating. |
| 353 | 4819.10 | Cartons, boxes and cases, of corrugated paper or paperboard | Change in Tariff Heading. |
| 354 | 4819.20 | Folding cartons, boxes and cases, of non-corrugated paper or paperboard | Change in Tariff Heading. |
| 355 | 4821.10 | Printed paper or paperboard labels of all kinds | Change in Tariff Heading. |
| 356 | 4823.90 | Other paper, paperboard and articles of heading 48.23 | Change in Tariff Heading. |
| 357 | 49.08 | Transfers (decalcomanias) | (1) Manufactured from transfers and printing inks. The principal processes are design and printing; or (2) Change in Tariff Heading. |
| 358 | 49.10 | Calendars of any kind, printed, including calendar blocks | (1) Manufactured from transfers and printing inks. The principal processes are design and printing; or (2) Change in Tariff Heading. |
| 359 | 4911.10 | Trade advertising material, commercial catalogues and the like | Manufactured from paper. The principal processes are platemaking, printing and assembling. |
| 360 | 4911.91 | Printed pictures, designs and photographs | (1) Manufactured from printing paper. The principal processes are design and printing; or (2) Change in Tariff Heading. |
| 361 | 4911.99 | Other printed matter of heading 49.11 | (1) Manufactured from paper or other materials. The principal processes are plate-making and printing; or (2) Change in Tariff Heading. |
| 362 | 5111.11 | Woven fabrics of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or of fine animal hair, of a weight not exceeding 300 g/m² | Change in Tariff Heading. |
| 363 | 51.12 | Woven fabrics of combed wool or of combed fine animal hair | Change in Tariff Heading. |
| 364 | 51.13 | Woven fabrics of coarse animal  hair or of horsehair | Change in Tariff Heading. |
| 365 | 52.01 | Cotton, not carded or combed | Change in Tariff Chapter. |
| 366 | 52.02 | Cotton waste (including yarn waste and garneted stock) | Wholly obtained. |
| 367 | 52.03 | Cotton, carded or combed | Change in Tariff Chapter. |
| 368 | 52.04 | Cotton sewing thread, whether or not put up for retail sale | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 369 | 52.05 | Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 370 | 52.06 | Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 371 | 52.07 | Cotton yarn (other than sewing thread) put up for retail sale | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 372 | 5209.42 | Woven fabrics of cotton, containing 85% or more by weight of cotton, of yarns of different colours, denim, weighing more than 200 g/m² | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerizing; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 373 | 53.06 | Flax yarn | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 374 | 53.07 | Yarn of jute or of other textile bast fibres of heading 53.03 | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 375 | 53.08 | Yarn of other vegetable textile fibres; paper yarn | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 376 | 5309.21 | Woven fabrics of flax, containing less than 85% by weight of flax, unbleached or bleached | Manufactured from yarn. The principal process is weaving or knitting. |
| 377 | 5309.29 | Woven fabrics of flax, containing less than 85% by weight of flax, other than those unbleached or bleached | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerizing; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 378 | 53.11 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn | Manufactured from yarn. The principal process is weaving or knitting. |
| 379 | 5401.10 | Sewing thread of synthetic filaments, whether or not put up for retail sale | Manufactured from filament yarn. The principal processes are doubling, twisting, heat-setting, oiling and winding. |
| 380 | 54.02 | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex | Change in Tariff Heading. |
| 381 | 54.03 | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex | Change in Tariff Heading. |
| 382 | 5404.90 | Strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding | Manufactured from yarn. The principal process is weaving or knitting. |
| 383 | 54.05 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm | Manufactured from yarn. The principal process is weaving or knitting. |
| 384 | 54.06 | Man-made filament yarn (other than sewing thread), put up for retail sale | Manufactured from fibre yarns. The principal processes are doubling, twisting, heat-setting, oiling and winding. |
| 385 | 5407.42 | Other woven fabrics of synthetic filament yarn, containing 85% or more by weight of filaments of nylon or other polyamides, dyed | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerizing; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 386 | 5407.61 | Other woven fabrics of synthetic filament yarn, containing 85% or more by weight of non-textured polyester filaments | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerizing; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 387 | 5508.10 | Sewing thread of synthetic staple fibres, whether or not put up for retail sale | The principal processes are (1) twining and winding; or (2) (a) Dyeing or mercerizing or bleaching and (b) waxing or oiling; and (c) winding. |
| 388 | 55.09 | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 389 | 55.10 | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 390 | 5512.99 | Other woven fabrics of synthetic staple fibres of heading 55.12 | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerizing; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 391 | 5513.21 | Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m², dyed | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerizing; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 392 | 5601.21 | Wadding of cotton textile materials and articles thereof | Change in Tariff Heading. |
| 393 | 56.03 | Nonwovens, whether or not impregnated, coated, covered or laminated | Change in Tariff Heading. |
| 394 | 56.04 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 395 | 56.05 | Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 396 | 56.06 | Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 397 | 56.07 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics | Manufactured from yarn. The principal process is twisting or plaiting. |
| 398 | 5802.10 | Terry towelling and similar woven terry fabrics, of cotton | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerizing; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 399 | 5802.20 | Terry towelling and similar woven terry fabrics, of other textile materials | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerizing; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 400 | 5804.21 | Fabrics, of man-made fibres | Manufacturing from yarn. The principal process is weaving or knitting. |
| 401 | 5806.20 | Other narrow woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread | Manufacturing from yarn. The principal process is weaving or knitting. |
| 402 | 5806.32 | Other narrow woven fabrics, of man-made fibres, other than goods of heading 58.07 | Manufacturing from yarn. The principal process is weaving or knitting. |
| 403 | 5807.10 | Labels, badges and similar articles of textile materials, woven, in the piece, in strips or cut to shape or size, not embroidered | (1) Manufacturing from yarn. The principal process is weaving or knitting; or (2) Manufactured from fabrics, textile tapes or ribbons. The principal processes are cutting (if manufactured from fabrics) and printing or embroidering. |
| 404 | 58.08 | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles | Manufactured from fibre or chemical compounds. The principal process is spinning. |
| 405 | 6001.92 | Other pile fabrics, knitted or crocheted, of man-made fibres | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerizing; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 406 | 60.04 | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01 | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerizing; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 407 | 60.06 | Other knitted or crocheted fabrics | (1) Manufactured from yarn. The principal process is weaving or knitting; or (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerizing; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes: resin finish, pre-shrinking, shearing, brushing, glazing, schreinering, moiring, permanent embossing. |
| 408 | 61 | Articles of apparel and clothing accessories, knitted or crocheted | Change in Tariff Heading. |
| 409 | 62.01 | Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03 | Change in Tariff Heading. |
| 410 | 62.02 | Women’s or girls’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04 | Change in Tariff Heading. |
| 411 | 62.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear) | Change in Tariff Heading. |
| 412 | 62.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear) | Change in Tariff Heading. |
| 413 | 62.05 | Men's or boys' shirts | Change in Tariff Heading. |
| 414 | 62.06 | Women's or girls' blouses, shirts and shirt-blouses | Change in Tariff Heading. |
| 415 | 62.07 | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles | Change in Tariff Heading. |
| 416 | 62.08 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, bathrobes, dressing gowns and similar articles | Change in Tariff Heading. |
| 417 | 62.09 | Babies' garments and clothing accessories | Change in Tariff Heading. |
| 418 | 62.10 | Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07 | Change in Tariff Heading. |
| 419 | 62.11 | Track suits, ski suits and swimwear; other garments | Change in Tariff Heading. |
| 420 | 62.12 | Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted | Change in Tariff Heading. |
| 421 | 62.13 | Handkerchiefs | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 422 | 62.14 | Shawls, scarves, mufflers, mantillas, veils and the like | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 423 | 62.15 | Ties and bow ties | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 424 | 62.16 | Gloves, mittens and mitts | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 425 | 6217.10 | Other made up clothing accessories | Change in Tariff Heading. |
| 426 | 6217.90 | Parts of garments or of clothing accessories, other than those of heading 62.12 | (1) Manufactured from yarn. The principal process is weaving or knitting and cutting; or (2) Assembly of parts into garment parts. The principal process is sewing of cut pieces into garment parts. |
| 427 | 63 | Other made up textile articles; sets; worn clothing and worn textile articles; rags | Change in Tariff Heading. |
| 428 | 64 | Footwear, gaiters and the like; parts of such articles | Change in Tariff Heading. |
| 429 | 65.05 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Change in Tariff Heading. |
| 430 | 65.07 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear | Change in Tariff Heading. |
| 431 | 67.01 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes) | Manufactured from feather. The principal processes are bleaching, assembling and trimming. |
| 432 | 67.04 | Wigs, false beards, eyebrows, eyelashes and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included | Change in Tariff Heading. |
| 433 | 6802.21 | Marble, travertine and alabaster and articles thereof, simply cut or sawn, with a flat or even surface | Manufactured from raw materials. The principal processes are cutting, grinding, polishing and assembling (if applicable). |
| 434 | 6802.23 | Granite and articles thereof, simply cut or sawn, with a flat or even surface | Manufactured from raw materials. The principal processes are cutting, grinding, polishing and assembling (if applicable). |
| 435 | 6802.29 | Other stone and articles thereof, simply cut or sawn, with a flat or even surface | Manufactured from raw materials. The principal processes are cutting, grinding, polishing and assembling (if applicable). |
| 436 | 68.10 | Articles of cement, of concrete or of artificial stone, whether or not reinforced | Change in Tariff Heading. |
| 437 | 70.08 | Multiple-walled insulating units of glass | Change in Tariff Heading. |
| 438 | 70.14 | Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked | Change in Tariff Heading. |
| 439 | 7019.13 | Other yarn, slivers, of glass fibres | Change in Tariff Heading. |
| 440 | 7019.63 | Closed woven fabrics, plain weave, of yarns of glass fibres, not coated or laminated | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 441 | 7019.64 | Closed woven fabrics, plain weave, of yarns of glass fibres, coated or laminated | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 442 | 7019.65 | Open woven fabrics, of glass fibres, of a width not exceeding 30 cm | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 443 | 7019.66 | Open woven fabrics, of glass fibres, of a width exceeding 30 cm | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 444 | 7019.69 | Other mechanically bonded fabrics, of glass fibres | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (30% for both Build-down and Build-up method). |
| 445 | 7019.80 | Glass wool and articles of glass wool | Change in Tariff Subheading. |
| 446 | 7019.90 | Other glass fibres and articles thereof of heading 70.19 | Change in Tariff Subheading. |
| 447 | 7102.31 | Non-industrial diamonds, unworked or simply swan, cleaved or bruted, but not mounted or set | Manufactured from unworked and unsorted diamonds. The principal processes are polishing and cutting, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 448 | 7102.39 | Worked non-industrial diamonds, not mounted or set | Manufactured from unworked and unsorted diamonds. The principal processes are polishing and cutting, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 449 | 71.03 | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport | Manufactured from unworked and unsorted diamonds. The principal processes are polishing and cutting, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 450 | 71.13 | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal | Change in Tariff Heading. |
| 451 | 71.14 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal | Change in Tariff Heading. |
| 452 | 7115.90 | Other articles of precious metal or of metal clad with precious metal of heading 71.15 (except catalysts in the form of wire cloth or grill, of platinum) | Change in Tariff Heading. |
| 453 | 71.16 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | Change in Tariff Heading. |
| 454 | 71.17 | Imitation jewellery | Change in Tariff Heading. |
| 455 | 7308.30 | Doors, windows and their frames and thresholds for doors, of iron or steel | Change in Tariff Heading. |
| 456 | 7319.40 | Safety pins and other pins, of iron or steel | Manufactured from metal. The principal processes are cutting, stamping and electroplating. |
| 457 | 7323.93 | Table, kitchen or other household articles and parts thereof, of stainless steel | Change in Tariff Heading. |
| 458 | 7410.21 | Foil, of refined copper, backed, of a thickness (excluding any backing) not exceeding 0.15 mm | Manufactured from copper, resin and chemical solvent. The principal processes are mixing, coating and sheeting. |
| 459 | 7610.10 | Doors, windows and their frames and thresholds for doors, of aluminium | Change in Tariff Heading. |
| 460 | 8001.20 | Tin alloys, unwrought | Change in Tariff Subheading. |
| 461 | 8203.20 | Pliers (including cutting pliers), tweezers and similar tools | Change in Tariff Heading. |
| 462 | 82.10 | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink | Change in Tariff Heading. |
| 463 | 8414.70 | Gas-tight biological safety cabinets | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 464 | 8419.81 | Machinery for making hot drinks or for cooking or heating food | (1) Change in Tariff Heading; or (2) Metal working (the metal process may be carried out on imported component parts) and assembling in one side. The principal processes are cutting of metal parts, welding, grinding, polishing, assembling and testing. |
| 465 | 8421.21 | Machinery and apparatus for filtering or purifying water | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 466 | 8421.22 | Machinery and apparatus for filtering or purifying beverages other than water | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 467 | 8421.32 | Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 468 | 8421.39 | Other filtering or purifying machinery and apparatus for gases | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 469 | 8422.20 | Machinery for cleaning or drying bottles or other containers | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 470 | 8423.10 | Personal weighing machines, including baby scales; household scales | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 471 | 84.57 | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 472 | 8458.11 | Horizontal lathes for removing metal, numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 473 | 8458.19 | Other horizontal lathes for removing metal (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 474 | 8458.91 | Other lathes for removing metal, numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 475 | 8458.99 | Other lathes for removing metal (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 476 | 8459.10 | Way-type unit head machines for removing metal | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 477 | 8459.21 | Other drilling machines for removing metal, numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 478 | 8459.29 | Other drilling machines for removing metal (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 479 | 8459.31 | Other boring-milling machines for removing metal, numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 480 | 8459.39 | Other boring-milling machines for removing metal (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 481 | 8459.41 | Other boring machines for removing metal, numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 482 | 8459.49 | Other boring machines for removing metal (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 483 | 8459.51 | Milling machines, knee-type, for removing metal, numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 484 | 8459.59 | Other milling machines, knee-type, for removing metal (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 485 | 8459.61 | Other milling machines for removing metal, numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 486 | 8459.69 | Other milling machines for removing metal (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 487 | 8459.70 | Other threading or tapping machines for removing metal | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 488 | 8460.12 | Flat-surface grinding machines, for working metal or cermets, numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 489 | 8460.19 | Other flat-surface grinding machines, for working metal or cermets | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 490 | 8460.22 | Centreless grinding machines, for working metal or cermets, numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 491 | 8460.23 | Cylindrical grinding machines, for working metal or cermets, numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 492 | 8460.24 | Other grinding machines, for working metal or cermets, numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 493 | 8460.29 | Other grinding machines, for working metal or cermets (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 494 | 8460.31 | Sharpening (tool or cutter grinding) machines, for working metal or cermets, numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 495 | 8460.39 | Other sharpening (tool or cutter grinding) machines, for working metal or cermets (other than numerically controlled) | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 496 | 8460.40 | Honing or lapping machines, for working metal or cermets | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 497 | 8460.90 | Other machine-tools of heading 84.60 | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 498 | 84.61 | Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 499 | 8462.11 | Closed die forging machines, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 500 | 8462.19 | Other hot forming machines for forging, die forging (including presses) and hot hammers, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 501 | 8462.22 | Profile forming machines, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 502 | 8462.23 | Press brakes, numerically controlled, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 503 | 8462.24 | Panel benders, numerically controlled, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 504 | 8462.25 | Roll forming machines, numerically controlled, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 505 | 8462.26 | Other bending, folding, straightening or flattening machines, numerically controlled, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 506 | 8462.29 | Other bending, folding, straightening or flattening machines (other than numerically controlled), for working metal plates | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 507 | 8462.32 | Slitting lines and cut-to-length lines, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 508 | 8462.33 | Shearing machines, numerically controlled, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 509 | 8462.39 | Other shearing machines (including presses), non- numerically controlled, for working metal, other than combined punching and shearing machines | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 510 | 8462.42 | Numerically controlled punching, notching or nibbling machines (excluding presses) for metal plates, including combined punching and shearing machines | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 511 | 8462.49 | Other punching, notching or nibbling machines (excluding presses) for metal plates, non-numerically controlled, including combined punching and shearing machines | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 512 | 8462.51 | Machine-tools for working metal tube, pipe, profile, hollow section and bar (excluding presses), numerically controlled | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 513 | 8462.59 | Other machine-tools for working metal tube, pipe, profile, hollow section and bar (excluding presses) | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 514 | 8462.61 | Hydraulic presses, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 515 | 8462.62 | Mechanical presses, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 516 | 8462.63 | Servo-presses, for working metal | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 517 | 8462.69 | Other cold metal working presses | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 518 | 8462.90 | Other machine-tools of heading 84.62 | Change in Tariff Heading, except from headings 85.37 and 90.32, and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 519 | 84.63 | Other machine-tools for working metal or cermets, without removing material | Change in Tariff Heading and to fulfil the regional value content requirement (50% for Build-down method or 40% for Build-up method). |
| 520 | 8509.40 | Food grinders and mixers; fruit or vegetable juice extractors | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 521 | 8510.30 | Hair-removing appliances | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 522 | 85.13 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12 | Change in Tariff Heading. |
| 523 | 8516.21 | Storage heating radiators | Metal working (the metal process may be carried out on imported component parts) and assembling in one side. The principal processes are cutting, welding, lathe-working, milling, assembling and testing. |
| 524 | 8516.29 | Other electric space heating apparatus and electric soil heating apparatus (other than storage heating radiators) | Metal working (the metal process may be carried out on imported component parts) and assembling in one side. The principal processes are cutting, welding, lathe-working, milling, assembling and testing. |
| 525 | 8516.31 | Hair dryers | Change in Tariff Heading. |
| 526 | 8516.32 | Other electro-thermic hair-dressing apparatus | Change in Tariff Heading. |
| 527 | 8516.33 | Hand-drying apparatus | Change in Tariff Heading. |
| 528 | 8516.40 | Electric smoothing irons | Change in Tariff Heading. |
| 529 | 8516.60 | Other ovens; cookers, cooking plates, boiling rings, grillers and roasters | Change in Tariff Heading. |
| 530 | 8516.71 | Electro-thermic coffee or tea makers | Change in Tariff Heading. |
| 531 | 8516.72 | Toasters | Change in Tariff Heading. |
| 532 | 8516.79 | Other electro-thermic appliances | Change in Tariff Heading. |
| 533 | 8523.21 | Cads incorporating a magnetic stripe | Manufactured from plastics. The principal processes are platemaking, slot card manufacturing and assembling. |
| 534 | 8523.49 | Other optical media, recorded | Manufactured from unrecorded laser disc or discs for laser reading systems. The principal processes are loading and processing of sound data. |
| 535 | 8523.80 | Other goods of heading 85.23 | Manufactured from unrecorded gramophone records. The principal processes are loading and processing of sound data. |
| 536 | 8525.81 | High-speed goods as specified in Subheading Note 1 to this Chapter | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 537 | 8525.82 | Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 538 | 8525.83 | Other, night vision goods as specified in Subheading Note 2 to this Chapter | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 539 | 8525.89 | Other television cameras, digital cameras and video camera recorders | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 540 | 8539.51 | Light-emitting diode (LED) modules | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 541 | 8539.90 | Parts of apparatus of heading 85.39 | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 542 | 8544.11 | Copper winding wire | Manufactured from metal wire. The principal process is sheathing. |
| 543 | 87.12 | Bicycles and other cycles (including delivery tricycles), not  motorized | Change in Tariff Heading. |
| 544 | 88.06 | Unmanned aircraft, other than those of heading 8806.10 | Change in Tariff Heading and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 545 | 9003.11 | Frames and mountings of plastics | (1) The principal processes are cutting, welding and coiling; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 546 | 9003.19 | Frames and mountings of other materials | (1) The principal processes are cutting, welding and coiling; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 547 | 90.04 | Spectacles, goggles and the like, corrective, protective or other | (1) The principal processes are cutting, welding and coiling; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 548 | 9005.80 | Monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy | (1) The principal processes are cutting, welding and coiling; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 549 | 9013.20 | Lasers, other than laser diodes | Change in Tariff Heading. |
| 550 | 9013.80 | Other devices, appliances and instruments of heading 90.13 | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 551 | 9013.90 | Parts and accessories of goods of heading 90.13 | Change in Tariff Heading. |
| 552 | 9018.90 | Other instruments and appliances of heading 90.18 | Change in Tariff Heading. |
| 553 | 9019.10 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus | Change in Tariff Heading. |
| 554 | 9019.20 | Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 555 | 90.20 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | Change in Tariff Heading. |
| 556 | 9021.29 | Dental fittings | Change in Tariff Heading. |
| 557 | 9021.40 | Hearing aids, excluding parts and accessories | Change in Tariff Heading. |
| 558 | 9025.11 | Thermometers, liquid-filled, for direct reading, not combined with other instruments | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 559 | 9025.19 | Other thermometers and pyrometers (other than liquid-filled thermometers), not combined with other instruments | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 560 | 9030.31 | Multimeters without a recording device | Change in Tariff Heading. |
| 561 | 91.02 | Wrist-watches, pocket-watches and other watches, including stopwatches, other than those of heading 91.01 | (1) Assembly of component parts and accessories into watch. The principal processes are assembling watch movement into the watch body, assembling of component parts and accessories (watch buckle, watch band and dial, etc.) into watch, testing, time adjustment and quality control, and to fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method); or (2) Assembly of component parts and accessories into watch. The principal processes are assembling watch movement into the watch body, assembling of component parts and accessories [watch buckle, watch band, dial and battery (if applicable), etc.] into watch, testing, time adjustment and quality control and the exterior design of the watch should be carried out in one side. The watch should belong to a self-owned brand jointly determined by both sides' authorities. There should be clear origin marking of one side on the shell of the self-owned brand watch. |
| 562 | 9111.20 | Watch cases of base metal, whether or not gold-plated or silver-plated | (1) Manufactured from rough blanks. The principal processes are lathing, drilling and assembling; or (2) Manufactured from metal sheets or plates. The principal processes are cutting, forming and assembling. |
| 563 | 9113.20 | Watch straps and parts thereof, of base metal, whether or not gold-plated or silver-plated | Manufacture of metal parts (minor accessories such as spring may be imported) and assembling. The principal processes are making of parts and assembling (including chaining). |
| 564 | 9113.90 | Other watch straps and parts thereof | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method). |
| 565 | 9114.90 | Other clock or watch parts of heading 91.14 | Manufactured from metal or from rubber or plastics. The principal process is cutting (including blanking). If lathing, moulding and assembling are required after cutting, such processes must also be done in one side. |
| 566 | 9201.10 | Upright pianos | Case-making and assembling in one side. |
| 567 | 9404.21 | Mattresses, of cellular rubber or plastics, whether or not covered | Change in Tariff Heading. |
| 568 | 9404.29 | Mattresses, of other materials | Change in Tariff Heading. |
| 569 | 9404.30 | Sleeping bags | Change in Tariff Heading. |
| 570 | 9404.40 | Quilts (including eiderdowns), bedspreads | Change in Tariff Heading. |
| 571 | 9404.90 | Other articles of bedding and similar furnishing of heading 94.04 | Change in Tariff Heading. |
| 572 | 9405.41 | Other electric luminaires and lighting fittings, photovoltaic, designed for use solely with light-emitting diode (LED) light sources | Change in Tariff Heading. |
| 573 | 9405.42 | Other electric luminaires and lighting fittings, designed for use solely with light-emitting diode (LED) light sources | Change in Tariff Heading. |
| 574 | 9405.49 | Other electric luminaires and lighting fittings | Change in Tariff Heading. |
| 575 | 9405.61 | Illuminated signs, illuminated name-plates and the like, designed for use solely with light-emitting diode (LED) light sources | (1) Manufactured from illuminated material/apparatus and parts. The principal processes are cutting of parts and assembling into products; or (2) Change in Tariff Heading. |
| 576 | 9405.69 | Other illuminated signs, illuminated name-plates and the like | (1) Manufactured from illuminated material/apparatus and parts. The principal processes are cutting of parts and assembling into products; or (2) Change in Tariff Heading. |
| 577 | 9405.92 | Parts of goods of heading 94.05, of plastics | Change in Tariff Heading. |
| 578 | 9405.99 | Parts of goods of heading 94.05, of other materials | Change in Tariff Heading. |
| 579 | 94.06 | Prefabricated buildings | Change in Tariff Heading. |
| 580 | 9506.29 | Water-skis, surf-boards and other water-sport equipment (other than sailboards) | (1) Manufactured from plastics, metal, wood or paperboard. The principal processes are moulding and assembling; or (2) Change in Tariff Heading. |
| 581 | 9506.91 | Articles and equipment for general physical exercise, gymnastics or athletics | (1) Manufactured from metal and plastics. The principal processes are cutting, assembling and polishing; or (2) Change in Tariff Heading. |
| 582 | 9506.99 | Other articles and equipment of heading 95.06 | Change in Tariff Heading. |
| 583 | 9603.10 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | Manufactured from raw materials. The principal process is assembling. |
| 584 | 9603.21 | Tooth brushes, including dental-plate brushes | Handle-making and rooting of bristles |
| 585 | 9603.29 | Shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances (other than tooth brushes and dental-plate brushes) | Handle-making and rooting of bristles |
| 586 | 9606.22 | Buttons of base metal, not covered with textile material | Change in Tariff Heading. |
| 587 | 9607.11 | Slide fasteners, fitted with chain scoops of base metal | Manufactured from metal or fabric. The principal processes are teeth-fixing and assembling. |
| 588 | 9607.19 | Other slide fasteners | Manufactured from metal or plastic parts and fabric. The principal processes are teeth-fixing and assembling. |
| 589 | 96.08 | Felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09; not including ball point pens of heading 9608.10 | (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method) (except subheading 9608.10). |
| 590 | 9608.10 | Ball point pens | Change in Tariff Heading. |
| 591 | 9612.10 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges | Manufactured from raw materials. The principal processes are colouring by inking or otherwise, cutting, winding and assembling. |
| 592 | 96.17 | Vacuum flasks and other vacuum vessels; parts thereof other than glass inners | (1) Manufactured from metal or other materials. The principal process is case-making or bulb-making. If assembling is required, it must also be done in one side; or (2) Change in Tariff Heading. |
| 593 | 96.19 | Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material | Change in Tariff Heading. |
| 594 | 97.04 | Used or unused postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, other than those of heading 49.07 | Design and cutting in one side (if applicable). |