

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.

<b>Serial Number</b>	<b>HS Codes</b>	<b>Product Descriptions</b>	<b>Rules of Origin</b>
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.
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11	0305.31	<p>Fish fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo</i> spp., <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snake-heads (<i>Channa</i> spp.), dried, salted or in brine, excluding smoked</p>	<p>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.</p>
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12	0305.32	<p>Fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, dried, salted or in brine, excluding smoked</p>	<p>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.</p>
13	0305.39	<p>Other fillets of fish, dried, salted or in brine, excluding smoked</p>	<p>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.</p>



14	0305.41	<p>Smoked fish of Pacific salmon  (Oncorhynchus nerka,  Oncorhynchus gorbuscha,  Oncorhynchus keta,  Oncorhynchus tshawytscha,  Oncorhynchus kisutch,  Oncorhynchus masou and  Oncorhynchus rhodurus), Atlantic  salmon (Salmo salar) and Danube  salmon (Hucho hucho), including  fillets, excluding edible fish offal</p>	<p>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.</p>
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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 ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ) (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	<p>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</p>	<p>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.</p>
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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	<p>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.,  osteoichilus 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)</p>	<p>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.</p>
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21	0305.53	<p>Fish of the families bregmacerotidae, eulichthyidae, 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)</p>	<p>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.</p>
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22	0305.54	<p>Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerels (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerels (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthymus affinis), bonitos (Sarda</p>	<p>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.</p>
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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 ( <i>Engraulis</i> spp.) (other than edible for human consumption), salted or in brine, but not dried nor smoked	The principal processes are cutting and heavy salting.
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27	0305.64	Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>pangasius</i> spp., <i>silurus</i> spp., <i>clarias</i> spp., <i>ictalurus</i> spp.), carp ( <i>cyprinus</i> spp., <i>carassius</i> spp., <i>ctenopharyngodon idellus</i> , <i>hypophthalmichthys</i> spp., <i>cirrhinus</i> spp., <i>mylopharyngodon piceus</i> , <i>catla catla</i> , <i>labeo</i> spp., <i>osteochilus hasselti</i> , <i>leptobarbus hoeveni</i> , <i>megalobrama</i> spp.), eels ( <i>anguilla</i> spp.), Nile perch ( <i>lates niloticus</i> ) and snake-heads ( <i>channa</i> 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.
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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 <i>Penicillium roqueforti</i>	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, oleoil 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).
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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).
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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).
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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	<p>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</p>	<p>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.</p>
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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	<p>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</p>	<p>Manufactured from natural or chemical ingredients. The principal process is mixing to cause chemical transformation of the ingredients.</p>
244	33.03	<p>Perfumes and toilet waters</p>	<p>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.</p>

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.
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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.
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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.
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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 other albumin 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 alkyl naphthalenes, 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.
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339	42.02	<p>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</p>	Change in Tariff Heading.
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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/m <sup>2</sup> or less, other than that of a kind used for writing, printing or other graphic purposes	Change in Tariff Heading.
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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/m <sup>2</sup> , 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.
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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 waste 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/m <sup>2</sup>	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/m <sup>2</sup>	(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, schreinerling, 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, schreinerer, 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, schreinerer, 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, schreinerer, 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, schreinerer, 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/m <sup>2</sup> , 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, schreinerer, 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	Gimiped yarn, and strip and the like of heading 54.04 or 54.05, gimiped (other than those of heading 56.05 and gimiped 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, schreinerer, 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, schreinerer, 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, schreinerling, 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, schreinerer, 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, schreinerer, 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	<p>(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.</p>
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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).