

GENERAL INTERPRETATIVE NOTE

For purposes of interpreting the rules of origin set out in this Annex:

- a) the specific rule, or specific set of rules that apply to a particular heading, subheading, or tariff item is set out immediately adjacent to the heading, subheading, or tariff item;
- b) a rule applicable to a tariff item shall take precedence over a rule applicable to the heading or subheading which is parent to that tariff item;
- c) a requirement of a change in tariff classification shall apply only to non-originating materials;
- d) the expression:

heading means the first four digits in the tariff classification number under the Harmonized System;

subheading means the first six digits in the tariff classification number under the Harmonized System;

tariff item means the first eight digits in the tariff classification number under the Harmonized System as implemented by each Party.

SPECIFIC RULES OF ORIGIN

SECTION I

Live Animals; Animal Products (Ch. 1-5)

Chapter 1 Live Animals

01.01-01.06 A change to headings 01.01 through 01.06 from any other chapter.

Chapter 2 Meat and Edible Meat Offal

02.01-02.10 A change to headings 02.01 through 02.10 from any other chapter.

Chapter 3 Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates

03.01-03.07 A change to headings 03.01 through 03.07 from any other chapter.

Chapter 4	Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included
04.01-04.10	A change to headings 04.01 through 04.10 from any other chapter, except from Canadian tariff item 1901.90.31, U.S. tariff item 1901.90.31, 1901.90.41 or 1901.90.81, Mexican tariff item 1901.90.03.

Chapter 5	Products of Animal Origin, Not Elsewhere Specified or Included
05.01-05.11	A change to headings 05.01 through 05.11 from any other chapter.

SECTION II

Vegetable Products (Ch. 6-14)

Note: Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seed or bulbs imported from a country not a Party to this Agreement.

Chapter 6	Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage
06.01-06.04	A change to headings 06.01 through 06.04 from any other chapter.
Chapter 7	Edible Vegetables and Certain Roots and Tubers
07.01-07.14	A change to headings 07.01 through 07.14 from any other chapter.
Chapter 8	Edible Fruit and Nuts; Peel of Citrus Fruit or Melons
08.01-08.14	A change to headings 08.01 through 08.14 from any other chapter.
Chapter 9	Coffee, Tea, Maté and Spices
09.01-09.10	A change to headings 09.01 through 09.10 from any other chapter.
Chapter 10	Cereals
10.01-10.08	A change to headings 10.01 through 10.08 from any other chapter.

Chapter 11 Products of the Milling Industry; Malt;
 Starches; Insulin; Wheat Gluten
11.01-11.09 A change to headings 11.01 through 11.09
 from any other chapter.

Chapter 12 Oil Seeds and Oleaginous Fruits;
 Miscellaneous Grains, Seeds and Fruit;
 Industrial or Medicinal Plants; Straw and
 Fodder

12.01-12.14 A change to headings 12.01 through 12.14
 from any other chapter.

Chapter 13 Lac; Gums, Resins and Other Vegetable
 Saps and Extracts

13.01-13.02 A change to headings 13.01 through 13.02
 from any other chapter.

Chapter 14 Vegetable Plaiting Materials; Vegetable
 Products Not Elsewhere Specified or
 Included

14.01-14.04 A change to headings 14.01 through 14.04
 from any other chapter.

SECTION III

Animal or Vegetable Fats and Oils and Their Cleavage Products;
Prepared Edible Fats; Animal or Vegetable Waxes (Ch. 15)

Chapter 15 Animal or Vegetable Fats and Oils and
 Their Cleavage Products; Prepared Edible
 Fats; Animal or Vegetable Waxes

15.01-15.18 A change to headings 15.01 through 15.18
 from any other chapter.

1519.11-1519.13 A change to subheadings 1519.11 through
 1519.13 from any other heading, except
 from heading 15.20.

1519.19 A change to subheading 1519.19 from any other
 subheading.

1519.20 A change to subheading 1519.20 from any other
 heading, except from heading 15.20.

1520.10 A change to subheading 1520.10 from any other
 heading, except from heading 15.19.

1520.90 A change to subheading 1520.90 from any other
 subheading.

15.21-15.22 A change to headings 15.21 through 15.22
from any other chapter.

SECTION IV

Prepared Foodstuffs; Beverages, Spirits, and Vinegar; Tobacco and
Manufactured Tobacco Substitutes (Ch. 16-24)

Chapter 16 Preparations of Meat, of Fish or of
Crustaceans, Molluscs or Other Aquatic
Invertebrates

16.01-16.05 A change to headings 16.01 through 16.05
from any other chapter.

Chapter 17 Sugars and Sugar Confectionery

17.01-17.03 A change to headings 17.01 through 17.03
from any other chapter.

17.04 A change to heading 17.04 from any other
heading.

Chapter 18 Cocoa and Cocoa Preparations

18.01-18.05 A change to headings 18.01 through 18.05
from any other chapter.

1806.10

1806.10.10 A change to Canadian tariff item
1806.10.10, U.S. tariff item 1806.10.41
or 1806.10.42, Mexican tariff item
1806.10.01 from any other heading.

1806.10 A change to subheading 1806.10 from any other
heading, provided that the non-originating
sugar of Chapter 17 constitutes no more than
35% by weight of the sugar and provided that
the non-originating cocoa powder of heading
18.05 constitutes no more than 35% by weight
of the cocoa powder.

1806.20 A change to subheading 1806.20 from any other
heading.

1806.31 A change to subheading 1806.31 from any other
subheading.

1806.32 A change to subheading 1806.32 from any other
heading.

1806.90 A change to subheading 1806.90 from any other

subheading.

Chapter 19 Preparations of Cereals, Flour, Starch or
Milk; Pastrycooks' Products

1901.10

1901.10.31 A change to Canadian tariff item
1901.10.31, U.S. tariff item 1901.10.10,
Mexican tariff item 1901.10.01 from any
other chapter, except from Chapter 4.

1901.10 A change to subheading 1901.10 from any other
chapter.

1901.20

1901.20.11 A change to Canadian tariff item
1901.20.11 or 1901.20.21, U.S. tariff
item 1901.20.10, Mexican tariff item
1901.20.01 from any other chapter, except
from Chapter 4.

1901.20 A change to subheading 1901.20 from any other
chapter.

1901.90

1901.90.31 A change to Canadian tariff item
1901.90.31, U.S. tariff item 1901.90.31,
1901.90.41 or 1901.90.81, Mexican tariff
item 1901.90.03 from any other chapter,
except from Chapter 4.

1901.90 A change to subheading 1901.90 from any
other chapter.

19.02-19.05 A change to headings 19.02 through 19.05
from any other chapter.

Chapter 20 Preparations of Vegetables, Fruit, Nuts
or Other Parts of Plants

Note: Fruit, nut and vegetable preparations of Chapter 20 that
have been prepared or preserved merely by freezing, by packing
(including canning) in water, brine, or in natural juices, or by
roasting, either dry or in oil (including processing incidental to
freezing, packing or roasting), shall be treated as a good of the
country in which the fresh good was produced.

20.01-20.07 A change to headings 20.01 through 20.07
from any other chapter.

2008.11

2008.11.a1 A change to Canadian tariff item

2008.11.a1, U.S. tariff item 2008.11.h1,
Mexican tariff item 2008.11.x1 from any
other heading, except from heading 12.02.

2008.11 A change to subheading 2008.11 from any other
chapter.

2008.19-2008.99 A change to subheadings 2008.19 through
2008.99 from any other chapter.

2009.11-2009.30 A change to subheadings 2009.11 through
2009.30 from any other chapter, except
from heading 08.05.

2009.40-2009.80 A change to subheadings 2009.40 through
2009.80 from any other chapter.

2009.90 A change to subheading 2009.90 from any other
chapter; or

A change to subheading 2009.90 from any other
subheading within Chapter 20, whether or not
there is also a change from any other chapter,
provided that a single juice ingredient, or
juice ingredients from a single non-Party,
constitute in single strength form no more
than 60% by volume of the product.

Chapter 21 Miscellaneous Edible Preparations

21.01

2101.10.11 A change to Canadian tariff item
2101.10.11, U.S. tariff item 2101.10.25,
Mexican tariff item 2101.10.01 from any
other chapter, provided that the non-
originating coffee of Chapter 9
constitutes no more than 60 percent by
weight.

21.01 A change to heading 21.01 from any other
chapter.

21.02 A change to heading 21.02 from any other
chapter.

2103.10 A change to subheading 2103.10 from any other
chapter.

2103.20

2103.20.10 A change to Canadian tariff item
2103.20.10, U.S. tariff item 2103.20.20,
Mexican tariff item 2103.20.01 from any
other chapter, except from subheading
2002.90.

- 2103.20 A change to subheading 2103.20 from any other chapter.
- 2103.30-2103.90 A change to subheadings 2103.30 through 2103.90 from any other chapter.
- 21.04 A change to heading 21.04 from any other chapter.
- 21.05 A change to heading 21.05 from any other heading, except from Chapter 4 or Canadian tariff item 1901.90.31, U.S. tariff item 1901.90.31, 1901.90.41 or 1901.90.81, Mexican tariff item 1901.90.03.
- 21.06
- 2106.90.a2 A change to Canadian tariff item 2106.90.a2, U.S. tariff items 2106.90.16 through 2106.90.19A, Mexican tariff item 2106.90.x2 from any other chapter, except from heading 08.05 or 20.09 or Canadian tariff item 2202.90.a1, U.S. tariff item 2202.90.30, 2202.90.35 or 2202.90.39A, Mexican tariff item 2202.90.x1.
- 2106.90.a3 A change to Canadian tariff item 2106.90.a3, U.S. tariff item 2106.90.19B, Mexican tariff item 2106.90.x3 from any other chapter, except from subheading 2009.90 or Canadian tariff item 2202.90.a2, U.S. tariff item 2202.90.39B, Mexican tariff item 2202.90.x2; or
- A change to Canadian tariff item 2106.90.a3, U.S. tariff item 2106.90.19B, Mexican tariff item 2106.90.x3 from any other subheading within Chapter 21, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single non-Party, constitute in single strength form no more than 60% by volume of the product.
- 2106.90.a4 A change to Canadian tariff item 2106.90.a4, U.S. tariff item 2106.90.h4, Mexican tariff item 2106.90.x4 from any other chapter, except from Chapter 4 or tariff item 1901.90.a1.
- 21.06 A change to heading 21.06 from any other chapter.

Chapter 22 Beverages, Spirits and Vinegar

- 22.01 A change to heading 22.01 from any other chapter.
- 2202.10 A change to subheading 2202.10 from any other chapter.
- 2202.90
- 2202.90.a1 A change to Canadian tariff item 2202.90.a1, U.S. tariff items 2202.90.30 through 2202.90.39A, Mexican tariff item 2202.90.x4 from any other chapter, except from heading 08.05 or 20.09 or Canadian tariff item 2106.90.a2, U.S. tariff item 2106.90.16 or 2106.90.19A, Mexican tariff item 2106.90.x2.
- 2202.90.a2 A change to Canadian tariff item 2202.90.a2, U.S. tariff item 2202.90.39B, Mexican tariff item 2202.90.x2 from any other chapter, except from subheading 2009.90 or Canadian tariff item 2106.90.a3, U.S. tariff item 2106.90.19B, Mexican tariff item 2106.90.x3; or
- A change to Canadian tariff item 2202.90.a2, U.S. tariff item 2202.90.39B, Mexican tariff item 2202.90.x2 from any other subheading within Chapter 22, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single non-Party, constitute in single strength form no more than 60% by volume of the product.
- 2202.90.9x A change to Canadian tariff item 2202.90.9x, U.S. tariff item 2202.90.10 or 2202.90.20, Mexican tariff item 2202.90.02 from any other chapter, except from Chapter 4 or Canadian tariff item 1901.90.31, U.S. tariff item 1901.90.31, 1901.90.41 or 1901.90.81, Mexican tariff item 1901.90.03.
- 2202.90 A change to subheading 2202.90 from any other chapter.
- 22.03-22.09 A change to headings 22.03 through 22.09 from any other heading outside that group.

Chapter 23 Residues and Waste From the Food

	Industries; Prepared Animal Fodder
23.01-23.08	A change to headings 23.01 through 23.08 from any other chapter.
2309.10	A change to subheading 2309.10 from any other heading.
2309.90	
2309.90.a1	A change to Canadian tariff item 2309.90.a1, U.S. tariff item 2309.90.h1, Mexican tariff item 2309.90.x1 from any other heading, except from Chapter 4 or tariff item 1901.90.a1.
2309.90	A change to subheading 2309.90 from any other heading.

Chapter 24 Tobacco and Manufactured Tobacco Substitutes

24.01-24.03	A change to headings 24.01 through 24.03 from any other chapter or from Canadian tariff item 2401.10.10 or 2403.91.a1, U.S. tariff item 2401.10.h1 or 2403.91.20, Mexican tariff item 2401.10.x1 or 2403.91.x1.
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SECTION V Mineral Products (Ch. 25-27)

Chapter 25	Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement
25.01-25.30	A change to headings 25.01 through 25.30 from any other chapter.

Chapter 26 Ores, Slag and Ash

26.01-26.21	A change to headings 26.01 through 26.21 from any other chapter.
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Chapter 27 Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes

27.01-27.03	A change to headings 27.01 through 27.03 from any other chapter.
27.04	A change to heading 27.04 from any other

- heading.
- 27.05-27.09 A change to headings 27.05 through 27.09 from any other chapter.
- 27.10-27.15 A change to headings 27.10 through 27.15 from any other heading outside that group.
- 27.16 A change to heading 27.16 from any other heading.

SECTION VI

Products of the Chemical or Allied Industries (Ch. 28-38)

Chapter 28 Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes

28.01-28.24 A change to subheadings 2801.10 through 2824.90 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 2801.10 through 2824.90 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

2825.10-2825.60 A change to subheadings 2825.10 through 2825.60 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 2825.10 through 2825.60 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

2825.70 A change to subheading 2825.70 from any other subheading, except from subheading 2613.10.

2825.80-2825.90 A change to subheadings 2825.80 through 2825.90 from any chapter, except from Chapters 28 through 38; or

A change to subheadings 2825.80 through 2825.90 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content must be not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

28.26-28.29 A change to subheadings 2826.11 through 2829.90 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 2826.11 through 2829.90 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

2830.10-2830.30 A change to subheadings 2830.10 through 2830.30 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 2830.10 through 2830.30 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

2830.90 A change to subheading 2830.90 from any other subheading, except from subheading 2613.90.

28.31-28.40 A change to subheadings 2831.10 through

2840.30 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 2831.10 through 2840.30 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

2841.10-2841.60 A change to subheadings 2841.10 through 2841.60 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 2841.10 through 2841.60 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

2841.70 A change to subheading 2841.70 from any other subheading, except from subheading 2613.10.

2841.80-2841.90 A change to subheadings 2841.80 through 2841.90 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 2841.80 through 2841.90 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

28.42-28.51 A change to subheadings 2842.10 through 2851.00 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 2842.10 through 2851.00 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

Chapter 29 Organic Chemicals

29.01-29.42 A change to subheadings 2901.10 through 2942.00 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 2901.10 through 2942.00 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

Chapter 30 Pharmaceutical Products

30.01 A change to subheadings 3001.10 through 3001.90 from any other heading; or

A change to subheadings 3001.10 through 3001.90 from any other subheading within heading 30.01, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

30.02 A change to subheadings 3002.10 through 3002.90 from any other heading; or

A change to subheadings 3002.10 through

3002.90 from any other subheading within heading 30.02, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

30.03 A change to subheadings 3003.10 through 3003.90 from any other heading; or

A change to subheadings 3003.10 through 3003.90 from any other subheading within heading 30.03, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

30.04 A change to subheadings 3004.10 through 3004.90 from any other heading, except from heading 30.03; or

A change to subheadings 3004.10 through 3004.90 from any other subheading within heading 30.04, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

30.05 A change to subheadings 3005.10 through 3005.90 from any other heading; or

A change to subheadings 3005.10 through 3005.90 from any other subheading within heading 30.05, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

30.06 A change to subheadings 3006.10 through 3006.60 from any other heading; or

A change to subheadings 3006.10 through 3006.60 from any other subheading within heading 30.06, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

Chapter 31 Fertilisers

31.01-31.05 A change to subheadings 3101.00 through 3105.90 from any other chapter; or

A change to subheadings 3101.00 through 3105.90 from any other subheading within Chapter 31, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

Chapter 32 Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks

32.01-32.03 A change to subheadings 3201.10 through 3203.00 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 3201.10 through 3203.00 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

3204.11-3204.16 A change to subheadings 3204.11 through 3204.16 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 3204.11 through 3204.16 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

3204.17

For any colour, as defined under the Colour Index, identified in the List of Colours below, a change to subheading 3204.17 from any other subheading.

List of Colours

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

pigment orange: 4, 5, 13, 34, 36, 60, and
62

pigment red: 2, 3, 5, 12, 13, 14, 17,
18, 19, 22, 23, 24, 31,
32, 48, 49, 52, 53, 57,
63, 112, 119,
133, 146, 170, 171, 175, 176,
183, 185, 187, 188, 208, and
210; or

For any colour, as defined under the Colour Index, not identified in the List of Colours above:

- 1) a change to subheading 3204.17 from any other subheading, except from Chapter 29; or
- 2) a change to subheading 3204.17 from any other subheading within Chapter 29, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - a) 60% where the transaction value method is used, or
 - b) 50% where the net cost method is used.

3204.19-3204.90 A change to subheadings 3204.19 through 3204.90 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 3204.19 through 3204.90 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

32.05 A change to heading 32.05 from any other heading.

32.06-32.07 A change to subheadings 3206.10 through 3207.40 from any other chapter, except from Chapters 28 through 38; or

A change to subheadings 3206.10 through 3207.40 from any other subheading within Chapters 28 through 38, including another subheading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

32.08-32.10 A change to headings 32.08 through 32.10 from any other heading outside that group.

32.11-32.12 A change to headings 32.11 through 32.12 from any other heading outside that group.

32.13-32.15 A change to headings 32.13 through 32.15 from any other heading outside that group, except from headings 32.08 through 32.10.

Chapter 33 Essential Oils and Resinoids; Perfumery, Cosmetics or Toilet Preparations

33.01 A change to subheadings 3301.11 through 3301.90 from any other chapter; or

A change to subheadings 3301.11 through 3301.90 from any other subheading within Chapter 33, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

33.02 A change to heading 33.02 from any other heading, except from headings 22.07 through 22.08.

33.03 A change to heading 33.03 from any other chapter; or

A change to heading 33.03 from any other heading within Chapter 33, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

33.04-33.07 A change to subheadings 3304.10 through 3307.90 from any other heading outside that group; or

A change to subheadings 3304.10 through 3307.90 from any other subheading within that group, whether or not there is also a change from any other heading outside that group, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

Chapter 34 Soap, Organic Surface-active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modelling Pastes, "Dental Waxes" and Dental Preparations with a Basis of Plaster

34.01 A change to subheadings 3401.11 through
3401.20 from any other heading; or

A change to subheadings 3401.11 through
3401.20 from any other subheading within
heading 34.01, whether or not there is also a
change from any other heading, provided there
is a regional value content of not less than:

- a) 65% where the transaction value
method is used, or
- b) 50% where the net cost method is
used.

3402.11-3402.19 A change to subheadings 3402.11 through
3402.19 from any other heading; or

A change to subheadings 3402.11 through
3402.19 from any other subheading within
heading 34.02, whether or not there is also a
change from any other heading, provided there
is a regional value content of not less than:

- a) 65% where the transaction value
method is used, or
- b) 50% where the net cost method is
used.