



ព្រះរាជក្រម

នស/រកម/០៩១៧/០០៩

យើង

**ព្រះករុណាព្រះបាទសម្តេចព្រះបរមនាថ នរោត្តម សីហមុនី
សមានភូមិជាតិសាសនា រក្ខតខត្តិយា ខេមរារដ្ឋរាស្ត្រ ពុទ្ធិន្ទ្រាធរាមហាក្សត្រ
ខេមរាជនា សមូហោភាស កម្ពុជឯករាជរដ្ឋបូរណសន្តិ សុភមង្គលា សិរីវិបុលា
ខេមរាស្រីពិរាស្ត្រ ព្រះចៅក្រុងកម្ពុជាធិបតី**

- បានទ្រង់យល់រដ្ឋធម្មនុញ្ញនៃព្រះរាជាណាចក្រកម្ពុជា
- បានទ្រង់យល់ព្រះរាជក្រឹត្យលេខ នស/រកត/០៩១៣/៩០៣ ចុះថ្ងៃទី២៤ ខែកញ្ញា ឆ្នាំ២០១៣ ស្តីពីការតែងតាំងរាជរដ្ឋាភិបាលនៃព្រះរាជាណាចក្រកម្ពុជា
- បានទ្រង់យល់ព្រះរាជក្រមលេខ ០២/នស/៩៤ ចុះថ្ងៃទី២០ ខែកក្កដា ឆ្នាំ១៩៩៤ ដែលប្រកាសឲ្យប្រើច្បាប់ស្តីពីការរៀបចំ និងការប្រព្រឹត្តទៅនៃគណៈរដ្ឋមន្ត្រី
- បានទ្រង់យល់ព្រះរាជក្រមលេខ នស/រកម/០១៩៦/១៦ ចុះថ្ងៃទី២៤ ខែមករា ឆ្នាំ១៩៩៦ ដែលប្រកាសឲ្យប្រើច្បាប់ស្តីពីការបង្កើតក្រសួងពាណិជ្ជកម្ម
- បានទ្រង់យល់សេចក្តីក្រាបបង្គំទូលថ្វាយរបស់សម្តេចអគ្គមហាសេនាបតីតេជោ ហ៊ុន សែន នាយករដ្ឋមន្ត្រីនៃព្រះរាជាណាចក្រកម្ពុជា

ប្រកាសឲ្យប្រើ

ច្បាប់ស្តីពីការអនុម័តយល់ព្រមលើពិធីសារទី៣ ធ្វើវិសោធនកម្មកិច្ចព្រមព្រៀងពាណិជ្ជកម្មទំនិញនៅក្រោមកិច្ចព្រមព្រៀងក្របខ័ណ្ឌស្តីពីកិច្ចសហប្រតិបត្តិការសេដ្ឋកិច្ចទូលំទូលាយក្នុងចំណោមរដ្ឋាភិបាល នៃប្រទេសសមាជិកសមាគមប្រជាជាតិអាស៊ីអាគ្នេយ៍ និងសាធារណរដ្ឋកូរ៉េ ដែលរដ្ឋសភាបានអនុម័តកាលពីថ្ងៃទី៧ ខែមេសា ឆ្នាំ២០១៧ នាសម័យប្រជុំរដ្ឋសភាលើកទី៨ នីតិកាលទី៥ ហើយដែលព្រឹទ្ធសភាបានពិនិត្យចប់សព្វគ្រប់លើទម្រង់និងគតិច្បាប់នេះទាំងស្រុងកាលពីថ្ងៃទី២១ ខែមេសា ឆ្នាំ២០១៧ នាសម័យប្រជុំពេញអង្គលើកទី១០ នីតិកាលទី៣ ហើយដែលមានសេចក្តីទាំងស្រុងដូចតទៅ៖



**ច្បាប់
ស្តីពី**

**ការអនុម័តយល់ព្រមលើពិធីសារទី ៣ ធ្វើវិសោធនកម្មកិច្ចព្រមព្រៀង
ពាណិជ្ជកម្មទំនិញ នៅក្រោមកិច្ចព្រមព្រៀងក្របខ័ណ្ឌស្តីពី
កិច្ចសហប្រតិបត្តិការសេដ្ឋកិច្ចទូលំទូលាយ ក្នុងចំណោម
រដ្ឋាភិបាល នៃប្រទេសសមាជិកសហគមន៍ប្រជាជាតិ
អាស៊ីអាគ្នេយ៍ និងសាធារណរដ្ឋកូរ៉េ**

មាត្រា ១.-

អនុម័តយល់ព្រមលើពិធីសារទី ៣ ធ្វើវិសោធនកម្មកិច្ចព្រមព្រៀងពាណិជ្ជកម្មទំនិញនៅក្រោម
កិច្ចព្រមព្រៀងក្របខ័ណ្ឌស្តីពីកិច្ចសហប្រតិបត្តិការសេដ្ឋកិច្ចទូលំទូលាយ ក្នុងចំណោមរដ្ឋាភិបាលនៃ
ប្រទេសសមាជិកសហគមន៍ប្រជាជាតិអាស៊ីអាគ្នេយ៍ និងសាធារណរដ្ឋកូរ៉េ ដែលបានចុះហត្ថលេខានៅ
ទីក្រុងតូឡូឡាណូ ប្រទេសម៉ាឡេស៊ី នាថ្ងៃទី ២២ ខែ វិច្ឆិកា ឆ្នាំ ២០១៥ ហើយដែលមានអត្ថបទ
ទាំងស្រុងភ្ជាប់មកជា មួយនេះ ។

មាត្រា ២.-

រាជរដ្ឋាភិបាលនៃព្រះរាជាណាចក្រកម្ពុជាត្រូវបន្តរាល់នីតិវិធីដើម្បីអនុវត្តពិធីសារនេះ ។

មាត្រា ៣.-

ច្បាប់នេះ ត្រូវបានប្រកាសជាការប្រញាប់ ។

ធ្វើនៅព្រះបរមរាជវាំង ថ្ងៃទី ១១ ខែ ឧសភា ឆ្នាំ២០១៧

**ព្រះហស្តលេខា និងព្រះរាជលញ្ឆករ
នរោត្តម សីហមុនី**

២៧០៧.១៧០៩.៤១១

បានយកសេចក្តីក្រាបបង្គំទូលថ្វាយព្រះមហាក្សត្រ
សូមឡាយព្រះហស្តលេខា
**នាយករដ្ឋមន្ត្រី
ហត្ថលេខា**

សម្តេចអគ្គមហាសេនាបតីតេជោ ហ៊ុន សែន

បានយកសេចក្តីគោរពជម្រាបជូន
សម្តេចអគ្គមហាសេនាបតីតេជោ ហ៊ុន សែន នាយករដ្ឋមន្ត្រី
**រដ្ឋមន្ត្រីក្រសួងពាណិជ្ជកម្ម
ហត្ថលេខា
ប៉ាន សុវណ្ណ**

ស.ណ
សំណើដើម្បីអនុវត្តកិច្ចព្រមព្រៀងក្របខ័ណ្ឌស្តីពី
ពាណិជ្ជកម្មទំនិញ ក្នុងចំណោមរដ្ឋាភិបាលនៃ
ប្រទេសសមាជិកសហគមន៍ប្រជាជាតិអាស៊ីអាគ្នេយ៍
និងសាធារណរដ្ឋកូរ៉េ ថ្ងៃទី ១១ ខែ ឧសភា ឆ្នាំ២០១៧
* អគ្គនាយកដ្ឋានព្រឹទ្ធសភា



២/២ សយ សុខា

បកប្រែក្រៅផ្លូវការ

**ពិធីសារទី៣ ធ្វើវិសោធនកម្មកិច្ចព្រមព្រៀងពាណិជ្ជកម្មទំនិញ
នៃក្រោមកិច្ចព្រមព្រៀងក្របខណ្ឌស្តីពីកិច្ចសហប្រតិបត្តិការសេដ្ឋកិច្ចទូលំទូលាយ
ក្នុងចំណោមរដ្ឋាភិបាលនៃប្រទេសសមាជិកនៃសមាគមប្រជាជាតិអាស៊ីអាគ្នេយ៍ និង
រដ្ឋាភិបាលសាធារណរដ្ឋកូរ៉េ**

រដ្ឋាភិបាលនៃប្រទេសប្រ៊ុយណេដារូសាឡឹម ព្រះរាជាណាចក្រកម្ពុជា សាធារណរដ្ឋឥណ្ឌូនេស៊ី សាធារណរដ្ឋប្រជាធិបតេយ្យប្រជាមានិតឡាវ ម៉ាឡេស៊ី សាធារណរដ្ឋសហភាពមីយ៉ាន់ម៉ា សាធារណរដ្ឋហ្វីលីពីន សាធារណរដ្ឋសិង្ហបុរី ព្រះរាជាណាចក្រថៃ និងសាធារណរដ្ឋសង្គមនិយមវៀតណាម ដែលជាប្រទេសសមាជិកនៃសមាគមប្រជាជាតិអាស៊ីអាគ្នេយ៍ (បន្ទាប់ពីនេះទៅ ហៅជាមួយគ្នា "អាស៊ាន" ឬ "ប្រទេសសមាជិកអាស៊ាន") និងសាធារណរដ្ឋកូរ៉េ (បន្ទាប់ពីនេះទៅ ហៅថា កូរ៉េ) (បន្ទាប់ពីនេះទៅ ហៅដោយឡែកថា "ភាគី" ឬ ហៅជាមួយគ្នា "បណ្តាភាគី")

ដោយរំលឹកឡើងវិញ កិច្ចព្រមព្រៀងពាណិជ្ជកម្មទំនិញ នៅក្រោមកិច្ចព្រមព្រៀងក្របខណ្ឌស្តីពីកិច្ចសហប្រតិបត្តិការសេដ្ឋកិច្ចទូលំទូលាយ ក្នុងចំណោមរដ្ឋាភិបាលនៃប្រទេសសមាជិកនៃសមាគមប្រជាជាតិអាស៊ីអាគ្នេយ៍ និងរដ្ឋាភិបាលសាធារណរដ្ឋកូរ៉េ (បន្ទាប់ពីនេះទៅ ហៅថា "កិច្ចព្រមព្រៀង") ដែលបានចុះហត្ថលេខានៅទីក្រុងភូឡាឡាំពួ នៃប្រទេសម៉ាឡេស៊ី នាថ្ងៃទី២៤ ខែសីហា ឆ្នាំ២០០៦

ដោយទទួលស្គាល់ ភាពចាំបាច់សម្រាប់សហប្រតិបត្តិការឲ្យមានប្រសិទ្ធភាពក្នុងចំណោមបណ្តាភាគី ស្តីពីការសម្រួលពាណិជ្ជកម្ម

ដោយបំណងចង់ បញ្ជាក់អំពីវិសាលភាព និងលក្ខខណ្ឌ ដែលបណ្តាភាគីមួយចំនួនអនុវត្តកិច្ចសម្របសម្រួលបដិកា ចំពោះប្រព្រឹត្តិកម្មអត្រាពន្ធគយ

ដោយស្វ័យស្វ័យ ផ្តល់កម្មវិធីកាត់បន្ថយ និង/ឬ លុបបំបាត់ពន្ធគយមួយបន្ទាត់មួយ ដែលអនុលោមទៅតាមការសន្យារបស់ភាគីនីមួយៗ នៅក្រោមកិច្ចព្រមព្រៀង និង

ដោយកត់សម្គាល់ថា មាត្រា១៧ នៃកិច្ចព្រមព្រៀងបានចែងឲ្យរាល់ការធ្វើវិសោធនកម្មណាមួយចំពោះកិច្ចព្រមព្រៀង ត្រូវមានការយល់ព្រមទៅវិញទៅមកជាលាយលក្ខណ៍អក្សរ ពីបណ្តាភាគី។

បានឯកភាពដូចតទៅ៖

**មាត្រា ១
វិសោធនកម្មមាត្រា ៤ នៃកិច្ចព្រមព្រៀង**

មាត្រា ៤ នៃកិច្ចព្រមព្រៀង ត្រូវធ្វើវិសោធនកម្ម និងជំនួសដោយមាត្រា ៤ ថ្មី ដូចបានចែងខាងក្រោម៖

“មាត្រា ៤

តម្លាភាព នីតិវិធីគយ និងការសម្រួលពាណិជ្ជកម្ម

- ១. មាត្រា X នៃ GATT ដែលអាចមានការកែប្រែក្នុងករណីចាំបាច់ (*mutatis mutandis*) ត្រូវបញ្ចូលទៅក្នុងកិច្ចព្រមព្រៀង និងបង្កើតជាផ្នែកសំខាន់មួយនៃកិច្ចព្រមព្រៀង។
- ២. បណ្តាភាគី ត្រូវសម្រួលដល់ការបោះពុម្ពផ្សាយ និងផ្សព្វផ្សាយឲ្យបានទាន់ពេលវេលា នូវព័ត៌មានច្បាប់ និងបទប្បញ្ញត្តិ សេចក្តីសម្រេច និងវិធានកំណត់អំពីបញ្ហាគយ ដោយអនុលោមទៅតាមច្បាប់ និងបទប្បញ្ញត្តិរៀងៗខ្លួន របស់បណ្តាភាគី។
- ៣. បណ្តាភាគី ត្រូវបោះពុម្ពផ្សាយនៅលើអាំងទែណែត និង/ឬ បោះពុម្ពជាសៀវភៅ នូវបទប្បញ្ញត្តិច្បាប់ទាំងអស់ និងនីតិវិធីរដ្ឋបាលគយណាមួយ ដែលអាចអនុវត្តបាន ឬអាចប្រតិបត្តិការបាន ដោយរដ្ឋបាលគយរបស់បណ្តាភាគី លើកលែងតែនីតិវិធីអនុវត្តច្បាប់ និងគោលការណ៍ណែនាំប្រតិបត្តិផ្ទៃក្នុង និងបញ្ហានានា ដែលជាធម្មតា ត្រូវចាត់ថ្នាក់ថាជាព័ត៌មានសម្ងាត់។

មាត្រា ២

វិសោធនកម្មបញ្ចូលមាត្រាថ្មី ៤ សួន និង ៤ សួន៣ នៅក្នុងកិច្ចព្រមព្រៀង

កិច្ចព្រមព្រៀងនេះ ត្រូវធ្វើវិសោធនកម្ម ដោយបញ្ចូលមាត្រាថ្មី ៤ សួន និង ៤ សួន៣ បន្ទាប់ពីមាត្រា ៤ នៃកិច្ចព្រមព្រៀង ដូចបានចែងខាងក្រោម៖

“មាត្រា ៤ សួន

វិធានកំណត់មុន

- ១. តាមរយៈរដ្ឋបាលគយ និង/ឬ អាជ្ញាធរពាក់ព័ន្ធដទៃទៀត ភាគីនីមួយៗត្រូវផ្តល់វិធានកំណត់មុនជាលាយលក្ខណ៍អក្សរ ទៅតាមកម្រិតដែលច្បាប់ បទប្បញ្ញត្តិ និងការកំណត់រដ្ឋបាលនានារបស់បណ្តាភាគីបានអនុញ្ញាត ដែលជាវិធានកំណត់ចំពោះចំណាត់ថ្នាក់ពន្ធគយ បញ្ហាដែលកើតឡើងពីការអនុវត្តគោលការណ៍កិច្ចព្រមព្រៀងស្តីពីការអនុវត្តមាត្រា VII នៃកិច្ចព្រមព្រៀងទូទៅស្តីពីពន្ធគយ និងពាណិជ្ជកម្មឆ្នាំ១៩៩៤ ក្នុងឧបសម្ព័ន្ធ 1A នៃកិច្ចព្រមព្រៀង WTO (កិច្ចព្រមព្រៀងវាយតម្លៃគយ) និង/ឬ ប្រកបដើមទំនិញ នៅពេលមានការដាក់ពាក្យស្នើសុំពីបុគ្គលម្នាក់ដែលបានពិពណ៌នានៅក្នុងកថាខណ្ឌ ២(ក) នៃមាត្រានេះ ។
- ២. ប្រសិនបើអាច ភាគីនីមួយៗត្រូវជ្រើសរើសយក ឬរក្សាទុក នីតិវិធីវិធានកំណត់មុន ដែលត្រូវ៖

បកប្រែក្រាមរដ្ឋការ

- (ក) ចែងថា អ្នកនាំចូលនៅក្នុងទឹកដីនៃភាគីនោះ ឬអ្នកនាំចេញ ឬផលិតករនៅក្នុងទឹកដីនៃភាគីមួយផ្សេងទៀត អាចដាក់ពាក្យស្នើសុំវិធានកំណត់មុនបាន នៅមុននាំចូលទំនិញនោះ
- (ខ) តម្រូវថា អ្នកស្នើសុំវិធានកំណត់មុន ត្រូវរៀបរាប់លម្អិតអំពីទំនិញ និងព័ត៌មានពាក់ព័ន្ធចាំបាច់ទាំងអស់ ដើម្បីដំណើរការពាក្យស្នើសុំវិធានកំណត់មុន
- (គ) ចែងថា រដ្ឋបាលគយរបស់ខ្លួន និង/ឬ អាជ្ញាធរពាក់ព័ន្ធផ្សេងទៀត អាចស្នើសុំឲ្យអ្នកស្នើសុំនោះ ផ្តល់ព័ត៌មានបន្ថែមនៅក្នុងរយៈពេលជាក់លាក់មួយ នៅពេលណាមួយក្នុងកំឡុងពេលវាយតម្លៃលើពាក្យស្នើសុំវិធានកំណត់មុន
- (ឃ) ចែងថា វិធានកំណត់មុនណាមួយក៏ដោយ ត្រូវផ្អែកលើភាពជាក់ស្តែង និងកាលៈទេសៈដែលអ្នកស្នើសុំបានផ្តល់ជូន និងព័ត៌មានពាក់ព័ន្ធដទៃទៀត របស់រដ្ឋបាលគយ និង/ឬ អាជ្ញាធរពាក់ព័ន្ធផ្សេងទៀត និង
- (ង) ចែងថា វិធានកំណត់មុនត្រូវចេញជូនអ្នកស្នើសុំជាបន្ទាន់ ក្នុងរយៈពេលដែលបានបញ្ជាក់នៅក្នុងច្បាប់ បទប្បញ្ញត្តិ និងសេចក្តីកំណត់រដ្ឋបាល របស់ភាគីនីមួយៗ។

៣. ភាគីមួយ អាចបដិសេធសំណើសុំវិធានកំណត់មុនបាន ប្រសិនបើព័ត៌មានបន្ថែមដែលបានស្នើសុំ ដោយអនុលោមទៅតាមកថាខ័ណ្ឌ ២(គ) មិនបានផ្តល់នៅក្នុងរយៈពេលជាក់លាក់។

៤. ភាគីមួយ អាចបដិសេធមិនចេញវិធានកំណត់មុន ជូនអ្នកស្នើសុំបាន ប្រសិនបើបញ្ហាដែលលើកឡើងនៅក្នុងពាក្យស្នើសុំ៖

- (ក) មិនទាន់ដោះស្រាយនៅឡើយចំពោះករណីអ្នកស្នើសុំនេះ នៅចំពោះមុខភ្នាក់ងាររដ្ឋាភិបាលណាមួយ សាលាក្តី ឬតុលាការឧទ្ធរណ៍ ឬ
- (ខ) បានសម្រេចរួចហើយ ដោយសាលាក្តី ឬតុលាការឧទ្ធរណ៍។

៥. យោងតាមកថាខ័ណ្ឌ ១ និង ៦ និងប្រសិនបើអាច ភាគីនីមួយៗត្រូវអនុវត្តវិធានកំណត់មុនទៅលើការនាំចូលទំនិញទាំងអស់ ដែលបានរៀបរាប់នៅក្នុងវិធាននោះ ដែលនាំចូលទៅក្នុងទឹកដីរបស់ខ្លួនសម្រាប់រយៈពេល៣ ឆ្នាំ គិតចាប់ពីកាលបរិច្ឆេទចេញវិធាននោះ ឬ រយៈពេលផ្សេងទៀត ដូចបានបញ្ជាក់នៅក្នុងច្បាប់ បទប្បញ្ញត្តិ ឬសេចក្តីកំណត់រដ្ឋបាលរបស់ភាគីនីមួយៗ។

៦. ភាគីមួយ អាចលុបចោល កែប្រែ ឬធ្វើមោឃភាពវិធានកំណត់មុនបាន ប្រសិនបើភាគីនោះកំណត់ថា៖

- (ក) វិធាននោះ ផ្អែកលើកំហុសមួយ នៅក្នុងភាពពិត ឬច្បាប់ដែលអនុវត្ត

បកប្រែក្រៅផ្លូវការ

- (ខ) ព័ត៌មានដែលផ្តល់ មានលក្ខណៈមិនពេញលេញ មិនត្រឹមត្រូវ ខុស ឬធ្វើឲ្យកាន់ច្រឡំ
- (គ) មានការផ្លាស់ប្តូរនៅក្នុងច្បាប់ពាក់ព័ន្ធនានាឲ្យតែច្បាប់នេះស្របទៅនឹងកិច្ចព្រមព្រៀងនេះ
- (ឃ) មានការផ្លាស់ប្តូរនៅក្នុងភាពពិតជាក់ស្តែង ឬ កាលៈទេសៈដែលវិធាននោះបានផ្អែកលើជាមូលដ្ឋាន

៧. នៅពេលភាគីមួយ លុបចោល កែប្រែ ឬ ធ្វើមោឃភាពលើវិធានកំណត់មុន ដែលមានប្រសិទ្ធភាពប្រតិសកម្ម ភាគីនោះអាចធ្វើទៅបាន តែនៅពេលដែលវិធានកំណត់នោះផ្អែកលើព័ត៌មានមិនពេញលេញ មិនត្រឹមត្រូវ ខុស ឬធ្វើឲ្យមានការកាន់ច្រឡំ។

៨. នៅពេលអ្នកនាំចូលទាមទារថា ប្រព្រឹត្តកម្មដែលផ្តល់ដល់ទំនិញនាំចូលគួរតែគ្រប់គ្រងដោយវិធានកំណត់មុន រដ្ឋបាលគយ និង/ឬ អាជ្ញាធរពាក់ព័ន្ធផ្សេងទៀត អាចវាយតម្លៃថាភាពពិត និងកាលៈទេសៈនៃការនាំចូល ស្របទៅនឹងភាពពិត និងកាលៈទេសៈ ដែលវិធានកំណត់មុន បានផ្អែកលើជាមូលដ្ឋានឬទេ។

៩. ដោយស្ថិតនៅក្រោមតម្រូវការរក្សាព័ត៌មានសម្ងាត់ណាមួយ នៅក្នុងច្បាប់ និងបទប្បញ្ញត្តិនានារបស់ភាគី ភាគីនីមួយៗត្រូវខិតខំផ្សព្វផ្សាយដល់សាធារណៈជន នូវវិធានកំណត់មុន អំពីចំណាត់ថ្នាក់ពន្ធគយ។

**មាត្រា ៤ ស្តីពីការ
ការិយាល័យស៊ើបសួរ**

ភាគីនីមួយៗ ត្រូវកំណត់ជ្រើសរើសការិយាល័យស៊ើបសួរមួយ ឬ ច្រើនជាងនេះ ទៅតាមធនធានរបស់ខ្លួនដែលមាន ដើម្បីដោះស្រាយរាល់ការសាកសួរទាំងឡាយពីអ្នកពាក់ព័ន្ធរបស់បណ្តាភាគីទាក់ទងនឹងបញ្ហាគយ និងប្រសិនបើអាច បញ្ហាពាក់ព័ន្ធនឹងពាណិជ្ជកម្មផ្សេងទៀត និងត្រូវផ្សព្វផ្សាយតាមអាំងទែណែត និង/ឬបោះពុម្ព នូវព័ត៌មានស្តីពីនីតិវិធីសម្រាប់ធ្វើការសាកសួរបែបនេះ។”

**មាត្រា ៣
វិសោធនកម្មកំណត់សម្គាល់របស់កថាខណ្ឌ ២ នៃវិធាន ៤
របស់ឧបសម្ព័ន្ធ ៣ នៃកិច្ចព្រមព្រៀង**

កំណត់សម្គាល់របស់កថាខណ្ឌ ២ នៃវិធាន ៤ របស់ឧបសម្ព័ន្ធ ៣ នៃកិច្ចព្រមព្រៀង ត្រូវធ្វើវិសោធនកម្ម និងជំនួសដោយកំណត់សម្គាល់ថ្មី ដូចបានចែងខាងក្រោម៖

បកប្រែក្រៅផ្លូវការ

“^៧ អ្នកនាំចេញ ឬផលិតកររបស់ភាគីនាំចេញ ត្រូវទទួលបានភាពបត់បែនក្នុងការជ្រើសរើសយកវិធី គណនាសមាសភាពតម្លៃតំបន់ (RVC) ទោះបីជាវិធីផ្ទាល់ (Build Up) ក្តី ឬ ប្រយោល (Build Down) ក្តី។ អ្នកនាំចេញ ឬផលិតករ ត្រូវបន្តប្រើវិធីគណនាសមាសភាពតម្លៃតំបន់ ដែលបានជ្រើសរើស សម្រាប់ ពេញមួយឆ្នាំសារពើភ័ណ្ឌដូចគ្នា។ បណ្តាភាគីយល់ថា ការផ្ទៀងផ្ទាត់សមាសភាពតម្លៃតំបន់ណាមួយ ពីភាគីនាំចូល ត្រូវធ្វើឡើងដោយផ្អែកតាមវិធីដែលអ្នកនាំចេញ ឬផលិតករនោះ បានប្រើប្រាស់។”

មាត្រា ៤

វិសោធនកម្មកថាខណ្ឌ ១ នៃវិធាន ៥ របស់សេចក្តីបន្ថែម ១ នៃឧបសម្ព័ន្ធ ៣ នៃកិច្ចព្រមព្រៀង

កថាខណ្ឌ ១ នៃវិធាន ៥ របស់សេចក្តីបន្ថែម ១ នៃឧបសម្ព័ន្ធ ៣ នៃកិច្ចព្រមព្រៀងនេះ ត្រូវធ្វើវិសោធនកម្ម និងជំនួសដោយកថាខណ្ឌ ១ ថ្មី ដូចបានចែងខាងក្រោម៖

- “១. វិញ្ញាបនបត្រប្រភពដើម ត្រូវ៖
 - (ក) ជាទម្រង់បោះពុម្ព^១
 - (ខ) ជាក្រដាសទំហំ A4
 - (គ) ស្ថិតនៅក្នុងបែបបទភ្ជាប់ ជ្រកសារភ្ជាប់ ១] (បន្ទាប់ពីនេះទៅ ហៅថា Form AK) និង
 - (ឃ) ជាភាសាអង់គ្លេស”

មាត្រា ៥

វិសោធនកម្មកថាខណ្ឌ ៧ នៃឧបសម្ព័ន្ធ ២ នៃកិច្ចព្រមព្រៀង

កថាខណ្ឌ ៧ នៃឧបសម្ព័ន្ធ ២ នៃកិច្ចព្រមព្រៀង ត្រូវធ្វើវិសោធនកម្ម និងជំនួសដោយកថាខណ្ឌ ៧ ថ្មី ដូច បានចែងខាងក្រោម៖

“៧. ប្រព្រឹត្តិកម្មអត្រាពន្ធគយបដិកា (Reciprocal Tariff Rate Treatment) នៃបន្ទាត់ពន្ធគយ ដែលភាគីនាំចេញបានដាក់នៅក្នុងកម្មវិធីវេទយិត (Sensitive Track) ដោយលើកលែងក្រុម “ង” ចេញ នៅក្នុងពេលបន្ទាត់ពន្ធគយដូចគ្នានោះ ត្រូវភាគីនាំចូលដាក់នៅក្នុងកម្មវិធីធម្មតា (Normal Track) ត្រូវមានលក្ខខណ្ឌដូចតទៅ៖

- (i) អត្រាពន្ធគយសម្រាប់បន្ទាត់ពន្ធគយ ដែលភាគីនាំចេញបានដាក់នៅក្នុងកម្មវិធី វេទយិត ដោយលើកលែងក្រុម “ង” ចេញ ត្រូវមានអត្រា ១០% ឬ ទាបជាងនេះ

^១ ទម្រង់បោះពុម្ព មានន័យថា វិញ្ញាបនបត្រប្រភពដើមដែលចុះហត្ថលេខាដោយដៃ ឬអេឡិចត្រូនិក បោះត្រា និងចេញផ្ទាល់ ដោយអាជ្ញាធរចេញវិញ្ញាបនបត្រនៃប្រទេសនាំចេញ។

បកប្រែក្រាមផ្លូវការ

ហើយភាគីនាំចេញបានផ្តល់សេចក្តីជូនដំណឹង^១នេះ ទៅភាគីផ្សេងៗទៀត ដើម្បីឱ្យ ភាគីនាំចេញនោះ ទទួលបានបដិកា

- (ii) អត្រាពន្ធគយបដិកា ដែលត្រូវអនុវត្តទៅលើបន្ទាត់ពន្ធគយ ដែលភាគីនាំចេញដាក់ នៅក្នុងកម្មវិធីវេទយឹត ត្រូវជាអត្រាពន្ធគយនៃបន្ទាត់ពន្ធគយរបស់ភាគីនាំចេញ ឬ អត្រាពន្ធគយនៅក្នុងកម្មវិធីធម្មតានៃបន្ទាត់ពន្ធគយដូចគ្នារបស់ភាគីនាំចូល ដែល ស្មើសុំបដិកា មួយណាក៏បានដែលមានអត្រាពន្ធគយខ្ពស់ជាង
- (iii) ទោះបីមានអនុកថាខណ្ឌ (ii) ដំដោយ តាមការសម្រេចរបស់ខ្លួន ភាគីនាំចូលអាច អនុវត្តអត្រាពន្ធគយតាមកម្មវិធីធម្មតា ទោះបីជាអត្រានេះ ទាបជាងអត្រាពន្ធគយ របស់ភាគីនាំចេញក៏ដោយ និង
- (iv) អត្រាពន្ធគយបដិកា ដែលត្រូវអនុវត្តទៅលើបន្ទាត់ពន្ធគយ ដែលភាគីនាំចេញដាក់ នៅក្នុងកម្មវិធីវេទយឹត នឹងមិនត្រូវលើសអត្រាពន្ធគយអនុវត្តរបស់ប្រជាជាតិ អនុគ្រោះបំផុត (MFN) នៃបន្ទាត់ពន្ធគយដូចគ្នារបស់ភាគីនាំចូលទេ ដែលបដិកា ត្រូវបានស្នើសុំពីប្រទេសនាំចូលនោះ។

មាត្រា ៦

វិសោធនកម្មបញ្ចូលកថាខណ្ឌថ្មី ៧ ស្ទួន នៅក្នុងឧបសម្ព័ន្ធ ២ នៃកិច្ចព្រមព្រៀង

ឧបសម្ព័ន្ធ ២ នៃកិច្ចព្រមព្រៀងនេះ ត្រូវធ្វើវិសោធនកម្មដោយបញ្ចូលកថាខណ្ឌ ៧ ស្ទួន ថ្មី បន្ទាប់ពីកថាខណ្ឌ ៧ ដែលមានស្រាប់នៃឧបសម្ព័ន្ធ ២ នៃកិច្ចព្រមព្រៀង ដូចបានចែងខាងក្រោម៖

“៧ ស្ទួន (ក) ទោះបីមានកថាខណ្ឌ ៧ នៃឧបសម្ព័ន្ធនេះ និងកំណត់សម្គាល់បកស្រាយរបស់កិច្ច សម្របសម្រួលបដិកាក៏ដោយ ភាគីពីរ ឬលើសពីនេះ អាចយល់ព្រមជាលាយ លក្ខណ៍អក្សរ ដើម្បីលើកលែងសិទ្ធិអនុវត្តកិច្ចសម្របសម្រួលបដិការបស់ខ្លួន ចំពោះ ប្រព្រឹត្តិកម្មអត្រាពន្ធគយ។ ការព្រមព្រៀងបែបនេះ ត្រូវរាយការណ៍ជូនទៅគណកម្មា ធិការអនុវត្ត^២។

^១ បណ្តាភាគី ត្រូវប្រកាន់ខ្ជាប់នីតិវិធីជូនដំណឹង ដែលបានចែងនៅក្នុងកំណត់សម្គាល់បកស្រាយនៃកិច្ចសម្របសម្រួលបដិកា ដូចបានធ្វើវិសោធនកម្មដោយកិច្ចប្រជុំពិសេស នៃគណៈកម្មការអនុវត្តAKFTA ដែលបានធ្វើឡើងនៅថ្ងៃទី ១៧-១៨ ខែវិច្ឆិកា ឆ្នាំ ២០១៤។ កំណត់សម្គាល់បកស្រាយនេះ អាចត្រូវធ្វើវិសោធនកម្មបន្ថែម ដោយគណៈកម្មការអនុវត្ត។

^២ សិទ្ធិអនុវត្តកិច្ចសម្របសម្រួលបដិកា ត្រូវលើកលែងជាអចិន្ត្រៃយ៍រវាងប្រទេសកូរ៉េនិងប៊ុយណេ កូរ៉េនិងឡាវ កូរ៉េនិងម៉ាឡេស៊ី កូរ៉េ និងមីយ៉ាន់ម៉ា កូរ៉េនិងសាំងហ្គាពួរ កូរ៉េនិងវៀតណាម លើមូលដ្ឋានទ្វេភាគី ចាប់ពីកាលបរិច្ឆេទដែលពិធីសារនេះចូលជាធរមាន សម្រាប់ប្រទេសកូរ៉េ និងភាគីពាក់ព័ន្ធ។ រវាងប្រទេសកូរ៉េនិងកម្ពុជា កូរ៉េនិងឥណ្ឌូនេស៊ី កូរ៉េនិងហ្វីលីពីន កូរ៉េនិងថៃ ចំនួនបន្ទាត់ ពន្ធគយដែលស្ថិតនៅក្រោមកិច្ចសម្របសម្រួលបដិកាចាប់ពីថ្ងៃទី០១ ខែមករា ឆ្នាំ២០១៤ នឹងមិនត្រូវបង្កើនឡើងទេ។

បកប្រែក្រៅផ្លូវការ

(ខ) នៅពេលការព្រមព្រៀងនៅក្នុងអនុកថាខណ្ឌ (ក) ត្រូវបានធ្វើឡើង ភាគីនាំចេញពាក់ព័ន្ធត្រូវទទួលបានសម្បទានពន្ធគយ ដែលភាគីនាំចូលពាក់ព័ន្ធត្រូវបានធ្វើសម្រាប់បន្ទាត់ពន្ធគយនោះ ដូចបានបញ្ជាក់នៅក្នុងឧបសម្ព័ន្ធ ១ នៃកិច្ចព្រមព្រៀង និងអនុវត្តស្របទៅតាមឧបសម្ព័ន្ធនេះ។

មាត្រា ៧

វិសោធនកម្មកថាខណ្ឌ ៨ នៃឧបសម្ព័ន្ធ ១ នៃកិច្ចព្រមព្រៀង

កថាខណ្ឌ ៨ នៃឧបសម្ព័ន្ធ ១ នៃកិច្ចព្រមព្រៀង ត្រូវធ្វើវិសោធនកម្ម និងជំនួសដោយកថាខណ្ឌ ៨ ថ្មី ដូចបានចែងខាងក្រោម៖

“៨. ភាគីនីមួយៗ ត្រូវបញ្ជាក់នៅក្នុងសេចក្តីបន្ថែមរួមនៃឧបសម្ព័ន្ធ ១ និង ២ នូវបន្ទាត់ពន្ធគយរបស់ខ្លួន ដែលបានដាក់នៅក្នុងកម្មវិធីធម្មតា រួមជាមួយនឹងកម្មវិធីលុបបំបាត់ពន្ធគយ សម្រាប់បន្ទាត់ពន្ធគយនីមួយៗ ដោយអនុលោមទៅតាមកថាខណ្ឌ ៥”។

មាត្រា ៨

វិសោធនកម្មកថាខណ្ឌ ៨ នៃឧបសម្ព័ន្ធ ២ នៃកិច្ចព្រមព្រៀង

កថាខណ្ឌ ៨ នៃឧបសម្ព័ន្ធ ២ នៃកិច្ចព្រមព្រៀង ត្រូវធ្វើវិសោធនកម្ម និងជំនួសដោយកថាខណ្ឌ ៨ ថ្មី ដូចបានចែងខាងក្រោម៖

“៨. ភាគីនីមួយៗ ត្រូវបញ្ជាក់នៅក្នុងសេចក្តីបន្ថែមរួមនៃឧបសម្ព័ន្ធ ១ និង ២ នូវបន្ទាត់ពន្ធគយរបស់ខ្លួន ដែលបានដាក់នៅក្នុងកម្មវិធីវេទនា រួមជាមួយកម្មវិធីកាត់បន្ថយពន្ធគយ សម្រាប់បន្ទាត់ពន្ធគយនីមួយៗ ដោយអនុលោមទៅតាមឧបសម្ព័ន្ធនេះ”។

មាត្រា ៩

វិសោធនកម្មលុបសេចក្តីបន្ថែម ១ និង២ នៃឧបសម្ព័ន្ធ ២ និងបញ្ចូលសេចក្តីបន្ថែមថ្មីនៃឧបសម្ព័ន្ធ ១ និង ២ នៃកិច្ចព្រមព្រៀង

កិច្ចព្រមព្រៀង ត្រូវបានធ្វើវិសោធនកម្ម ដោយលុបសេចក្តីបន្ថែម ១ និង ២ នៃឧបសម្ព័ន្ធ ២ ហើយបញ្ចូលសេចក្តីបន្ថែមថ្មី នៃឧបសម្ព័ន្ធ ១ និង ២ ដូចបានចែងខាងក្រោម៖

**“សេចក្តីបន្ថែមរួមនៃឧបសម្ព័ន្ធ ១ និង ២
កម្មវិធីកាត់បន្ថយ និង/ឬ លុបបំបាត់ពន្ធគយ**

- ១. ប៊្រុយណេ ដារូសាឡាម
- ២. កម្ពុជា

បកប្រែក្រៅផ្លូវការ

- ៣. ឥណ្ឌូនេស៊ី
- ៤. កូរ៉េ
- ៥. ឡាវ
- ៦. ម៉ាឡេស៊ី
- ៧. មីយ៉ាន់ម៉ា
- ៨. ហ្វីលីពីន
- ៩. សិង្ហបុរី
- ១០. ថៃ
- ១១. វៀតណាម”

មាត្រា ១០
ការចូលជាធរមាន

១. ពិធីសារនេះ ត្រូវបង្កើតជាផ្នែកសំខាន់មួយនៃកិច្ចព្រមព្រៀង។ វាត្រូវចូលជាធរមាននៅថ្ងៃទី ០១ ខែមករា ឆ្នាំ២០១៦ លើករណីភាគីកូរ៉េ និងប្រទេសសមាជិកអាស៊ានយ៉ាងតិចចំនួនមួយ នៅពេលនោះបានជូនដំណឹងទៅភាគីផ្សេងៗទៀតជាលាយលក្ខណ៍អក្សរ អំពីការបញ្ចប់នីតិវិធីផ្ទៃក្នុងដែលចាំបាច់សម្រាប់ចូលជាធរមាននៃពិធីសារនេះ។ ក្នុងករណីដែលពិធីសារនេះ មិនអាចចូលជាធរមាននៅថ្ងៃទី០១ ខែមករា ឆ្នាំ២០១៦បាន ពិធីសារនឹងចូលជាធរមាននៅថ្ងៃទី ១ នៃខែទីពីរ បន្ទាប់ពីកាលបរិច្ឆេទចុងក្រោយដែលភាគីកូរ៉េ និងប្រទេសសមាជិកអាស៊ានយ៉ាងតិចចំនួនមួយ បានជូនដំណឹងទៅភាគីផ្សេងៗទៀតជាលាយលក្ខណ៍អក្សរពីការបញ្ចប់នីតិវិធីផ្ទៃក្នុងរបស់ពួកគេ។

២. នៅពេលបញ្ចប់នីតិវិធីផ្ទៃក្នុងសម្រាប់ចូលជាធរមាននៃពិធីសារនេះ ភាគីនីមួយៗត្រូវជូនដំណឹងទៅភាគីផ្សេងៗទៀត ជាលាយលក្ខណ៍អក្សរ។

៣. នៅពេលដែលភាគីមួយ មិនអាចបញ្ចប់នីតិវិធីផ្ទៃក្នុងសម្រាប់ចូលជាធរមាននៃពិធីសារនេះ នៅក្រឹមកាលបរិច្ឆេទចូលជាធរមានដូចបានចែងក្នុងកថាខណ្ឌ១ ពិធីសារនេះ ត្រូវចូលជាធរមានពាក់ព័ន្ធនឹងភាគីនោះ នៅកាលបរិច្ឆេទជូនដំណឹងអំពីការបញ្ចប់នីតិវិធីផ្ទៃក្នុងបែបនេះ។

មាត្រា ១១
ការតម្កល់ទុក

សម្រាប់ប្រទេសសមាជិកអាស៊ាន ពិធីសារនេះ ត្រូវតម្កល់ទុកជាមួយអគ្គលេខាធិការអាស៊ាន ដែលនឹងត្រូវប្រគល់ភ្លាមៗនៅពេលនោះ នូវសេចក្តីចម្លងពិធីសារពិតប្រាកដដែលបានបញ្ជាក់ ជូនដល់ប្រទេសសមាជិកអាស៊ាននីមួយៗ។

បកប្រែក្រៅផ្លូវការ

ជាសក្ខីភាព អ្នកចុះហត្ថលេខាខាងក្រោម ដែលបានអនុញ្ញាតត្រឹមត្រូវដោយរដ្ឋាភិបាលនីមួយៗ បានចុះហត្ថលេខាលើពិធីសារទីបីនេះ ដើម្បីធ្វើវិសោធនកម្មកិច្ចព្រមព្រៀងពាណិជ្ជកម្មទំនិញ នៅក្រោមកិច្ចព្រមព្រៀងក្របខ័ណ្ឌស្តីពីកិច្ចសហប្រតិបត្តិការសេដ្ឋកិច្ចទូលំទូលាយ ក្នុងចំណោមរដ្ឋាភិបាលនៃប្រទេសសមាជិកប្រជាជាតិអាស៊ីអាគ្នេយ៍ និងសាធារណរដ្ឋកូរ៉េនេះ។

ធ្វើនៅទីក្រុង គូឡូឡាំពួ ប្រទេសម៉ាឡេស៊ី នាថ្ងៃទី២២ ខែវិច្ឆិកា ឆ្នាំ២០១៥ ជាកាសាវង់គ្រួសចំនួនពីរច្បាប់។

សម្រាប់រដ្ឋាភិបាលប្រុយណេដារូសាឡាំ

សម្រាប់រដ្ឋាភិបាលកូរ៉េ

LIM Jock Seng
រដ្ឋមន្ត្រីទី២ ក្រសួងការបរទេស និងពាណិជ្ជកម្ម

Yoo Sang-Jick
រដ្ឋមន្ត្រីក្រសួងពាណិជ្ជកម្ម
ឧស្សាហកម្ម និងថាមពល

សម្រាប់រាជរដ្ឋាភិបាលព្រះរាជាណាចក្រកម្ពុជា

SUN Chanthol
ទេសរដ្ឋមន្ត្រី រដ្ឋមន្ត្រីក្រសួងពាណិជ្ជកម្ម

សម្រាប់រដ្ឋាភិបាលសាធារណរដ្ឋឥណ្ឌូនេស៊ី

THOMAS TRIKASHIH LEMBONG
រដ្ឋមន្ត្រីក្រសួងពាណិជ្ជកម្ម

សម្រាប់រដ្ឋាភិបាលសាធារណរដ្ឋប្រជាធិបតេយ្យប្រជាមានិតឡាវ

KHEMMANI PHOLSENA
រដ្ឋមន្ត្រីក្រសួងឧស្សាហកម្ម និងពាណិជ្ជកម្ម

សម្រាប់រដ្ឋាភិបាលម៉ាឡេស៊ី

MUSTAPA MOHAMED

រដ្ឋមន្ត្រីក្រសួង ពាណិជ្ជកម្មអន្តរជាតិ និងឧស្សាហកម្ម

សម្រាប់រដ្ឋាភិបាលសាធារណរដ្ឋសហភាពមីយ៉ាន់ម៉ា

KAN ZAW

រដ្ឋមន្ត្រីសហភាព ក្រសួង ផែនការជាតិ និងអភិវឌ្ឍន៍សេដ្ឋកិច្ច

សម្រាប់រដ្ឋាភិបាលសាធារណរដ្ឋហ្វីលីពីន

GREGORY L. DOMINGO

រដ្ឋមន្ត្រីក្រសួង ពាណិជ្ជកម្ម និងឧស្សាហកម្ម

សម្រាប់រដ្ឋាភិបាលសាធារណរដ្ឋស៊ីងហ្គ៉ាប៊ូ

LIM HNG KIANG

រដ្ឋមន្ត្រីក្រសួង ពាណិជ្ជកម្ម និងឧស្សាហកម្ម

សម្រាប់រដ្ឋាភិបាលព្រះរាជាណាចក្រថៃ

APIRADI TANTRAPORN

រដ្ឋមន្ត្រីក្រសួង ពាណិជ្ជកម្ម

សម្រាប់រដ្ឋាភិបាលសាធារណរដ្ឋសង្គមនិយមវៀតណាម

VU HUY HOANG

រដ្ឋមន្ត្រីក្រសួង ឧស្សាហកម្ម និងពាណិជ្ជកម្ម



ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ

រាជរដ្ឋាភិបាលកម្ពុជា

លេខ: ៣៤. ១២/១១

សិទ្ធិប្រធាន

- បានឃើញរដ្ឋធម្មនុញ្ញនៃព្រះរាជាណាចក្រកម្ពុជា
- បានឃើញព្រះរាជក្រឹត្យលេខ នស/រកត/០៩១៣/៩០៣ ចុះថ្ងៃទី២៤ ខែកញ្ញា ឆ្នាំ២០១៣ ស្តីពីការតែងតាំងរាជរដ្ឋាភិបាលនៃព្រះរាជាណាចក្រកម្ពុជា
- បានឃើញព្រះរាជក្រមលេខ ០២/នស/៩៤ ចុះថ្ងៃទី២០ ខែកក្កដា ឆ្នាំ១៩៩៤ ដែលប្រកាសឱ្យប្រើច្បាប់ស្តីពីការរៀបចំ និង ការប្រព្រឹត្តទៅនៃគណៈរដ្ឋមន្ត្រី
- យោងសំណើរបស់ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

រាជរដ្ឋាភិបាលកម្ពុជា

ប្រគល់សិទ្ធិពេញសមត្ថភាពជូនឯកឧត្តម **ស៊ុន ចាន់ថុល** ទេសរដ្ឋមន្ត្រី រដ្ឋមន្ត្រីក្រសួងពាណិជ្ជកម្ម និងជា រដ្ឋមន្ត្រីសេដ្ឋកិច្ចអាស៊ាន ដើម្បីចុះហត្ថលេខា ក្នុងនាមរាជរដ្ឋាភិបាលកម្ពុជា លើពិធីសារទី៣ ដើម្បីធ្វើវិសោធនកម្ម កិច្ចព្រមព្រៀងទំនិញនៃកិច្ចព្រមព្រៀងក្របខ័ណ្ឌស្តីពី សហប្រតិបត្តិការសេដ្ឋកិច្ចទូលំទូលាយក្នុងចំណោមរដ្ឋាភិបាលនៃ ប្រទេសសមាជិកសមាគមប្រជាជាតិអាស៊ីអាគ្នេយ៍ និងសាធារណរដ្ឋកូរ៉េ។

ក្នុងករណីឯកឧត្តម **ស៊ុន ចាន់ថុល** មានចុះវាយថាហេតុ ឯកឧត្តមអាចផ្ទេរសិទ្ធិនេះបាន។

អាស្រ័យហេតុនេះ សម្តេចអគ្គមហាសេនាបតីតេជោ **ហ៊ុន សែន** នាយករដ្ឋមន្ត្រីនៃព្រះរាជាណាចក្រកម្ពុជា ដោយមានសិទ្ធិពេញលេញតាមអំណាចដែលច្បាប់បានប្រគល់ជូន បានចុះហត្ថលេខាលើសិទ្ធិប្រធាននេះ។

រាជធានីភ្នំពេញ, ថ្ងៃទី ២១ ខែ វិច្ឆិកា ឆ្នាំ ២០១៥



សម្តេចអគ្គមហាសេនាបតីតេជោ **ហ៊ុន សែន**



**THIRD PROTOCOL TO AMEND THE AGREEMENT ON
TRADE IN GOODS UNDER THE FRAMEWORK
AGREEMENT ON COMPREHENSIVE ECONOMIC
COOPERATION AMONG THE GOVERNMENTS OF THE
MEMBER COUNTRIES OF THE ASSOCIATION OF
SOUTHEAST ASIAN NATIONS AND THE REPUBLIC OF
KOREA**

The Governments of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Republic of the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam, Member Countries of the Association of Southeast Asian Nations (hereinafter referred to collectively as "ASEAN" or "ASEAN Member Countries" or individually as "ASEAN Member Country") and the Republic of Korea (hereinafter referred to as "Korea") (hereinafter referred to individually as "Party" and collectively as the "Parties"),

RECALLING the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation Among the Governments of the Member Countries of the Association of Southeast Asian Nations and Republic of Korea (hereinafter referred to as the "Agreement"), signed in Kuala Lumpur, Malaysia on the twenty-fourth day of August, 2006;

RECOGNISING the need for effective cooperation among the Parties on trade facilitation;

DESIRING to clarify the scope and conditions under which certain Parties may apply reciprocal arrangement in regard to tariff rate treatment;



SEEKING to provide a line-by-line tariff reduction and/or elimination schedule according to each Party's commitment under the Agreement; and

NOTING that Article 17 of the Agreement provides for any amendments thereto to be mutually agreed upon in writing by the Parties;

HAVE AGREED as follows:

**Article 1
Amendment of Article 4 of the Agreement**

Article 4 of the Agreement shall be amended and replaced by a new Article 4 as set out below:

**“Article 4
Transparency, Customs Procedures and Trade
Facilitation**

1. Article X of GATT 1994 shall, *mutatis mutandis*, be incorporated into and form an integral part of this Agreement.
2. The Parties will facilitate the timely publication and dissemination of statutory and regulatory information, decisions and rulings on customs matters in accordance with the Parties' respective laws and regulations.
3. The Parties shall publish on the internet and/or in print form all statutory and regulatory provisions and any customs administrative procedures applicable or enforceable by their customs administrations, except for law enforcement procedures and internal operational guidelines and matters which by their nature are classified to be confidential.”



Article 2
Amendment to Insert New Articles 4 *bis* and 4 *ter* into
the Agreement

The Agreement shall be amended by inserting new Articles 4 *bis* and 4 *ter* after Article 4 of the Agreement as set out below:

"Article 4 *bis*
Advance Rulings

1. Each Party, through its customs administration and/or other relevant authorities, shall, to the extent permitted by its respective laws, regulations and administrative determinations, provide in writing advance rulings, upon the application of a person described in paragraph 2(a) of this Article, in respect of a tariff classification, questions arising from the application of the principles of the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, in Annex 1A to the WTO Agreement (Customs Valuation Agreement) and/or the origin of goods.

2. Where available, each Party shall adopt or maintain procedures for advance rulings, which shall:

- (a) provide that an importer in the territory of that Party or an exporter or producer in the territory of another Party may apply for an advance ruling before the importation of the goods in question;
- (b) require that an applicant for an advance ruling provide a detailed description of the goods and all relevant information needed to process the application for an advance ruling;



- (c) provide that its customs administration and/or other relevant authorities may, at any time during the course of the evaluation of an application for an advance ruling, request that the applicant provide additional information within a specified period;
- (d) provide that any advance ruling be based on the facts and circumstances presented by the applicant, and any other relevant information in the possession of the customs administration and/or other relevant authorities; and
- (e) provide that an advance ruling be issued to the applicant expeditiously, within the period specified in each Party's respective laws, regulations or administrative determinations.

3. A Party may reject requests for an advance ruling where the additional information requested in accordance with paragraph 2(c) is not provided within a specified time.

4. A Party may decline to issue an advance ruling to an applicant where the question raised in the application:

- (a) is already pending in the applicant's case before any governmental agency, appellate tribunal or court; or
- (b) has already been decided by any appellate tribunal or court.

5. Subject to paragraphs 1 and 6 and where available, each Party shall apply an advance ruling



to all importations of goods described in that ruling imported into its territory for three (3) years from the date of that ruling, or such other period as specified in each Party's respective laws, regulations or administrative determinations.

6. A Party may revoke, modify, or invalidate an advance ruling if it determines that:

- (a) the ruling was based on an error in applying fact or law;
- (b) incomplete, incorrect, false or misleading information was provided;
- (c) there is a change in the relevant law(s), provided that such law(s) is/are consistent with this Agreement; or
- (d) there is a change in material facts or circumstances on which the ruling was based.

7. Where a Party revokes, modifies, or invalidates an advance ruling with retroactive effect, it may only do so where the ruling was based on incomplete, incorrect, false or misleading information.

8. Where an importer claims that the treatment accorded to an imported good should be governed by an advance ruling, the customs administration and/or other relevant authorities may evaluate whether the facts and circumstances of the importation are consistent with the facts and circumstances upon which the advance ruling was based.

9. Subject to any confidentiality requirements in its laws and regulations, each Party shall endeavour to



make available to the public its advance rulings on tariff classifications.

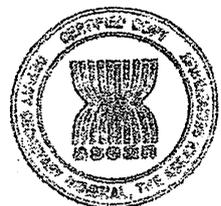
**Article 4 *ter*
Enquiry Points**

Each Party shall, within its available resources, designate one or more enquiry points to address enquiries from interested persons of the Parties concerning customs and, to the extent possible, other trade-related matters, and shall make available on the internet and/or in print form, information concerning the procedures for making such enquiries.”

**Article 3
Amendment of Footnote to Paragraph 2 of Rule 4 of
Annex 3 to the Agreement**

The footnote to paragraph 2 of Rule 4 of Annex 3 to the Agreement shall be amended and replaced by a new footnote as set out below:

“³An exporter or producer of the exporting Party shall be given the flexibility to adopt the method of calculating the RVC, whether it is the build-up or the build-down method. The exporter or producer shall continue to use the selected method of calculating the RVC throughout the same fiscal year. It is understood that any verification of the RVC by the importing Party shall be done on the basis of the method used by the exporter or producer.”



Article 4
Amendment of Paragraph 1 of Rule 5 of Appendix 1 to Annex 3 to the Agreement

Paragraph 1 of Rule 5 of Appendix 1 to Annex 3 to the Agreement shall be amended and replaced by a new paragraph 1 as set out below:

"1. A Certificate of Origin shall be:

- (a) in a printed format¹;
- (b) on A4 size paper;
- (c) in the attached Form [Attachment 1] (hereinafter referred to as "Form AK"); and
- (d) in the English language."

Article 5
Amendment of Paragraph 7 of Annex 2 to the Agreement

Paragraph 7 of Annex 2 to the Agreement shall be amended and replaced by a new paragraph 7 as set out below:

"7. The reciprocal tariff rate treatment of tariff lines placed by an exporting Party in the Sensitive Track, excluding Group E, while the same tariff lines are placed by the importing Party in the Normal Track, shall be governed by the following conditions:

- (i) the tariff rate for a tariff line placed by an exporting Party in the Sensitive Track, excluding Group E, must be at 10% or below, and the exporting Party has given

¹ A printed format means a Certificate of Origin manually or electronically signed, stamped and issued directly by the issuing authorities of the exporting Party.



notification to that effect to the other Parties in order for that exporting Party to enjoy reciprocity;

- (ii) the reciprocal tariff rate to be applied to a tariff line placed by an exporting Party in the Sensitive Track shall be either the tariff rate of that exporting Party's tariff line, or the Normal Track tariff rate of the same tariff line of an importing Party from whom reciprocity is sought, whichever is higher;
- (iii) notwithstanding sub-paragraph (ii), the importing Party can, at its discretion, apply its Normal Track tariff rate even if such rate is lower than the tariff rate of the exporting Party; and
- (iv) the reciprocal tariff rate to be applied to a tariff line placed by an exporting Party in the Sensitive Track shall in no case exceed the applied MFN rate of the same tariff line of an importing Party from whom reciprocity is sought."

Article 6
Amendment to Insert a New Paragraph 7 bis into Annex 2 to the Agreement

Annex 2 to the Agreement shall be amended by inserting a new paragraph 7 bis after the existing paragraph 7 of Annex 2 to the Agreement as set out below:

"7 bis (a) Notwithstanding paragraph 7 of this Annex and the *Interpretative Notes to the*

¹ The Parties shall adhere to the notification procedure set out in the *Interpretative Notes to the Reciprocal Arrangement* as amended by the Special Meeting of the AKFTA Implementing Committee held on 17-18 November 2014. The Interpretative Notes may be subject to further amendments by the Implementing Committee.



Reciprocal Arrangement, two or more Parties may agree, in writing, to waive their right to apply reciprocal arrangement in regard to tariff rate treatment. Such agreement shall be reported to the Implementing Committee².

- (b) Where the agreement in sub-paragraph (a) has been made, the concerned exporting Party shall enjoy the tariff concessions which the concerned importing Party has made for that tariff line as specified in and applied pursuant to Annex 1 to the Agreement.

Article 7

Amendment of Paragraph 8 of Annex 1 to the Agreement

Paragraph 8 of Annex 1 to the Agreement shall be amended and replaced by a new paragraph 8 as set out below:

"8. Each Party shall specify in the Consolidated Appendix to Annexes 1 and 2 its tariff lines placed in the Normal Track along with the tariff elimination schedule for each tariff line in accordance with paragraph 5."

Article 8

Amendment of Paragraph 8 of Annex 2 to the Agreement

Paragraph 8 of Annex 2 to the Agreement shall be amended and replaced by a new paragraph 8 as set out below:

"8. Each Party shall specify in the Consolidated

² The right to apply reciprocal arrangement shall be waived permanently between Korea and Brunei, Korea and Laos, Korea and Malaysia, Korea and Myanmar, Korea and Singapore, and Korea and Viet Nam on a bilateral basis from the date this Protocol takes effect for Korea and the relevant Party. Between Korea and Cambodia, Korea and Indonesia, Korea and the Philippines, and Korea and Thailand, the number of tariff lines subject to reciprocal arrangement as of 1 January 2014 shall not be increased.



Appendix to Annexes 1 and 2 its tariff lines placed in the Sensitive Track along with the tariff reduction schedule for each tariff line in accordance with this Annex.”

Article 9

Amendment to Delete Appendices 1 and 2 to Annex 2 and Insert a New Consolidated Appendix to Annexes 1 and 2 to the Agreement

The Agreement shall be amended by deleting Appendices 1 and 2 to Annex 2, and inserting a new Consolidated Appendix to Annexes 1 and 2 as set out below:

**“Consolidated Appendix to Annexes 1 and 2
Tariff Reduction and/or Elimination Schedule**

- 1. Brunei Darussalam
- 2. Cambodia
- 3. Indonesia
- 4. Korea
- 5. Laos
- 6. Malaysia
- 7. Myanmar
- 8. Philippines
- 9. Singapore
- 10. Thailand
- 11. Viet Nam”

Article 10

Entry into Force

1. This Protocol shall form an integral part of the Agreement. It shall enter into force on 1 January 2016, provided that Korea and at least one ASEAN Member Country have by then notified all the other Parties in writing of the completion of their internal procedures necessary for the entry into force of this Protocol. In the event that this Protocol does not enter into force on 1 January 2016, it shall enter into force on the



first day of the second month following the latter date on which Korea and at least one ASEAN Member Country have notified all the other Parties in writing of the completion of their internal procedures.

2. Each Party, upon completion of its internal procedures for the entry into force of this Protocol, shall notify all the other Parties in writing.

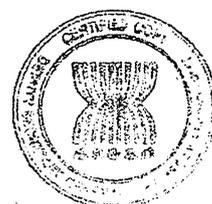
3. Where a Party is not able to complete its internal procedures for the entry into force of this Protocol by the entry into force date set in paragraph 1, this Protocol shall enter into force in relation to that Party on the date of notification of completion of such internal procedures.

**Article 11
Depositary**

For the ASEAN Member Countries, this Protocol shall be deposited with the Secretary-General of ASEAN, who shall then promptly furnish a certified true copy thereof, to each ASEAN Member Country.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Third Protocol to Amend the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations.

DONE at Kuala Lumpur, Malaysia, this 22nd of November, 2015, in duplicate copies in the English language.

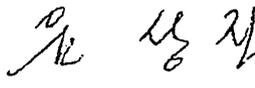


For the Government of
Brunei Darussalam:



LIM JOCK SENG
Second Minister of Foreign
Affairs and Trade

For the Government of the
Republic of Korea:



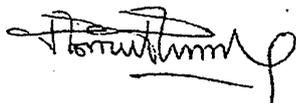
YOON SANG-JICK
Minister for Trade, Industry,
and Energy

For the Royal Government of
Cambodia:



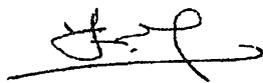
SUN CHANTHOL
Senior Minister, Minister of
Commerce

For the Government of the
Republic of Indonesia:



THOMAS TRIKASIH LEMBONG
Minister of Trade

For the Government of the Lao
People's Democratic Republic:



KHEMMANI PHOLSENA
Minister of Industry and Commerce



For the Government of Malaysia:



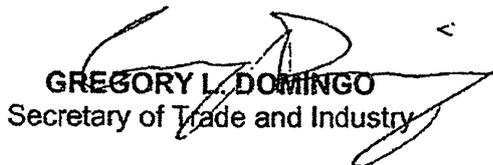
MUSTAPA MOHAMED
Minister of International Trade and
Industry

For the Government of the
Republic of the Union of Myanmar:



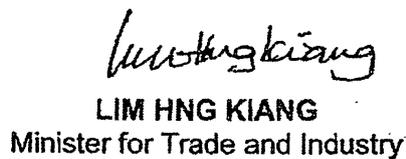
KAN ZAW
Union Minister for National
Planning and Economic
Development

For the Government of the
Republic of the Philippines:



GREGORY L. DOMINGO
Secretary of Trade and Industry

For the Government of Republic of
Singapore:



LIM HNG KIANG
Minister for Trade and Industry

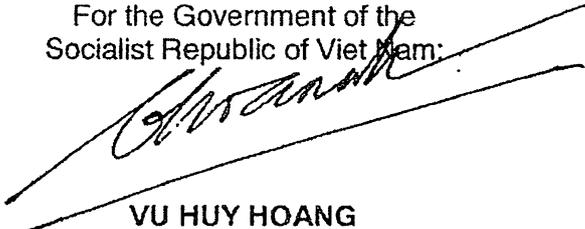


For the Government of the
Kingdom of Thailand:



APIRADI TANTRAPORN
Minister of Commerce

For the Government of the
Socialist Republic of Viet Nam:



VU HUY HOANG
Minister of Industry and Trade



ANNEX 1

MODALITY FOR TARIFF REDUCTION AND ELIMINATION FOR
TARIFF LINES PLACED IN THE NORMAL TRACK

1. Tariff lines placed by each Party in the Normal Track shall have their respective applied MFN tariff rates gradually reduced and eliminated according to the following Schedules. The first date of implementation shall be the date of entry into force of the Agreement. The tariff reduction will be in accordance with the rate provided for that year in the schedule.

(i) ASEAN 6 and Korea

X = applied MFN tariff rate	ASEAN-Korea FTA Preferential Tariff Rate (not later than 1 January)				
	2006	2007	2008	2009	2010
$X \geq 20\%$	20	13	10	5	0
$15\% \leq x < 20\%$	15	10	8	5	0
$10\% \leq x < 15\%$	10	8	5	3	0
$5\% < x < 10\%$	5	5	3	0	0
$X \leq 5\%$	Standstill			0	0

(ii) Socialist Republic of Vietnam (“Vietnam”)

X = applied MFN tariff rate	ASEAN-Korea FTA Preferential Tariff Rate (not later than 1 January)							
	2006	2007	2008	2009	2011	2013	2015	2016
$X \geq 60\%$	60	50	40	30	20	15	10	0
$40\% \leq X < 60\%$	45	40	35	25	20	15	10	0
$35\% \leq X < 40\%$	35	30	30	20	15	10	0-5	0
$30\% \leq X < 35\%$	30	30	25	20	15	10	0-5	0
$25\% \leq X < 30\%$	25	25	20	20	10	7	0-5	0
$20\% \leq X < 25\%$	20	20	15	15	10	7	0-5	0

$15\% \leq X < 20\%$	15	15	15	10	7	5	0-5	0
$10\% \leq X < 15\%$	10	10	10	8	5	0-5	0-5	0
$7\% \leq X < 10\%$	7	7	7	7	5	0-5	0-5	0
$5\% \leq X < 7\%$	5	5	5	5	5	0-5	0	0
$X < 5\%$	Standstill						0	

(iii) Kingdom of Cambodia (“Cambodia”), Lao People’s Democratic Republic (“Lao PDR”), and Union of Myanmar (“Myanmar”)

X = Applied MFN Tariff Rate	ASEAN-Korea FTA Preferential Tariff Rate (Not later than 1 January)						
	2006	2007	2008	2009	2012	2015	2018
$X \geq 60\%$	60	50	40	30	20	10	0
$45\% \leq X < 60\%$	45	40	35	25	15	10	0
$35\% \leq X < 45\%$	35	30	30	20	15	5	0
$30\% \leq X < 35\%$	30	30	25	20	10	5	0
$25\% \leq X < 30\%$	25	25	20	20	10	5	0
$20\% \leq X < 25\%$	20	20	15	15	10	0-5	0
$15\% \leq X < 20\%$	15	15	15	10	5	0-5	0
$10\% \leq X < 15\%$	10	10	10	8	5	0-5	0
$7\% \leq X < 10\%$	7*	7*	7*	7*	5	0-5	0
$5\% \leq X < 7\%$	5	5	5	5	5	0-5	0
$X < 5\%$	Standstill						0

* Myanmar shall be allowed to maintain ASEAN-Korea FTA preferential tariff rates at no more than 7.5% until 2010.

2. The tariff rates specified in the relevant Schedules in paragraph 1 only set out the level of the applicable ASEAN-Korea FTA preferential tariff rates to be applied by each Party for the tariff lines concerned in the specified year of implementation and shall not prevent any Party from unilaterally accelerating its tariff reduction or elimination at any time if it so wishes.

3. The tariff lines in the Normal Track, which are subject to specific tariff rates, shall have such specific tariff rates reduced to zero, in equal proportions in accordance with the timeframes provided in the Schedules set out in paragraph 1.

4. For all tariff lines placed in the Normal Track where the applied MFN tariff rates are at 0%, they shall remain at 0%. Where they have been reduced to 0%, they shall remain at 0%. No Party shall be permitted to increase the tariff rates for any tariff line, except as otherwise provided in this Agreement.

5. As an integral part of its commitments to reduce and/or eliminate the applied MFN tariff rates in accordance with the relevant Schedules in paragraph 1, each Party hereby commits to undertake further tariff reduction and/or elimination in accordance with the following thresholds:

(a) Korea

- (i) Korea shall eliminate its tariffs for at least 70 % of the tariff lines placed in the Normal Track upon the entry into force of this Agreement.
- (ii) Korea shall eliminate its tariffs for at least 95% of the tariff lines placed in the Normal Track not later than 1 January 2008.
- (iii) Korea shall eliminate all its tariffs for tariff lines placed in the Normal Track not later than 1 January 2010.

(b) ASEAN 6

- (i) Each Party shall reduce its applied MFN tariff rates for at least 50 % of the tariff lines placed in the Normal Track to 0-5 % not later than 1 January 2007.
- (ii) Each Party shall eliminate its tariffs for at least 90 % of the tariff lines placed in the Normal Track not later than 1 January 2009.
- (iii) Each Party shall eliminate its tariffs for all tariff lines placed in the Normal Track not later than 1 January

2010, with flexibility to have tariff lines, not exceeding 5% of all the tariff lines or as listed in an agreed Schedule, eliminated not later than 1 January 2012.

(iv) Each Party shall eliminate all its tariffs for tariff lines placed in the Normal Track not later than 1 January 2012.

(c) Vietnam

(i) Vietnam shall reduce its applied MFN tariff rates for at least 50% of the tariff lines placed in the Normal Track to 0-5% not later than 1 January 2013.

(ii) Vietnam shall eliminate its tariffs for at least 90% of the tariff lines placed in the Normal Track not later than 1 January 2015.

(iii) Vietnam shall eliminate its tariffs for all tariff lines placed in the Normal Track not later than 1 January 2016, with flexibility to have tariff lines, not exceeding 5% of all the tariff lines, eliminated not later than 1 January 2018.

(iv) Vietnam shall eliminate all its tariffs for tariff lines placed in the Normal Track not later than 1 January 2018.

(d) Cambodia, Lao PDR and Myanmar

(i) Each Party shall reduce their respective applied MFN tariff rates for at least 50% of the tariff lines placed in the Normal Track to 0-5% not later than 1 January 2015.

(ii) Each Party shall eliminate their respective tariffs for at least 90% of the tariff lines placed in the Normal Track not later than 1 January 2017.

(iii) Each Party shall eliminate their respective tariffs for all tariff lines placed in the Normal Track not later than 1 January 2018, with flexibility to have tariff lines, not exceeding 5% of all the tariff lines, eliminated not later than 1 January 2020.

- (iv) Each Party shall eliminate all its tariffs for tariff lines placed in the Normal Track not later than 1 January 2020.

6. If an exporting Party places a tariff line in the Normal Track, that exporting Party shall enjoy the tariff concessions which an importing Party has made for that tariff line as specified in and applied pursuant to the relevant Schedules either in this Annex or Annex 2 together with the undertakings and conditions set out therein. This right shall be enjoyed for so long as that exporting Party adheres to its own commitments for tariff reduction and elimination for that tariff line.

7. Each Party shall eliminate all its tariffs for the tariff lines given flexibility in paragraph 5, not later than 1 January 2012.

8. Each Party shall notify the other Parties its tariff lines placed in the Normal Track along with the tariff elimination schedule for each tariff line in accordance with paragraph 5, not later than the date when the commitment of the Party commences with respect to the tariff lines.

ANNEX 2
MODALITY FOR TARIFF REDUCTION/ELIMINATION
FOR TARIFF LINES PLACED IN THE SENSITIVE TRACK

1. The number of tariff lines which each Party can place in the Sensitive Track shall be subject to a maximum ceiling of:

- (i) ASEAN 6 and Korea:
10% of all the tariff lines and 10% of the total value of imports from Korea or from the ASEAN Member Countries as a whole, as appropriate, based on 2004 trade statistics;
- (ii) Vietnam:
10% of all the tariff lines and 25% of the total value of imports from Korea based on 2004 trade statistics; and
- (iii) Cambodia, Lao PDR and Myanmar:
10% of all the tariff lines.

2. Tariff lines placed by each Party in the Sensitive Track shall be further classified into the Sensitive List and the Highly Sensitive List. The number of tariff lines which each Party can place in the Highly Sensitive List shall be subject to a maximum ceiling of:

- (i) ASEAN 6 and Korea:
200 tariff lines at the HS 6-digit level or 3% of all the tariff lines at the HS digit level of each Party's own choice and 3% of the total value of imports from Korea or from the ASEAN Member Countries as a whole, as appropriate, based on 2004 trade statistics.
- (ii) Cambodia, Lao PDR, Myanmar and Vietnam:
200 tariff lines at the HS 6-digit level or 3% of all the tariff lines at the HS digit level of each Party's own choice.

3. The Parties shall reduce and, where applicable, eliminate the applied MFN tariff rates of tariff lines placed in the Sensitive List according to the following Schedules:

- (i) ASEAN 6 and Korea shall reduce the applied MFN tariff rates of tariff lines placed in their respective Sensitive Lists to 20% not later than 1 January 2012. These tariff rates shall be subsequently reduced to 0-5% not later than 1 January 2016.
- (ii) Vietnam shall reduce the applied MFN tariff rates of tariff lines placed in their respective Sensitive Lists to 20% not later than 1 January 2017. These tariff rates shall be subsequently reduced to 0-5% not later than 1 January 2021.
- (iii) Cambodia, Lao PDR and Myanmar shall reduce the applied MFN tariff rates of tariff lines placed in their respective Sensitive Lists to 20% not later than 1 January 2020. These tariff rates shall be subsequently reduced to 0-5% not later than 1 January 2024.

4. The tariff lines placed in a Party's Highly Sensitive List shall be categorised into five groups. For each group of their respective tariff lines in the Highly Sensitive List, the Parties undertake the following commitments:

- (i) Group A (Tariff lines subject to 50% tariff rate capping):
 ASEAN 6 and Korea shall reduce the applied MFN tariff rates of tariff lines placed in Group A to not more than 50 % not later than 1 January 2016. Vietnam shall reduce the applied MFN tariff rates of tariff lines placed in Group A to not more than 50% not later than 1 January 2021. Cambodia, Lao PDR and Myanmar shall reduce the applied MFN tariff rates of tariff lines placed in Group A to not more than 50 % not later than 1 January 2024.

- (ii) Group B (Tariff lines subject to tariff reduction by 20%):
 ASEAN 6 and Korea shall reduce the applied MFN tariff rates of tariff lines placed in Group B by not less than 20% not later than 1 January 2016. Vietnam shall reduce the applied MFN tariff rates of tariff lines placed in Group B by not less than 20% not later than 1 January 2021. Cambodia, Lao PDR and Myanmar shall reduce the applied MFN tariff rates of tariff lines placed in Group B by not less than 20% not later than 1 January 2024.

- (iii) Group C (Tariff lines subject to tariff reduction by 50%):
 ASEAN 6 and Korea shall reduce the applied MFN tariff rates of tariff lines placed in Group C by not less than 50% not later than 1 January 2016. Vietnam shall reduce the applied MFN tariff rates of tariff lines placed in Group C by not less than 50% not later than 1 January 2021. Cambodia, Lao PDR and Myanmar shall reduce the applied MFN tariff rates of tariff lines placed in Group C by not less than 50% not later than 1 January 2024.

- (iv) Group D (Tariff lines subject to TRQs):
 The parties shall apply the tariff rate quotas on imports of the goods of tariff lines placed in Group D from the entry into force of this Agreement, in accordance with the conditions set out in their respective Schedule.

- (v) Group E (Tariff lines exempted from tariff concession):
 Each Party reserves the rights to maintain the applied MFN tariff rates of tariff lines placed in Group E. The number of tariff lines which each Party can place in Group E shall be subject to a maximum ceiling of 40 tariff lines at the HS 6-digit level.

5. Tariff lines in the Sensitive Track, which are subject to specific tariff rates, shall have such tariffs reduced in accordance with the timeframes provided for in paragraphs 3 and 4. The proportion of tariff reduction for

these tariff lines shall be equal to the average margin of tariff reduction of the tariff lines with ad-valorem tariff rates under the Sensitive Track, which are subject to tariff reduction in the same year.

6. Notwithstanding the Schedules in paragraphs 3 and 4, any Party may unilaterally accelerate the tariff reduction and/or elimination for its tariff lines placed in the Sensitive Track at any time if it so wishes. Nothing in this Agreement shall prevent any Party from unilaterally transferring any tariff line from the Sensitive Track into the Normal Track at any time if it so wishes.

7. The reciprocal tariff rate treatment of tariff lines placed by an exporting Party in the Sensitive Track, excluding Group E, while the same tariff lines are placed by the importing Party in the Normal Track, shall be governed by the following conditions:

- (i) the tariff rate for a tariff line placed by an exporting Party in the Sensitive Track, excluding Group E, must be at 10% or below and the exporting Party has given notification to that effect to the other Parties in order for that exporting Party to enjoy reciprocity;
- (ii) the reciprocal tariff rate to be applied to a tariff line placed by an exporting Party in the Sensitive Track shall be either the tariff rate of that exporting Party's tariff line, or the Normal Track tariff rate of the same tariff line of an importing Party from whom reciprocity is sought, whichever is higher;
- (iii) notwithstanding sub-paragraph (ii), the importing Party can, on its discretion, apply its Normal Track tariff rate even if such rate is lower than the tariff rate of the exporting Party; and
- (iv) the reciprocal tariff rate to be applied to a tariff line placed by an exporting Party in the Sensitive Track shall in no case exceed the applied MFN rate of the same tariff line of an importing Party from whom reciprocity is sought.

8. The tariff lines placed by each Party in the Sensitive List and the Highly Sensitive List under the Sensitive Track based on the modality set out in this Annex are respectively listed in Appendices 1 and 2.

**ANNEX 3
RULES OF ORIGIN**

In determining the origin of a good eligible for preferential tariff treatment pursuant to Article 5 of this Agreement, the following Rules shall apply:

**Rule 1
Definitions**

For the purposes of this Annex:

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

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

goods shall include materials or products, which can be wholly obtained or produced, even if they are intended for later use as materials in another production process. For the purposes of this Annex, the terms "goods" and "products" can be used interchangeably and the terms "good" and "product" shall be interpreted accordingly;

Harmonized System means the nomenclature of the Harmonized Commodity Description and Coding System defined in the International Convention on the Harmonized Commodity Description and Coding System including all legal notes thereto, as in force and as amended from time to time;

identical and interchangeable materials means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished good cannot be distinguished from one another for origin purposes by virtue of any markings, etc.;

materials shall include ingredients, raw materials, parts, components, sub-assemblies used in the production process;

non-originating goods means products or materials that do not qualify as originating under this Annex;

originating goods means products or materials that qualify as originating under this Annex;

packing materials and containers for transportation means the goods used to protect a good during its transportation, different from those materials or containers used for its retail sale;

preferential tariff treatment means tariff concessions granted to originating goods as reflected by the tariff rates applicable under this Agreement;

Product Specific Rules means the rules that specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a regional value content or a combination of any of these criteria;

production means methods of obtaining a good including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good; and

third country means a non-Party or a Party which is not an importing or exporting Party, and the phrase “third countries” shall be interpreted accordingly.

**Rule 2
Origin Criteria**

1. For the purposes of this Agreement, a good imported into the territory of a Party shall be deemed to be originating and eligible for preferential tariff treatment if it conforms to the origin requirements under any one of the following:

- (a) a good which is wholly obtained or produced entirely in the territory of the exporting Party as set out and defined in Rule 3; or
- (b) a good not wholly obtained or produced in the territory of the exporting Party, provided that the said good is eligible under Rule 4 or 5 or 6 or 7.

2. Except as provided for in Rule 7, the conditions for acquiring originating status set out in this Annex must be fulfilled without interruption in the territory of the exporting Party.

**Rule 3
Wholly Obtained or Produced Goods**

Within the meaning of paragraph 1(a) of Rule 2, the following shall be considered to be wholly obtained or produced in the territory of a Party:

- (a) plants and plant products harvested, picked or gathered after being grown there;
- (b) live animals born and raised there;
- (c) goods obtained from live animals referred to in sub-paragraph (b);
- (d) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted there;
- (e) minerals and other naturally occurring substances, not included in sub-paragraphs (a) through (d), extracted or taken from its soil, waters, seabed or beneath its seabed;
- (f) products of sea-fishing taken by vessels registered with the Party and entitled to fly its flag, and other products taken by the Party or a person of that Party, from the waters, seabed or beneath the seabed outside the territorial waters of

the Party, provided that the Party has the rights to exploit¹ the natural resources of such waters, seabed and beneath the seabed under international law²;

- (g) products of sea-fishing and other marine products taken from the high seas by vessels registered with the Party and entitled to fly its flag;
- (h) goods produced and/or made on board factory ships registered with a Party and entitled to fly its flag, exclusively from products referred to in sub-paragraph (g);
- (i) goods taken from outer space provided that they are obtained by the Party or a person of that Party;
- (j) articles collected from there which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for the disposal or recovery of parts of raw materials, or for recycling purposes;
- (k) waste and scrap derived from:
 - (i) production there; or
 - (ii) used goods collected there, provided that such goods are fit only for the recovery of raw materials; and
- (l) goods obtained or produced in the territory of the Party solely from goods referred to in sub-paragraphs (a) through (k).

Rule 4
Not Wholly Obtained or Produced Goods

1. For the purposes of paragraph 1(b) of Rule 2, a good, except those covered under Rule 5 as provided for in Appendix 2, shall be deemed to be originating if the regional value content (hereinafter referred to as the "RVC") is not less than 40% of the FOB value or if a good has undergone a change in tariff classification at four digit-level (change of tariff heading) of the Harmonized System.

2. The formula for calculating the RVC shall be³:

- (a) Build-Up Method

¹ The Parties understand that for the purposes of determining the origin of products of sea-fishing and other products, "rights" in sub-paragraph (f) of Rule 3 include those rights of access to the fisheries resources of a coastal state, as accruing from agreements or other arrangements concluded between a Party and the coastal state at the level of governments or duly authorised private entities.

² "International law" in sub-paragraph (f) of Rule 3 refers to generally accepted international law such as the United Nations Convention on the Law of the Sea.

³ The Parties shall be given the flexibility to adopt the method of calculating the RVC, whether it is the build-up or the build-down method. In order to promote transparency, consistency and certainty, each Party shall adhere to one method. Any change in the method of calculation shall be notified to all the other Parties at least six (6) months prior to the adoption of the new method. It is understood that any verification of the RVC by the importing Party shall be done on the basis of the method used by the exporting Party.

$$RVC = \frac{VOM}{FOB} \times 100\%$$

VOM means value of originating materials, which includes the value of originating materials, direct labour cost, direct overhead cost, transportation cost and profit

(b) Build-Down Method

$$RVC = \frac{FOB - VNM}{FOB} \times 100\%$$

VNM means value of non-originating materials, which shall be: (i) the CIF value at the time of importation of the materials, parts or goods; or (ii) the earliest ascertained price paid for the materials, parts or goods of undetermined origin in the territory of the Party where the working or processing has taken place

**Rule 5
Product Specific Rules**

For the purposes of Rule 2, goods which satisfy the Product Specific Rules provided in Appendix 2 shall be considered to be originating in the territory of the Party where working or processing of the goods has taken place.

**Rule 6
Treatment for Certain Goods**

Notwithstanding Rules 2, 4 and 5, certain goods shall be considered to be originating even if the production process or operation has been undertaken in an area outside the territories of Korea and ASEAN Member Countries (i.e. industrial zone) on materials exported from a Party and subsequently re-imported to that Party. The application of this Rule, including the list of products and the specific procedures related to this application shall be mutually agreed upon by the Parties.

**Rule 7
Accumulation**

Unless otherwise provided for in this Annex, a good originating in the territory of a Party, which is used in the territory of another Party as material for a finished good eligible for preferential tariff treatment, shall be considered to be originating in the territory of the latter Party where working or processing of the finished good has taken place.

Rule 8

Non-Qualifying Operations

1. Notwithstanding any provisions in this Annex, a good shall not be considered to be originating in the territory of a Party if the following operations are undertaken exclusively by itself or in combination in the territory of that Party:

- (a) preserving operations to ensure that the good remains in good condition during transport and storage;
- (b) changes of packaging, breaking-up and assembly of packages;
- (c) simple⁴ washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (d) simple⁴ painting and polishing operations;
- (e) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (f) operations to colour sugar or form sugar lumps;
- (g) simple⁴ peeling, stoning, or un-shelling;
- (h) sharpening, simple grinding or simple cutting;
- (i) sifting, screening, sorting, classifying, grading, matching;
- (j) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (k) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (l) simple mixing⁵ of products, whether or not of different kinds;
- (m) simple⁴ assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (n) simple⁴ testing or calibrations; or
- (o) slaughtering of animals⁶

⁴ "simple" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity.

⁵ "simple mixing" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which result 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.

⁶ Slaughtering means the mere killing of animals and subsequent processes such as cutting, chilling, freezing, salting, drying or smoking, for the purpose of preservation for storage and transport.

2. A good originating in the territory of a Party shall retain its initial originating status, when exported from another Party, where operations undertaken have not gone beyond those referred to in paragraph 1.

**Rule 9
Direct Consignment**

1. Preferential tariff treatment shall be applied to a good satisfying the requirements of this Annex and which is transported directly between the territories of the exporting Party and the importing Party.

2. Notwithstanding paragraph 1, a good of which transport involves transit through one or more intermediate third countries, other than the territories of the exporting Party and the importing Party, shall be considered to be consigned directly, provided that:

- (a) the transit is justified for geographical reason or by consideration related exclusively to transport requirement;
- (b) the good has not entered into trade or consumption there; and
- (c) the good has not undergone any operation other than unloading and reloading or any operation required to keep it in good condition.

**Rule 10
De Minimis**

1. A good that does not undergo a change in tariff classification shall be considered as originating if:

- (a) for a good, other than that provided for in Chapters 50 through 63 of the Harmonized System, the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten (10) percent of the FOB value of the good;
- (b) for a good provided for in Chapters 50 through 63 of the Harmonized System, the weight of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten (10) percent of the total weight of the good;

and the good specified in sub-paragraph (a) and (b) meets all other applicable criteria set forth in this Annex for qualifying as an originating good.

2. The value of non-originating materials referred to in paragraph 1 shall, however, be included in the value of non-originating materials for any applicable RVC requirement for the good.

Rule 11

Treatment of Packaging and Packing Materials

1. (a) If a good is subject to the RVC criterion as set out in Rule 4, the value of the packaging and packing materials for retail sale shall be taken into account in its determination of origin, where the packaging and packing materials are considered to be forming a whole with the good.
- (b) Where sub-paragraph (a) is not applicable, the packaging and packing materials for retail sale, when classified together with the packaged good, shall not be taken into account in considering whether all non-originating materials used in the manufacture of the good fulfil the criterion corresponding to a change in tariff classification of the said good.
2. Packing materials and containers for transportation of a good shall not be taken into account in determining the origin of the good.

Rule 12

Accessories, Spare Parts and Tools

The origin of accessories, spare parts, tools, and instructional or other informational materials presented with a good shall not be taken into account in determining the origin of the good, provided that such accessories, spare parts, tools, and instructional or other informational materials are classified with the good and their customs duties are collected with the good by the importing Party.

Rule 13

Neutral Elements

In order to determine whether a good originates, it shall not be necessary to determine the origin of the following which might be used in its production and not incorporated into the good:

- (a) fuel and energy;
- (b) tools, dies and moulds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting the good; and

- (g) any other goods that are not incorporated into the good but of which use in the production of the good can reasonably be demonstrated to be a part of that production.

Rule 14

Identical and Interchangeable Materials

1. For the purposes of establishing the origin of a good, when the good is manufactured utilising originating and non-originating materials, mixed or physically combined, the origin of such materials can be determined by generally accepted accounting principles of inventory management practiced in the territory of the exporting Party.
2. Once a decision has been taken on the inventory management method, that method shall be used throughout the fiscal year.

Rule 15

Certificate of Origin

A claim that a good shall be accepted as eligible for preferential tariff treatment shall be supported by a Certificate of Origin issued by a competent authority designated by the exporting Party and notified to all the other Parties in accordance with the Operational Certification Procedures, as set out in Appendix 1.

Rule 16

Consultations, Review and Modification

1. The Parties shall consult regularly to ensure that the Rules in this Annex are administered effectively, uniformly and consistently in order to achieve the spirit and objectives of this Annex.
2. This Annex may be reviewed and modified as and when necessary upon request of a Party and may be open to such reviews and modifications as may be agreed upon in the Implementing Committee established under Article 5.3 of the Framework Agreement.

Rule 17

Institutional Arrangement

Subject to Article 5.3 of the Framework Agreement, the Korea-ASEAN Rules of Origin Committee shall be established and be responsible for administering and enforcing the general rules of origin and customs procedures as provided for in this Annex and endeavour to resolve any differences arising therefrom.

Rule 18
Settlement of Disputes

1. In the case of differences concerning origin determination, classification of a good or other matters relevant to the implementation of this Annex, the government authorities concerned of the importing Party and the exporting Party shall consult each other with a view to resolving the differences, and the result shall be notified to all the other Parties for information.

2. Where no mutually satisfactory solution to the differences has been reached through the consultations mentioned in paragraph 1, the Party concerned may invoke the dispute settlement procedures as set out in the Agreement on Dispute Settlement Mechanism under the Framework Agreement.



តមកពីរាជកិច្ចលេខ ៣៧

ព្រះរាជក្រម

នស/រកម/០៩១៧/០០៥

យើង

**ព្រះករុណាព្រះបាទសម្តេចព្រះបរមនាថ នរោត្តម សីហមុនី
សមានភូមិជាតិសាសនា រក្ខតខត្តិយា ខេមរារដ្ឋរាស្ត្រ ពុទ្ធិន្ទ្រាធរាមហាក្សត្រ
ខេមរាជនា សមូហោភាស កម្ពុជឯករាជរដ្ឋបូរណសន្តិ សុភមង្គលា សិរីវិបុលា
ខេមរាស្រីពិរាស្ត្រ ព្រះចៅក្រុងកម្ពុជាធិបតី**

- បានទ្រង់យល់រដ្ឋធម្មនុញ្ញនៃព្រះរាជាណាចក្រកម្ពុជា
- បានទ្រង់យល់ព្រះរាជក្រឹត្យលេខ នស/រកត/០៩១៣/៩០៣ ចុះថ្ងៃទី២៤ ខែកញ្ញា ឆ្នាំ២០១៣ ស្តីពីការតែងតាំងរាជរដ្ឋាភិបាលនៃព្រះរាជាណាចក្រកម្ពុជា
- បានទ្រង់យល់ព្រះរាជក្រមលេខ ០២/នស/៩៤ ចុះថ្ងៃទី២០ ខែកក្កដា ឆ្នាំ១៩៩៤ ដែលប្រកាសឱ្យប្រើច្បាប់ស្តីពីការរៀបចំ និងការប្រព្រឹត្តទៅនៃគណៈរដ្ឋមន្ត្រី
- បានទ្រង់យល់ព្រះរាជក្រមលេខ នស/រកម/០១៩៦/១៦ ចុះថ្ងៃទី២៤ ខែមករា ឆ្នាំ១៩៩៦ ដែលប្រកាសឱ្យប្រើច្បាប់ស្តីពីការបង្កើតក្រសួងពាណិជ្ជកម្ម
- បានទ្រង់យល់សេចក្តីក្រាបបង្គំទូលថ្វាយរបស់សម្តេចអគ្គមហាសេនាបតីតេជោ ហ៊ុន សែន នាយករដ្ឋមន្ត្រីនៃព្រះរាជាណាចក្រកម្ពុជា

ប្រកាសឱ្យប្រើ

ច្បាប់ស្តីពីការអនុម័តយល់ព្រមលើពិធីសារទី៣ ធ្វើវិសោធនកម្មកិច្ចព្រមព្រៀងពាណិជ្ជកម្មទំនិញ នៅក្រោមកិច្ចព្រមព្រៀងក្របខ័ណ្ឌស្តីពីកិច្ចសហប្រតិបត្តិការសេដ្ឋកិច្ចទូលំទូលាយក្នុងចំណោមរដ្ឋាភិបាល នៃប្រទេសសមាជិកសមាគមប្រជាជាតិអាស៊ីអាគ្នេយ៍ និងសាធារណរដ្ឋកូរ៉េ ដែលរដ្ឋសភាបានអនុម័តកាលពីថ្ងៃទី៧ ខែមេសា ឆ្នាំ២០១៧ នាសម័យប្រជុំរដ្ឋសភាលើកទី៨ នីតិកាលទី៥ ហើយដែលព្រឹទ្ធសភាបានពិនិត្យចប់សព្វគ្រប់លើទម្រង់និងគតិច្បាប់នេះទាំងស្រុងកាលពីថ្ងៃទី២១ ខែមេសា ឆ្នាំ២០១៧ នាសម័យប្រជុំពេញអង្គលើកទី១០ នីតិកាលទី៣ ហើយដែលមានសេចក្តីទាំងស្រុងដូចតទៅ៖



**ច្បាប់
ស្តីពី**

**ការអនុម័តយល់ព្រមលើពិធីសារទី ៣ ធ្វើវិសោធនកម្មកិច្ចព្រមព្រៀង
ពាណិជ្ជកម្មទំនិញ នៅក្រោមកិច្ចព្រមព្រៀងក្របខ័ណ្ឌស្តីពី
កិច្ចសហប្រតិបត្តិការសេដ្ឋកិច្ចទូលំទូលាយ ក្នុងចំណោម
រដ្ឋាភិបាល នៃប្រទេសសមាជិកសមាគមប្រជាជាតិ
អាស៊ីអាគ្នេយ៍ និងសាធារណរដ្ឋកូរ៉េ**

មាត្រា ១.-

អនុម័តយល់ព្រមលើពិធីសារទី ៣ ធ្វើវិសោធនកម្មកិច្ចព្រមព្រៀងពាណិជ្ជកម្មទំនិញនៅក្រោម
កិច្ចព្រមព្រៀងក្របខ័ណ្ឌស្តីពីកិច្ចសហប្រតិបត្តិការសេដ្ឋកិច្ចទូលំទូលាយ ក្នុងចំណោមរដ្ឋាភិបាលនៃ
ប្រទេសសមាជិកសមាគមប្រជាជាតិអាស៊ីអាគ្នេយ៍ និងសាធារណរដ្ឋកូរ៉េ ដែលបានចុះហត្ថលេខានៅ
ទីក្រុងគូឡាឡាំពួង ប្រទេសម៉ាឡេស៊ី នាថ្ងៃទី ២២ ខែ វិច្ឆិកា ឆ្នាំ ២០១៥ ហើយដែលមានអត្ថបទ
ទាំងស្រុងភ្ជាប់មកជា មួយនេះ ។

មាត្រា ២.-

រាជរដ្ឋាភិបាលនៃព្រះរាជាណាចក្រកម្ពុជាត្រូវបន្តរាល់នីតិវិធីដើម្បីអនុវត្តពិធីសារនេះ ។

មាត្រា ៣.-

ច្បាប់នេះ ត្រូវបានប្រកាសជាការប្រញាប់ ។

ធ្វើនៅព្រះបរមរាជវាំង ថ្ងៃទី ១១ ខែ ឧសភា ឆ្នាំ២០១៧

ព.រ.ស. ១៧០៥.៤១១

**ព្រះហស្តលេខា និងព្រះរាជលញ្ឆករ
នរោត្តម សីហមុនី**

បានយកសេចក្តីក្រាបបង្គំទូលថ្វាយព្រះមហាក្សត្រ
សូមឡាយព្រះហស្តលេខា
**នាយករដ្ឋមន្ត្រី
ហត្ថលេខា**

សម្តេចអគ្គមហាសេនាបតីតេជោ ហ៊ុន សែន

បានយកសេចក្តីគោរពជម្រាបជូន
សម្តេចអគ្គមហាសេនាបតីតេជោ ហ៊ុន សែន នាយករដ្ឋមន្ត្រី
**រដ្ឋមន្ត្រីក្រសួងពាណិជ្ជកម្ម
ហត្ថលេខា
ប៉ាន សុស័ក្តិ**

ស.ណ
សំណើដើម្បីអនុវត្តកិច្ចព្រមព្រៀងក្របខ័ណ្ឌស្តីពី
ពាណិជ្ជកម្មទំនិញ ក្នុងចំណោមរដ្ឋាភិបាល
* ក្រសួងពាណិជ្ជកម្ម
រាជធានីភ្នំពេញ ថ្ងៃទី ១២ ខែ ឧសភា ឆ្នាំ ២០១៧



២/២ **ស៊ុយ សុខា**

**APPENDIX 1
OPERATIONAL CERTIFICATION PROCEDURES
FOR THE RULES OF ORIGIN**

For the purposes of implementing Annex 3, the following operational procedures on the issuance of a Certificate of Origin, verification of origin and other related administrative matters shall be observed:

DEFINITIONS

Rule 1

For the purposes of this Appendix:

back-to-back Certificate of Origin means a Certificate of Origin issued by an intermediate exporting Party based on the Certificate of Origin issued by the first exporting Party;

customs authority means the competent authority that is responsible under the law of a Party for the administration of customs laws and regulations¹;

exporter means a natural or juridical person located in the territory of a Party from where a good is exported by such a person;

importer means a natural or juridical person located in the territory of a Party into where a good is imported by such a person; and

issuing authority means the competent authority designated by the government of the exporting Party to issue a Certificate of Origin and notified to all the other Parties in accordance with this Appendix.

producer means a natural or juridical person who carries out production as set out in Rule 1 of Annex 3 in the territory of a Party.

ISSUING AUTHORITIES

Rule 2

1. Each Party shall provide the names, addresses, specimen signatures and specimen of official seals of its issuing authorities to all the other Parties, through the ASEAN Secretariat. Any change in the said list shall be promptly provided in the same manner.

¹ Such laws and regulations administered and enforced by the customs authority of each Party concerning the importation, exportation and transit of goods as they relate to customs duties, charges and other taxes or prohibitions, restrictions and controls with respect to the movement of controlled items across the boundary of the customs authority of each Party.

2. Any Certificate of Origin issued by an official not included in the said list shall not be honoured by the customs authority.

Rule 3

For the purposes of determining originating status, the issuing authorities shall have the right to request for supporting documentary evidence or to carry out the check considered appropriate in accordance with a Party's respective domestic laws and regulations.

ISSUANCE OF A CERTIFICATE OF ORIGIN

Rule 4

1. The producer and/or exporter of the good, or its authorised representative, shall apply to the issuing authority, in accordance with the Party's domestic laws and regulations, requesting for pre-exportation examination of the origin of the good. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in determining the origin of the said good to be exported thereafter. The pre-exportation examination may not apply to the good of which, by its nature, origin can be easily determined.

2. The producer and/or exporter or its authorised representative shall apply for a Certificate of Origin together with appropriate supporting documents proving that the good to be exported qualifies for the issuance of a Certificate of Origin, consistent with the domestic laws and regulations of the Party.

3. The issuing authority shall, to the best of its competence and ability, carry out proper examination, in accordance with the domestic laws and regulations of the Party, upon each application for a Certification of Origin to ensure that:

- (a) the Certificate of Origin is duly completed and signed by the authorised signatory;
- (b) the origin of the good is in conformity with Annex 3;
- (c) other statements in the Certificate of Origin correspond to supporting documentary evidence submitted; and
- (d) the description, quantity and weight of the good, marks and number of packages, number and kinds of packages, as specified, conform to the good to be exported.

4. Multiple items declared on the same Certificate of Origin, shall be allowed, provided that each item must qualify separately in its own right.

Rule 5

1. A Certificate of Origin shall be on A4 size paper and shall be in the form attached and referred to as Form AK. It shall be in the English language.
2. A Certificate of Origin shall comprise one original and two (2) copies. The colors of the original and the copies of a Certificate of Origin shall be mutually agreed upon by the Parties.
3. A Certificate of Origin shall bear a reference number separately given by each place or office of issuance.
4. The original copy shall be forwarded by the producer and/or exporter to the importer for submission to the customs authority of the importing Party. The duplicate shall be retained by the issuing authority of the exporting Party. The triplicate shall be retained by the producer and/or exporter.
5. The issuing authority shall endeavour to periodically provide records of issuance of Certificates of Origin, including issuing number and date, producer and/or exporter and description of goods, to the customs authority of the importing Party.
6. In cases where a Certificate of Origin is rejected by the customs authority of the importing Party, the subject Certificate of Origin shall be marked accordingly in box 4 and the original Certificate of Origin shall be returned to the issuing authority within a reasonable period but not exceeding two (2) months. The issuing authority shall be duly notified of the grounds for the denial of preferential tariff treatment.
7. In cases where a Certificate of Origin is not accepted, as stated in paragraph 6, the customs authority of the importing Party, as it deems fit, should accept the clarifications made by the issuing authority to accept the Certificate of Origin and reinstate the preferential tariff treatment. The clarifications should be detailed and exhaustive in addressing the grounds for denial of preferential tariff treatment raised by the importing Party.

Rule 6

Neither erasures nor superimpositions shall be allowed on a Certificate of Origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorised to sign a Certificate of Origin and certified by the issuing authority. Unused spaces shall be crossed out to prevent any subsequent addition.

Rule 7

1. A Certificate of Origin shall be issued at the time of exportation or soon thereafter whenever the good to be exported can be considered to be originating in the territory of the exporting Party within the meaning of Annex 3.

2. The issuing authority of the intermediate Party may issue a back-to-back Certificate of Origin, if an application is made by the exporter while the good is passing through its territory, provided that:

- (a) a valid original Certificate of Origin is presented;
- (b) the importer of the intermediate Party and the exporter who applies for the back-to-back Certificate of Origin in the intermediate Party are the same; and
- (c) verification procedures as set out in Rule 14 is applied.

3. Upon request of a Party, the Parties shall review the provisions of this Rule and the implementation thereof, and revise it as may be mutually agreed upon by the Parties.

4. In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or soon thereafter due to involuntary errors, omissions or other valid causes, a Certificate of Origin may be issued retroactively but no later than one year from the date of shipment, bearing the words "ISSUED RETROACTIVELY".

Rule 8

In the event of theft, loss or destruction of a Certificate of Origin, the producer and/or exporter may apply to the issuing authority for a certified true copy of the original to be made out on the basis of the export documents in its possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in box 12 of a Certificate of Origin. This copy shall bear the date of issuance of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued no later than one year from the date of issuance of the original Certificate of Origin.

PRESENTATION

Rule 9

For the purposes of claiming preferential tariff treatment, the importer shall submit to the customs authority of the importing Party at the time of import, a declaration, a Certificate of Origin including supporting documents (i.e. invoices and, when required, the through Bill of Lading issued in the territory of the exporting Party) and other documents as required in accordance with the domestic laws and regulations of the importing Party.

Rule 10

1. The Certificate of Origin shall, in accordance with domestic laws and regulations, be submitted to the customs authority of the importing Party within six (6) months from the date of issuance by the issuing authority of the exporting Party or the intermediate exporting Party in the case of back-to-back Certificate of Origin.
2. Where the Certificate of Origin is submitted to the customs authority of the importing Party after the expiration of the time-limit as stated in paragraph 1 for its submission, such Certificate of Origin shall be accepted when the failure to observe such time-limit results from force majeure or other valid causes beyond the control of the producer and/or exporter.
3. In all cases, the customs authority of the importing Party may accept such Certificate of Origin, provided that the good has been imported before the expiration of the time-limit of the said Certificate of Origin.

Rule 11

A Certificate of Origin shall not be required for:

- (a) a good originating in the territory of a Party which does not exceed US\$ 200.00 FOB; or
- (b) a good sent by post from the territory of a Party which does not exceed US\$ 200.00 FOB,

provided that the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a Certificate of Origin.

Rule 12

1. Where the origin of a good is not in doubt, the discovery of minor discrepancies, between the statements made in a Certificate of Origin and those made in the documents submitted to the customs authority of the importing Party for the purpose of carrying out the formalities for importing the good shall not *ipso facto* invalidate the Certificate of Origin, if it does in fact correspond to the good submitted.
2. For multiple items declared under the same Certificate of Origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining items listed in that Certificate of Origin. Paragraph 1(c) of Rule 14 may be applied to the problematic items.

RECORD KEEPING REQUIREMENT

Rule 13

1. For the purposes of the verification process pursuant to Rules 14 and 15, the producer and/or exporter applying for the issuance of a Certificate of Origin shall, subject to the domestic laws and regulations of the exporting Party, keep its supporting records for application for not less than three (3) years from the date of issuance of the Certificate of Origin.
2. The importer shall keep records relevant to the importation in accordance with the domestic laws and regulations of the importing Party.
3. The application for Certificates of Origin and all documents related to such application shall be retained by the issuing authority for not less than three (3) years from the date of issuance.
4. Information relating to the validity of a Certificate of Origin shall be furnished upon request of the importing Party by an official authorised to sign a Certificate of Origin and certified by the appropriate government authorities.
5. Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin purpose only.

VERIFICATION

Rule 14

1. The importing Party may request the issuing authority of the exporting Party to conduct a retroactive check at random and/or when the importing Party has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the good in question or of certain parts thereof. Upon such request, the issuing authority² of the exporting Party shall conduct a retroactive check on a producer's and/or exporter's cost statement based on the current cost and prices within a six-month timeframe of the specified date of exportation³, subject to the following procedures:

- (a) the request of the importing Party for a retroactive check shall be accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis;

² In the case of Korea, the issuing authority referred to Rules 14 and 15, for the purpose of origin verification for the exported goods into the ASEAN Member countries, refers to the customs authority in accordance with its customs laws and regulations.

³ With reference to the six-month timeframe, the issuing authority of the exporting Party can choose any six-month period, before or after the date specified, or any time in between as long as it does not exceed the period of six months.

- (b) the issuing authority of the exporting Party receiving a request for retroactive check shall respond to the request promptly and reply within two (2) months after receipt of the request;
- (c) the customs authority of the importing Party may suspend provision of preferential tariff treatment while awaiting the result of verification. However, it may release the good to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud; and
- (d) the issuing authority shall promptly transmit the results of the verification process to the importing Party which shall then determine whether or not the subject good is originating. The entire process for retroactive check, including the process of notifying the issuing authority of the exporting Party the result of determination on whether or not the good is originating, shall be completed within six (6) months. While the process of the retroactive check is being undertaken, sub-paragraph (c) shall be applied.

2. The customs authority of the importing Party may request an importer for information or documents relating to the origin of imported good in accordance with its domestic laws and regulations before requesting the retroactive check pursuant to paragraph 1.

Rule 15

- 1. If the importing Party is not satisfied with the outcome of the retroactive check, it may, under exceptional circumstances, request verification visits to the exporting Party.
- 2. Prior to conducting a verification visit pursuant to paragraph 1:
 - (a) an importing Party shall deliver a written notification of its intention to conduct the verification visit simultaneously to:
 - (i) the producer and/or exporter whose premises are to be visited;
 - (ii) the issuing authority of the Party in the territory of which the verification visit is to occur;
 - (iii) the customs authority of the Party in the territory of which the verification visit is to occur; and
 - (iv) the importer of the good subject to the verification visit;
 - (b) the written notification mentioned in sub-paragraph (a) shall be as comprehensive as possible and shall include, among others:

- (i) the name of the customs authority issuing the notification;
 - (ii) the name of the producer and/or exporter whose premises are to be visited;
 - (iii) the proposed date of the verification visit;
 - (iv) the coverage of the proposed verification visit, including reference to the good subject to the verification; and
 - (v) the names and designation of the officials performing the verification visit;
- (c) an importing Party shall obtain the written consent of the producer and/or exporter whose premises are to be visited;
- (d) when a written consent from the producer and/or exporter is not obtained within thirty (30) days from the date of receipt of the notification pursuant to sub-paragraph (a), the notifying Party may deny preferential tariff treatment to the good referred to in the said Certificate of Origin that would have been subject to the verification visit; and
- (e) the issuing authority receiving the notification may postpone the proposed verification visit and notify the importing Party of such intention within fifteen (15) days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within sixty (60) days from the date of such receipt, or a longer period as the Parties may agree.

3. The Party conducting the verification visit shall provide the producer and/or exporter, whose good is subject to such verification, and the relevant issuing authority with a written determination of whether or not the good subject to such verification qualifies as an originating good.

4. Any suspended preferential tariff treatment shall be reinstated upon the written determination referred to in paragraph 3 that the good qualifies as an originating good.

5. The producer and/or exporter shall be allowed thirty (30) days from the date of receipt of the written determination to provide in writing comments or additional information regarding the eligibility of the good for preferential tariff treatment. If the good is still found to be non-originating, the final written determination shall be communicated to the issuing authority within thirty (30) days from the date of receipt of the comments/additional information from the producer and/or exporter.

6. The verification visit process, including the actual visit and the determination under paragraph 3 whether the good subject to such verification is originating or not, shall be carried out and its results communicated to the issuing authority within a maximum period of six (6) months from the first day the initial verification visit was conducted. While the process of verification is being undertaken, paragraph 1(c) of Rule 14 shall be applied.

Rule 16

1. The Parties shall maintain, in accordance with their respective domestic laws and regulations, the confidentiality of classified business information collected in the process of verification pursuant to Rules 14 and 15 and shall protect that information from disclosure that could prejudice the competitive position of the person who provided the information.

2. Subject to the domestic laws and regulations, and agreement of the Parties, classified information may only be disclosed by the authorities of one Party to another, for the administration and enforcement of origin determination.

DENIAL OF PREFERENTIAL TARIFF TREATMENT

Rule 17

Except as otherwise provided in this Appendix, the importing Party may deny claim for preferential tariff treatment or recover unpaid duties in accordance with its laws and regulations, where the good does not meet the requirements of Annex 3, or where the relevant requirements of this Appendix are not fulfilled.

SPECIAL CASES

Rule 18

When destination of all or parts of the good exported to the territory of a specified Party is changed, before or after its arrival in the territory of that Party, the following shall be observed:

- (a) even if the good is already imported into the territory of a specified importing Party, the customs authority of that importing Party shall endorse the Certificate of Origin to the effect for all or parts of the good in case where the importer makes a written application for the preferential tariff treatment along with the submission of the original Certificate of Origin; and
- (b) if the changing of destination occurs during transportation to the territory of the importing Party as specified in the Certificate of Origin, the producer and/or exporter shall apply in writing, accompanied with

the issued Certificate of Origin, for a new issuance for all or parts of the good.

Rule 19

For the purposes of implementing Rule 9 of Annex 3, where transportation is effected through the territory of one or more intermediate countries, other than that of the exporting Party and the importing Party, the following shall be produced to the relevant government authorities of the importing Party:

- (a) a through Bill of Lading issued in the territory of the exporting Party;
- (b) a Certificate of Origin;
- (c) a copy of the original commercial invoice in respect of the good; and
- (d) other relevant supporting documents, if any, as evidence that the requirements of Rule 9 of Annex 3 are being complied with.

Rule 20

1. Notwithstanding Rule 9 of Annex 3, a good sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party shall be granted preferential tariff treatment on the condition that the good meets the requirements as set out in Annex 3, provided that it is shown to the satisfaction of the customs authority of the importing Party that:

- (a) an exporter has dispatched the good from the territory of the exporting Party to the country where the exhibition has been held and has exhibited it there;
- (b) the exporter has sold the goods or transferred it to a consignee in the territory of the importing Party; and
- (c) the good has been consigned during the exhibition or immediately thereafter to the territory of the importing Party in the state in which it was sent for the exhibition.

2. For the purposes of implementing paragraph 1, a Certificate of Origin shall be provided to the relevant government authorities of the importing Party. The name and address of the exhibition shall be indicated. As an evidence for the identification of the good and the conditions under which it was exhibited, a certificate issued by the relevant government authorities of the country where the exhibition took place together with supporting documents prescribed in sub-paragraph (d) of Rule 19 may be required.

3. Paragraph 1 shall apply to any trade, agricultural or crafts exhibition, fair or similar show or display in shops or business premises with a view to the sale of foreign good and where the good remains under customs control during the exhibition.

Rule 21

1. Customs authority in the importing Party may accept Certificates of Origin in cases where the sales invoice is issued either by a company located in a third country or by an exporter for the account of the said company, provided that the good meets the requirements of Annex 3.

2. The exporter of the goods shall indicate “third country invoicing” and such information as name and country of the company issuing the invoice in the Certificate of Origin.

ACTION AGAINST FRAUDULENT ACTS

Rule 22

1. When it is suspected that fraudulent acts in connection with a Certificate of Origin have been committed, the government authorities concerned shall cooperate in the action to be taken by a Party against the persons involved.

2. Each Party shall provide legal sanctions for fraudulent acts related to a Certificate of Origin.

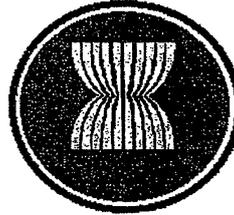
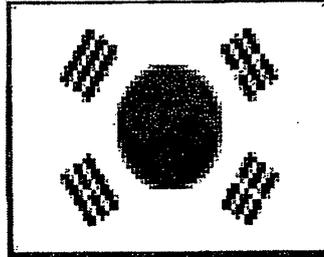
CUSTOMS CONTACT POINT

Rule 23

1. Each Party shall designate a contact point for all matters relating to this Appendix.

2. When the contact point of a Party raises any matter arising from Annex 3 to the contact point of any other Party, the customs authority of the latter Party shall assign its own experts to look into the matter and to respond with its findings and proposed solution for resolving the matter within a reasonable period of time.

3. The contact points shall endeavor to resolve any matter raised under Annex 3 through consultations.



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Annex 3 - Appendix 2

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APPENDIX 2
PRODUCT SPECIFIC RULES

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
Section I – Live Animals; Animal Products				
1	Chapter 01		Live Animals	Wholly-Obtained or Produced in the territory of the exporting Party
2	Chapter 02		Meat and Edible Meat Offal	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 03		Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates	
3		03.01	Live fish.	Wholly-Obtained or Produced in the territory of the exporting Party
4		03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	Wholly-Obtained or Produced in the territory of the exporting Party
5		03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	Wholly-Obtained or Produced in the territory of the exporting Party
		03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
6		0304.10	- Fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
7		0304.20	- Frozen fillets	Wholly-Obtained or Produced in the territory of any Party
8		0304.90	- Other	Wholly-Obtained or Produced in the territory of any Party
		03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
9		0305.10	- Flours, meals and pellets of fish, fit for human consumption	Wholly-Obtained or Produced in the territory of the exporting Party
10		0305.20	- Livers and roes of fish, dried, smoked, salted or in brine	Wholly-Obtained or Produced in the territory of any Party
11		0305.30	- Fish fillets, dried, salted or in brine but not smoked	Wholly-Obtained or Produced in the territory of the exporting Party
			- Smoked fish, including fillets	
12		0305.41	- - Pacific Salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				Danube salmon (Hucho hucho)	
13			0305.42	-- Herrings (Clupea harengus, Clupea pallasii)	Wholly-Obtained or Produced in the territory of the exporting Party
14			0305.49	-- Other	Wholly-Obtained or Produced in the territory of any Party
				- Dried fish, whether or not salted but not smoked	
15			0305.51	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Wholly-Obtained or Produced in the territory of the exporting Party
16			0305.59	-- Other	A regional value content of not less than 40 percent of the FOB value of the good
				- Fish, salted but not dried or smoked and fish in brine	
17			0305.61	-- Herrings (Clupea harengus, Clupea pallasii)	Wholly-Obtained or Produced in the territory of the exporting Party
18			0305.62	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Wholly-Obtained or Produced in the territory of the exporting Party
19			0305.63	-- Anchovies (Engraulis spp.)	Wholly-Obtained or Produced in the territory of the exporting Party
20			0305.69	-- Other	A regional value content of not less than 40 percent of the FOB value of the good
		03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
				- Frozen	
21			0306.11	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	Wholly-Obtained or Produced in the territory of the exporting Party
22			0306.12	-- Lobsters (Homarus spp.)	Wholly-Obtained or Produced in the territory of any Party
23			0306.13	-- Shrimps and prawns	Wholly-Obtained or Produced in the territory of any Party
24			0306.14	-- Crabs	Wholly-Obtained or Produced in the territory of any Party
25			0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
			- Not frozen	
26		0306.21	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	Wholly-Obtained or Produced in the territory of the exporting Party
27		0306.22	-- Lobsters (<i>Homarus</i> spp.)	Wholly-Obtained or Produced in the territory of any Party
28		0306.23	-- Shrimps and prawns	Wholly-Obtained or Produced in the territory of any Party
29		0306.24	-- Crabs	Wholly-Obtained or Produced in the territory of the exporting Party
30		0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Wholly-Obtained or Produced in the territory of any Party
		03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	
31		0307.10	- Oysters	Wholly-Obtained or Produced in the territory of any Party
			- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>	
32		0307.21	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of any Party
33		0307.29	-- Other	Wholly-Obtained or Produced in the territory of any Party
			- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.)	
34		0307.31	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
35		0307.39	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
			- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.)	
36		0307.41	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
37		0307.49	-- Other	Wholly-Obtained or Produced in the territory of any Party
			- Octopus (<i>Octopus</i> spp.)	
38		0307.51	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
39		0307.59	-- Other	Wholly-Obtained or Produced in the territory of any Party
40		0307.60	- Snails, other than sea snails	Wholly-Obtained or Produced in the territory of the exporting Party
			- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	
41		0307.91	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
42		0307.99	-- Other	Wholly-Obtained or Produced in the territory of any Party
	Chapter 04		Dairy Produce; Birds Eggs; Natural Honey; Edible Products of	
		04.01	Animal Origin, Not Elsewhere Specified or Included	
43		0401.10	- Of a fat content, by weight, not exceeding 1%	Wholly-Obtained or Produced in the territory of the exporting Party
44		0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	Wholly-Obtained or Produced in the territory of any Party
45		0401.30	- Of a fat content, by weight, exceeding 6%	Wholly-Obtained or Produced in the territory of the exporting Party
46		04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 45 percent of the FOB value of the good
47		04.03	Buttermilk, curdled milk and cream, yogurt, 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.	Change to Heading 04.03 from any other Heading, provided that products of 04.03 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk; or A regional value content of not less than 45 percent of the FOB value of the good
		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.	
48		0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 45 percent of the FOB value of the good
49		0404.90	- Other	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
50		04.05	Butter and other fats and oils derived from milk; dairy spreads.	Wholly-Obtained or Produced in the territory of the exporting Party
		04.06	Cheese and curd.	
51		0406.10	- Fresh (unripened or uncured) cheese including whey cheese, and curd	Wholly-Obtained or Produced in the territory of the exporting Party
52		0406.20	- Grated or powdered cheese, of all kinds	Wholly-Obtained or Produced in the territory of the exporting Party
53		0406.30	- Processed cheese, not grated or powdered	Change to Subheading 0406.30 from any other Heading, provided that products of 0406.30 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk; or A regional value content of not less than 45 percent of the FOB value of the good
54		0406.40	- Blue-veined cheese	Wholly-Obtained or Produced in the territory of the exporting Party
55		0406.90	- Other cheese	Wholly-Obtained or Produced in the territory of the exporting Party
56		04.07	Birds' eggs, in shell, fresh, preserved or cooked.	Wholly-Obtained or Produced in the territory of the exporting Party
57		04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	Wholly-Obtained or Produced in the territory of the exporting Party
58		04.09	Natural honey.	Wholly-Obtained or Produced in the territory of the exporting Party
59		04.10	Edible products of animal origin, not elsewhere specified or included	Wholly-Obtained or Produced in the territory of the exporting Party
60	Chapter 05		Products of Animal Origin, Not Elsewhere Specified or Included	Wholly-Obtained or Produced in the territory of the exporting Party
Section II - Vegetable Products				
61	Chapter 06		Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage	Wholly-Obtained or Produced in the territory of the exporting Party
62	Chapter 07		Edible Vegetables and Certain Roots and Tubers	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 08		Edible Fruit and Nuts; Peel of Citrus Fruit or Melons	
		08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	

Serial No.	Harmonized System Code	Product Description	Origin Conferring Criteria
		- Coconuts	
63	0801.11	-- Desiccated	Wholly-Obtained or Produced in the territory of the exporting Party
64	0801.19	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
		- Brazil nuts	
65	0801.21	-- In shell	Wholly-Obtained or Produced in the territory of the exporting Party
66	0801.22	-- Shelled	Wholly-Obtained or Produced in the territory of the exporting Party
		- Cashew nuts	
67	0801.31	-- In shell	Wholly-Obtained or Produced in the territory of any Party
68	0801.32	-- Shelled	Wholly-Obtained or Produced in the territory of any Party
69	08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	Wholly-Obtained or Produced in the territory of the exporting Party
70	08.03	Bananas, including plantains, fresh or dried.	Wholly-Obtained or Produced in the territory of any Party
	08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
71	0804.10	- Dates	Wholly-Obtained or Produced in the territory of the exporting Party
72	0804.20	- Figs	Wholly-Obtained or Produced in the territory of the exporting Party
73	0804.30	- Pineapples	Wholly-Obtained or Produced in the territory of any Party
74	0804.40	- Avocados	Wholly-Obtained or Produced in the territory of any Party
75	0804.50	- Guavas, mangoes and mangosteens	Wholly-Obtained or Produced in the territory of any Party
76	08.05	Citrus fruit, fresh or dried.	Wholly-Obtained or Produced in the territory of the exporting Party
77	08.06	Grapes, fresh or dried.	Wholly-Obtained or Produced in the territory of the exporting Party
78	08.07	Melons (including watermelons) and papaws (papayas), fresh.	Wholly-Obtained or Produced in the territory of the exporting Party
79	08.08	Apples, pears and quinces, fresh.	Wholly-Obtained or Produced in the territory of the exporting Party
80	08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	Wholly-Obtained or Produced in the territory of the exporting Party
81	08.10	Other fruit, fresh.	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
82	08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	Wholly-Obtained or Produced in the territory of the exporting Party
83	08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	Wholly-Obtained or Produced in the territory of the exporting Party
	08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruit of this Chapter.	
84		0813.10	- Apricots	Wholly-Obtained or Produced in the territory of the exporting Party
85		0813.20	- Prunes	Wholly-Obtained or Produced in the territory of the exporting Party
86		0813.30	- Apples	Wholly-Obtained or Produced in the territory of the exporting Party
87		0813.40	- Other fruit	Wholly-Obtained or Produced in the territory of the exporting Party
88		0813.50	- Mixtures of nuts or dried fruits of this Chapter	Wholly-Obtained or Produced in the territory of any Party
89	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.	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 09		Coffee, Tea, Mate and Spices	
	09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
			- Coffee, not roasted	
90		0901.11	-- Not decaffeinated	Wholly-Obtained or Produced in the territory of the exporting Party
91		0901.12	-- Decaffeinated	A regional value content of not less than 45 percent of the FOB value of the good
			- Coffee, roasted	
92		0901.21	-- Not decaffeinated	A regional value content of not less than 45 percent of the FOB value of the good
93		0901.22	-- Decaffeinated	A regional value content of not less than 45 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
94		0901.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good
95		09.02	Tea, whether or not flavoured.	Wholly-Obtained or Produced in the territory of the exporting Party
96		09.03	Maté.	Wholly-Obtained or Produced in the territory of the exporting Party
		09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or the genus Pimenta.	
			- Pepper	
97		0904.11	-- Neither crushed nor ground	Wholly-Obtained or Produced in the territory of the exporting Party
98		0904.12	-- Crushed or ground	A regional value content of not less than 40 percent of the FOB value of the good
99		0904.20	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	Wholly-Obtained or Produced in the territory of the exporting Party
100		09.05	Vanilla.	Wholly-Obtained or Produced in the territory of the exporting Party
		09.06	Cinnamon and cinnamon-tree flowers.	
101		0906.10	- Neither crushed nor ground	Wholly-Obtained or Produced in the territory of the exporting Party
102		0906.20	- Crushed or ground	A regional value content of not less than 40 percent of the FOB value of the good
103		09.07	Cloves (whole fruit, cloves and stems).	Wholly-Obtained or Produced in the territory of the exporting Party
104		09.08	Nutmeg, mace and cardamoms.	Wholly-Obtained or Produced in the territory of the exporting Party
105		09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	Wholly-Obtained or Produced in the territory of the exporting Party
		09.10	Ginger, saffron turmeric (curcuma), thyme, bay leaves, curry and other spices.	
106		0910.10	- Ginger	Wholly-Obtained or Produced in the territory of the exporting Party
107		0910.20	- Saffron	Wholly-Obtained or Produced in the territory of the exporting Party
108		0910.30	- Turmeric (curcuma)	Wholly-Obtained or Produced in the territory of the exporting Party
109		0910.40	- Thyme; bay leaves	Wholly-Obtained or Produced in the territory of the exporting Party
110		0910.50	- Curry	A regional value content of not less than 40 percent of the FOB value of

Serial No.	Harmonized System Code			Product Description	Origin Conferring Criteria
					the good
				- Other spices	
111			0910.91	-- Mixtures referred to in Note 1 to this Chapter	A regional value content of not less than 40 percent of the FOB value of the good
112			0910.99	-- Other	A regional value content of not less than 40 percent of the FOB value of the good
113	Chapter 10			Cereals	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 11			Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten	
114		11.01		Wheat or meslin flour.	Change to Heading 11.01 from any other Chapter
		11.02		Cereal flours other than of wheat or meslin.	
115			1102.10	- Rye flour	Wholly-Obtained or Produced in the territory of the exporting Party
116			1102.20	- Maize (corn) flour	Wholly-Obtained or Produced in the territory of the exporting Party
117			1102.30	- Rice flour	Wholly-Obtained or Produced in the territory of any Party
118			1102.90	- Other	Change to Subheading 1102.90 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party
		11.03		Cereal groats, meal and pellets.	
				- Groats and meal	
119			1103.11	-- Of wheat	Change to Subheading 1103.11 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
120			1103.13	-- Of maize (corn)	Change to Subheading 1103.13 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
121			1103.19	-- Of other cereals	Change to Subheading 1103.19 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party
122			1103.20	- Pellets	Change to Subheading 1103.20 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party
		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.	
				- Rolled or flaked grains	
123			1104.12	-- Of oats	Change to Subheading 1104.12 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
124			1104.19	-- Of other cereals	Change to Subheading 1104.19 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party
				- Other worked grains (for example, hulled, pearled, sliced or kibbled)	
125			1104.22	-- Of oats	Wholly-Obtained or Produced in the territory of the exporting Party
126			1104.23	-- Of maize (corn)	Wholly-Obtained or Produced in the territory of the exporting Party
127			1104.29	-- Of other cereals	Wholly-Obtained or Produced in the territory of the exporting Party
128			1104.30	- Germ of cereals, whole, rolled, flaked or ground	Wholly-Obtained or Produced in the territory of the exporting Party
		11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.	
129			1105.10	- Flour, meal and powder	Change to Subheading 1105.10 from any other Chapter; or A regional value content of not less than 40 percent of

Serial No.	Harmonized System Code		Product Description	Origin Conferring Criteria
				the FOB value of the good
130		1105.20	- Flakes, granules and pellets	Wholly-Obtained or Produced in the territory of the exporting Party
131		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 to Heading 11.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		11.07	Malt, whether or not roasted.	
132		1107.10	- Not roasted	Change to Subheading 1107.10 from any other Chapter
133		1107.20	- Roasted	Wholly-Obtained or Produced in the territory of the exporting Party
134		11.08	Starches; inulin.	Change to Heading 11.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
135		11.09	Wheat gluten, whether or not dried.	Wholly-Obtained or Produced in the territory of the exporting Party
136	Chapter 12		Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 13		Lac; Gums; Resins and Other Vegetable Saps and Extracts	
137		13.01	Lac, natural gums, resins, gum-resins and oleoresins (for example balsams).	Wholly-Obtained or Produced in the territory of the exporting Party
		13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
			- Vegetable saps and extracts	
138		1302.11	-- Opium	Wholly-Obtained or Produced in the territory of the exporting Party
139		1302.12	-- Of liquorice	Wholly-Obtained or Produced in the territory of the exporting Party
140		1302.13	-- Of hops	Wholly-Obtained or Produced in the territory of the exporting Party
141		1302.14	-- Of pyrethrum or of the roots of plants containing rotenone	Wholly-Obtained or Produced in the territory of the exporting Party
142		1302.19	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
143		1302.20	- Pectic substances, pectinates and pectates	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				- Mucilages and thickeners, whether or not modified, derived from vegetable products	
144			1302.31	-- Agar-agar	A regional value content of not less than 70 percent of the FOB value of the good
145			1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Wholly-Obtained or Produced in the territory of the exporting Party
146			1302.39	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
147	Chapter 14			Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included	Wholly-Obtained or Produced in the territory of the exporting Party
Section III - Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes					
	Chapter 15			Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes	
		15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
148			1515.50	- Sesame oil and its fractions	Change to Subheading 1515.50 from any other Heading, provided that materials from Chapter 12 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapter 12 are Wholly-Obtained or Produced in the territory of any Party
		15.17		Margarine, edible mixtures or preparations of animal or vegetable fat 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.	
149			1517.10	- Margarine, excluding liquid margarine	Change to Subheading 1517.10 from any other Chapter, provided that it has a regional value content of not less than 40 percent of the FOB value of the good
150			1517.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
151		15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas, or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animals or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	Change to Heading 15.18 from any other Chapter, provided that it has a regional value content of not less than 40 percent of the FOB value of the good
Section IV - Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes				
	Chapter 16		Preparations of Meat, of fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates	
152		16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	A regional value content of not less than 40 percent of the FOB value of the good
		16.02	Other prepared or preserved meat, meat offal or blood.	
153			1602.20 - Of liver of any animal	Change to Subheading 1602.20 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
			- Of poultry of heading 01.05	
154			1602.31 - - Of turkeys	Change to Subheading 1602.31 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
155			1602.32 - - Of fowls of the species Gallus domesticus	A regional value content of not less than 60 percent of the FOB value, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of any Party

Serial No.	Harmonized System Code		Product Description	Origin Conferring Criteria
156		1602.39	- - Other	Change to Subheading 1602.39 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
			- Of swine	
157		1602.41	- - Hams and cuts thereof	A regional value content of not less than 40 percent of the FOB value of the good
158		1602.42	- - Shoulders and cuts thereof	Change to Subheading 1602.42 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
159		1602.49	- - Other, including mixtures	Change to Subheading 1602.49 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
160		1602.50	- Of bovine animals	A regional value content of not less than 40 percent of the FOB value of the good
161		1602.90	- Other, including preparations of blood of any animal	Change to Subheading 1602.90 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
		16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs.	
			- Fish, whole or in pieces, but not minced	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
162		1604.11	-- Salmon	Change to Subheading 1604.11 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
163		1604.12	-- Herrings	A regional value content of not less than 40 percent of the FOB value of the good
164		1604.13	-- Sardines, sardinella and brisling or sprats	A regional value content of not less than 40 percent of the FOB value of the good
165		1604.15	-- Mackerel	A regional value content of not less than 40 percent of the FOB value of the good
166		1604.16	-- Anchovies	Change to Subheading 1604.16 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
167		1604.19	-- Other	Change to Subheading 1604.19 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
168		1604.20	- Other prepared or preserved fish	Change to Subheading 1604.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
169		1604.30	- Caviar and caviar substitutes	Change to Subheading 1604.30 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
170		1605.10	- Crab	A regional value content of not less than 35 percent of the FOB value of the good
171		1605.20	- Shrimps and prawns	A regional value content of not less than 35 percent of the FOB value of the good
172		1605.30	- Lobster	Change to Subheading 1605.30 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
173		1605.40	- Other crustaceans	Change to Subheading 1605.40 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
174		1605.90	- Other	Change to Subheading 1605.90 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
	Chapter 19		Preparation of Cereals, Flour, Starch or Milk; Pastrycooks Products	
		19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
175		1901.10	- Preparations for infant use, put up for retail sale	Change to Subheading 1901.10 from any other Heading, provided that materials from Headings 04.01 through 04.04, and Chapters 10 and 11 are originating in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Headings 04.01 through 04.04, and Chapters 10 and 11 are originating in the territory of any Party
176		1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	Change to Subheading 1901.20 from any other Heading, provided that materials from Chapters 10 and 11 are originating in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 10 and 11 are originating in the territory of any Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
177		1901.90	- Other	For Korea's HS Code 1901.90.2000: Wholly-Obtained or Produced in the territory of any Party; For others: Change to Subheading 1901.90 from any other Heading , provided that materials from Heading 04.01 to 04.04, and Chapters 10 and 11 are originating in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good , provided that materials from Heading 04.01 to 04.04, and Chapters 10 and 11 are originating in the territory of any Party
	19.04		Prepared food 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.	
178		1904.90	- Other	For Korea's HS Code 1904.90.1000: Change to Subheading 1904.90 from any other Heading, in conditions that the de minimis rule shall not be applied to a non-originating material imported from a non-Party used in the production of the good unless the non-originating material is provided for in a different sub-heading from that of the good; or A regional value content of not less than 40 percent of the FOB value of the good ; For Others: Change to Subheading 1904.90 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
	19.05		Bread, pastry, cakes, 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.	
			- Sweet biscuits; waffles and wafers	
179		1905.31	-- Sweet biscuits	Change to Subheading 1905.31 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
180		1905.32	-- Waffles and wafers	Change to Subheading 1905.32 from any other Chapter; or A regional value content of not less than 40 percent of

Serial No.	Harmonized System Code			Product Description	Origin Conferring Criteria
					the FOB value of the good
181			1905.90	- Other	Change to Subheading 1905.90 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 20			Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants	
		20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
182			2003.90	- Other	Change to Subheading 2003.90 from any other Heading, provided that it has a regional value content of not less than 60 percent of the FOB value of the good
		20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	
183			2005.90	- Other vegetables and mixtures of vegetables	For Korea's HS Code 2005.90.1000: A regional value content of not less than 60 percent of the FOB value; For Others: A regional value content of not less than 40 percent of the FOB value of the good
184		20.06		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	A regional value content of not less than 45 percent of the FOB value of the good
		20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
				- Nuts, ground-nuts and other seeds, whether or not mixed together	
185			2008.11	-- Ground-nuts	A regional value content of not less than 40 percent of the FOB value, provided that materials from Chapter 12 are Wholly-Obtained or Produced in the territory of any Party
186			2008.19	-- Other, including mixtures	Change to Subheading 2008.19 from any other Heading, provided that the material of Heading 0802.31, 0802.32, 0802.40 and 0802.90 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					the FOB value of the good, provided that the material of Heading 0802.31, 0802.32, 0802.40 and 0802.90 are Wholly-Obtained or Produced in the territory of any Party
187			2008.20	- Pineapples	Change to Subheading 2008.20 from any other Chapter, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
				- Other, including mixtures other than those of subheading 20.08.19	
188			2008.92	-- Mixtures	Change to Subheading 2008.92 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
189			2008.99	-- Other	Change to Subheading 2008.99 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
				- Pineapple juice	
190			2009.41	-- Of a Brix value not exceeding 20	Change to Subheading 2009.41 from any other Chapter, provided that the materials of Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
191			2009.49	-- Other	Change to Subheading 2009.49 from any other Chapter, provided that the materials of Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
				- Apple juice	
192			2009.80	- Juice of any other single fruit or vegetable	Change to Subheading 2009.80 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
193			2009.90	- Mixtures of juices	Change to Subheading 2009.90 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 21			Miscellaneous Edible Preparations	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		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.	
			- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	
194			2101.20 - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	Change to Subheading 2101.20 from any other Heading, provided that the materials of Heading 09.02 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Heading 09.02 are Wholly-Obtained or Produced in the territory of any Party
		21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
195			2103.90 - Other	For Korea's HS Code 2103.90.1030; 2103.90.9030; 2103.90.9090: Change to Subheading 2103.90 from any other Heading, provided that materials from Chapters 7 and 9 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 7 and 9 are Wholly-Obtained or Produced in the territory of any Party; For others: Change to Subheading 2103.90 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
		21.06	Food preparations not elsewhere specified or included.	
196			2106.90 - Other	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Heading 1211.20, 1212.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
	Chapter 22		Beverages, Spirits and Vinegar	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		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 or vegetable juices of heading 20.09.	
197			2202.10 - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	A regional value content of not less than 40 percent of the FOB value of the good
198			2202.90 - Other	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Subheading 1211.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
199		22.03	Beer made from malt.	Change to Heading 22.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
			- Other wine; grape must with fermentation prevented or arrested by the addition of alc	
200			2204.21 - - In containers holding 2 litres or less	Change to Subheading 2204.21 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
201			2204.29 - - Other	Change to Subheading 2204.29 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
202			2208.20 - Spirits obtained by distilling grape wine grape marc	Change to Subheading 2208.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
203			2208.30 - Whiskies	Change to Subheading 2208.30 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
204			2208.70 - Liqueurs and cordials	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Subheading 1211.20 and 1302.19 are Wholly-Obtained or Produced in the

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					territory of any Party
	Chapter 23			Residues and Waste from the Food Industries; Prepared Animal Fodder	
		23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	
205			2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic inver	Change to Subheading 2301.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	
				- Of rape or colza seeds	
206			2306.50	- Of coconut or copra	Change to Subheading 2306.50 from any other Chapter, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
207		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 to Heading 23.08 from any other Chapter, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
		23.09		Preparations of a kind used in animal feeding.	
208			2309.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 24			Tobacco and Manufactured Tobacco Substitutes	
209		24.01		Unmanufactured tobacco; tobacco refuse.	Wholly-Obtained or Produced in the territory of the exporting Party
		24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes.	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
210		2402.20	- Cigarettes containing tobacco	Change to Subheading 2402.20 from any other Heading, provided that the value of non-originating materials of Heading 24.03 does not exceed 60% of the FOB value of the good.
Section VI – Products of the Chemical or Allied Industries				
	Chapter 29		Organic Chemicals	
		29.21	Amine-function compounds.	
			- Acyclic polyamines and their derivatives; salts thereof	
211		2921.21	-- Ethylenediamine and its salts	Change to Subheading 2921.21 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
212		2921.29	-- Other	Change to Subheading 2921.29 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		29.22	Oxygen-function amino-compounds.	
			- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof	
213		2922.12	-- Diethanolamine and its salts	Change to Subheading 2922.12 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
214		2922.13	-- Triethanolamine and its salts	Change to Subheading 2922.13 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
			- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof	
215		2922.41	-- Lysine and its esters; salts thereof	Change to Subheading 2922.41 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
			Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	
216		2923.90	- Other	Change to Subheading 2923.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 33		Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by enflourage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
			- Essential oils other than those of citrus fruit	
217		3301.30	- Resinoids	Change to Subheading 3301.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
218		3301.90	- Other	Change to Subheading 3301.90 from any other Heading, provided that the materials of Subheading 1211.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Subheading 1211.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
Section VII – Plastics and Articles Thereof; Rubber and Articles Thereof				
	Chapter 40		Rubber and Articles Thereof	
		40.11	New pneumatic tyres, of rubber.	
219		4011.10	- Of a kind used on motor cars (including station wagons and racing cars)	Change to Subheading 4011.10 from any other Heading, provided that it has a regional value content of not less than 55 percent of the FOB value of the good
220		4011.20	- Of a kind used on buses or lorries	Change to Subheading 4011.20 from any other Heading, provided that it has a regional value content of not less than 55 percent of the FOB value of the good
221		4011.40	- Of a kind used on motorcycles	Change to Subheading 4011.40 from any other Heading, provided that it has a regional value content of not less than 55 percent of the FOB value of the good
Section VIII – Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other than Silk-worm Gut)				
	Chapter 42		Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other than Silk-worm	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				Gut)	
		40.23		Articles of apparel and clothing accessories, of leather or of composition leather.	
				- Gloves, mittens and mitts	
222			4203.21	- - Specially designed for use in sports	Change to Subheading 4203.21 from any other Chapter
Section XI – Textiles and Textile Articles					
	Chapter 50			Silk	
223		50.01		Silk-worm cocoons suitable for reeling.	Change to Heading 50.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
224		50.02		Raw silk (not thrown).	Change to Heading 50.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
225		50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	Change to Heading 50.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
226		50.04		Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Change to Heading 50.04 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
227		50.05		Yarn spun from silk waste, not put up for retail sale.	Change to Heading 50.05 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
228		50.06		Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	Change to Heading 50.06 from any other Heading, except from Heading 50.04 through 50.05; or A regional value content of not less than 40 percent of the FOB value of the good
229		50.07		Woven fabrics of silk or of silk waste.	Change to Heading 50.07 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 51			Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric	
230		51.01		Wool, not carded or combed.	Change to Heading 51.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
231		51.02	Fine or coarse animal hair, not carded or combed.	Change to Heading 51.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
232		51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	Change to Heading 51.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
233		51.04	Garnetted stock of wool or of fine or coarse animal hair.	Change to Heading 51.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
234		51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	Change to Heading 51.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
235		51.06	Yarn of carded wool, not put up for retail sale.	Change to Heading 51.06 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
236		51.07	Yarn of combed wool, not put up for retail sale.	Change to Heading 51.07 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
237		51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	Change to Heading 51.08 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
238		51.09	Yarn of wool or of fine animal hair, put up for retail sale.	Change to Heading 51.09 from any other Heading, except from Heading 51.06 through 51.08; or A regional value content of not less than 40 percent of the FOB value of the good
239		51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	Change to Heading 51.10 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
240		51.11	Woven fabrics of carded wool or of carded fine animal hair.	Change to Heading 51.11 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
241		51.12	Woven fabrics of combed wool or of combed fine animal hair.	Change to Heading 51.12 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
242		51.13	Woven fabrics of coarse animal hair or of horsehair.	Change to Heading 51.13 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 52			Cotton	
243		52.01		Cotton, not carded or combed.	Change to Heading 52.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
244		52.02		Cotton waste (including yarn waste and garnetted stock).	Change to Heading 52.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
245		52.03		Cotton, carded or combed.	Change to Heading 52.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
246		52.04		Cotton sewing thread, whether or not put up for retail sale.	Change to Heading 52.04 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
247		52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	Change to Heading 52.05 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
248		52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	Change to Heading 52.06 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
249		52.07		Cotton yarn (other than sewing thread) put up for retail sale.	Change to Heading 52.07 from any other Heading, except from Heading 52.04 through 52.06; or A regional value content of not less than 40 percent of FOB value of the good of the good
	Chapter 53			Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn	
250		53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	Change to Heading 53.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
251		53.02		True hemp (<i>Cannabis sativa</i> L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	Change to Heading 53.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
252		53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	Change to Heading 53.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
253		53.04	Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	Change to Heading 53.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
254		53.05	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	Change to Heading 53.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
255		53.06	Flax yarn.	Change to Heading 53.06 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
256		53.07	Yarn of jute or of other textile bast fibres of heading 53.03.	Change to Heading 53.07 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
257		53.08	Yarn of other vegetable textile fibres; paper yarn.	Change to Heading 53.08 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
258		53.09	Woven fabrics of flax.	Change to Heading 53.09 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
259		53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03	Change to Heading 53.10 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
260		53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	Change to Heading 53.11 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 54		Man-Made Filaments	
261		54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.	Change to Heading 54.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
262		54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	Change to Heading 54.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
263		54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	Change to Heading 54.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
264		54.04	Synthetic 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 synthetic textile materials of an apparent width not exceeding 5 mm.	Change to Heading 54.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
265		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.	Change to Heading 54.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
266		54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.	Change to Heading 54.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 55		Man-Made Staple Fibres	
267		55.01	Synthetic filament tow.	Change to Heading 55.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
268		55.02	Artificial filament tow.	Change to Heading 55.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
269		55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	Change to Heading 55.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
270		55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	Change to Heading 55.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
271		55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	Change to Heading 55.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
272		55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	Change to Heading 55.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
273		55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Change to Heading 55.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
274		55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	Change to Heading 55.08 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
275		55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	Change to Heading 55.09 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
276		55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	Change to Heading 55.10 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
277		55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	Change to Heading 55.11 from any other Heading, except from Heading 55.08 through 55.10; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 56		Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof	
278		56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Change to Heading 56.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
279		56.02	Felt, whether or not impregnated, coated, covered or laminated.	Change to Heading 56.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
280		56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.	Change to Heading 56.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
281		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.	Change to Heading 56.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
282		56.05	Metallised 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.	Change to Heading 56.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No.	Harmonized System Code		Product Description	Origin Conferring Criteria
283	56.06		Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	Change to Heading 56.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
284	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.	Change to Heading 56.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
285	56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	Change to Heading 56.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
286	56.09		Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	Change to Heading 56.09 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 57		Carpets and Other Textile Floor Coverings	
287	57.01		Carpets and other textile floor coverings, knotted, whether or not made up.	Change to Heading 57.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
288	57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	Change to Heading 57.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
289	57.03		Carpets and other textile floor coverings, tufted, whether or not made up.	Change to Heading 57.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
290	57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	Change to Heading 57.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
291	57.05		Other carpets and other textile floor coverings, whether or not made up.	Change to Heading 57.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 58		Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery	
292	58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	Change to Heading 58.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
293		58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	Change to Heading 58.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
294		58.03	Gauze, other than narrow fabrics of heading 58.06.	Change to Heading 58.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
295		58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	Change to Heading 58.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
296		58.05	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	Change to Heading 58.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
297		58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	Change to Heading 58.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
298		58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	Change to Heading 58.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
299		58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	Change to Heading 58.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
300		58.09	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	Change to Heading 58.09 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
301		58.10	Embroidery in the piece, in strips or in motifs.	Change to Heading 58.10 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
302		58.11	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	Change to Heading 58.11 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
	Chapter 59		Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable For Industrial Use	
303		59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	Change to Heading 59.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
304		59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	Change to Heading 59.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
305		59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	Change to Heading 59.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
306		59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	Change to Heading 59.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
307		59.05	Textile wall coverings.	Change to Heading 59.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
308		59.06	Rubberised textile fabrics, other than those of heading 59.02.	Change to Heading 59.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
309		59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	Change to Heading 59.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
310		59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	Change to Heading 59.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
311		59.09	Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials.	Change to Heading 59.09 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
312		59.10	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	Change to Heading 59.10 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No.	Harmonized System Code		Product Description	Origin Conferring Criteria
313		59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	Change to Heading 59.11 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 61		Articles of Apparel and Clothing Accessories, Knitted or Crocheted	
314		61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	Change to Heading 61.01 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
315		61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	Change to Heading 61.02 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
316		61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	Change to Heading 61.03 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
317		61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	Change to Heading 61.04 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
318		61.05	Men's or boys' shirts, knitted or crocheted.	Change to Heading 61.05 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
319		61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	Change to Heading 61.06 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
320		61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	Change to Heading 61.07 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
321		61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligées, bathrobes, dressing gowns and similar articles,	Change to Heading 61.08 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
			knitted or crocheted.	value of the good
322		61.09	T-shirts, singlets and other vests, knitted or crocheted.	Change to Heading 61.09 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
323		61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	Change to Heading 61.10 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
324		61.11	Babies' garments and clothing accessories, knitted or crocheted.	Change to Heading 61.11 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
325		61.12	Track suits, ski suits and swimwear, knitted or crocheted.	Change to Heading 61.12 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
326		61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	Change to Heading 61.13 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
327		61.14	Other garments, knitted or crocheted.	Change to Heading 61.14 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
328		61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	Change to Heading 61.15 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
329		61.16	Gloves, mittens and mitts, knitted or crocheted.	Change to Heading 61.16 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
330		61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	Change to Heading 61.17 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 62		Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted	
331		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 to Heading 62.01 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
332		62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	Change to Heading 62.02 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
333		62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	Change to Heading 62.03 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
334		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 to Heading 62.04 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
335		62.05	Men's or boys' shirts.	Change to Heading 62.05 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
336		62.06	Women's or girls' blouses, shirts and shirt-blouses.	Change to Heading 62.06 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
337		62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	Change to Heading 62.07 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
338		62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligées, bathrobes, dressing gowns and similar	Change to Heading 62.08 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB

Serial No.	Harmonized System Code			Product Description	Origin Conferring Criteria
				articles.	value of the good
339		62.09		Babies' garments and clothing accessories.	Change to Heading 62.09 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
340		62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	Change to Heading 62.10 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
341		62.11		Track suits, ski suits and swimwear; other garments.	Change to Heading 62.11 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
342		62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	Change to Heading 62.12 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
343		62.13		Handkerchiefs.	Change to Heading 62.13 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating and the good is both cut and sewn in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good
344		62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	Change to Heading 62.14 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating and the good is both cut and sewn in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good
345		62.15		Ties, bow ties and cravats.	Change to Heading 62.15 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
346		62.16	Gloves, mittens and mitts.	Change to Heading 62.16 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
347		62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	Change to Heading 62.17 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 63		Other made up textile articles; sets; worn clothing and worn textile articles; rags	
348		63.01	Blankets and travelling rugs.	Change to Heading 63.01 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
349		63.02	Bed linen, table linen, toilet linen and kitchen linen.	Change to Heading 63.02 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
350		63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.	Change to Heading 63.03 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07-54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
351		63.04	Other furnishing articles, excluding those of heading 94.04.	Change to Heading 63.04 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
352		63.05		Sacks and bags, of a kind used for the packing of goods.	Change to Heading 63.05 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
353		63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	Change to Heading 63.06 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
354		63.07		Other made up articles, including dress patterns.	Change to Heading 63.07 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
355		63.08		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table-cloths or serviettes, or similar textile articles, put up in packings for retail sale.	Change to Heading 63.08 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
356		63.09		Worn clothing and other worn articles.	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
357		63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	Wholly-Obtained or Produced in the territory of the exporting Party
Section XIII - Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware				
	Chapter 68		Articles of stone, plaster, cement, asbestos, mica or similar materials	
		68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
			- Other	
358			6802.91 -- Marble, travertine and alabaster	Change to Subheading 6802.91 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.	
359			6811.20 - Other sheets, panels, tiles and similar articles	Change to Subheading 6811.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
Section XIV - Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin				
	Chapter 71		Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
360		71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	Wholly-Obtained or Produced in the territory of the exporting Party
		71.02	Diamonds, whether or not worked, but not mounted or set.	
361			7102.10 - Unsorted	Change to Subheading 7102.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
			- Industrial	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
362		7102.21	-- Unworked or simply sawn, cleaved or bruted	Change to Subheading 7102.21 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
363		7102.29	-- Other	Change to Subheading 7102.29 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
			- Non-industrial	
364		7102.31	-- Unworked or simply sawn, cleaved or bruted	Change to Subheading 7102.31 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
365		7102.39	-- Other	Change to Subheading 7102.39 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		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.	
366		7103.10	- Unworked or simply sawn or roughly shaped	Change to Subheading 7103.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
			- Otherwise worked	
367		7103.91	-- Rubics, sapphires and emeralds	Change to Subheading 7103.91 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
368		7103.99	-- Other	Change to Subheading 7103.99 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
369		7104.10	- Piezo-electric quartz	Change to Subheading 7104.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
370		7104.20	- Other, unworked or simply sawn or roughly shaped	Change to Subheading 7104.20 from any other Subheading; or A regional value content of not less than 40

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					percent of the FOB value of the good
371			7104.90	- Other	Change to Subheading 7104.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	
372			7105.90	- Other	Change to Subheading 7105.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
				- Of precious metal whether or not plated or clad with precious metal	
373			7113.11	-- Of silver, whether or not plated or clad with other precious metal	Change to Subheading 7113.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
374			7113.20	- Of base metal clad with precious metal	Change to Subheading 7113.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
				- Of precious metal whether or not plated or clad with precious metal	
375			7114.11	-- Of silver, whether or not plated or clad with other precious metal	Change to Subheading 7114.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
376			7114.20	- Of base metal clad with precious metal	Change to Subheading 7114.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.15		Other articles of precious metal or of metal clad with precious metal.	
377			7115.90	- Other	Change to Subheading 7115.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
378		7116.10	- Of natural or cultured pearls	Change to Subheading 7116.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
379		7116.20	- Of precious or semi-precious stones (natural, synthetic, or reconstructed)	Change to Subheading 7116.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.17	Imitation jewellery.	
			- Of base metal, whether or not plated with precious metal	
380		7117.11	-- Cuff-links and studs	Change to Subheading 7117.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
381		7117.90	- Other	Change to Subheading 7117.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
Section XV - Base metals and articles of base metal				
	Chapter 72		Iron and steel	
382		72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	Change to Heading 72.09 from any other Heading
		72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	
			- Not further worked than hot-rolled	
383		7220.11	-- Of a thickness of 4.75 mm or more	Change to Subheading 7220.11 from any other Heading, except from Heading 72.19
384		7220.12	-- Of a thickness of less than 4.75 mm	Change to Subheading 7220.12 from any other Heading, except from Heading 72.19
	Chapter 74		Copper and articles thereof	
385		74.08	Copper wire.	Change to Heading 74.08 from any other Heading, except from Heading 74.07; or A regional value content of not less than 40 percent of the FOB value of the good
386		74.13	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	Change to Heading 74.13 from any other Heading, except from Heading 74.07; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 76		Aluminium and articles thereof	
387		76.05	Aluminium wire.	Change to Heading 76.05 from any other Heading, except from Heading

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Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
				76.04; or A regional value content of not less than 40 percent of the FOB value of the good
388		76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	Change to Heading 76.14 from any other Heading, except from Heading 76.05; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 81		Other base metals; cermets; articles thereof	
			Magnesium and articles thereof, including waste and scrap.	
			- Unwrought magnesium	
389			8104.30 - Rasplings, turnings and granules, graded according to size; powders	Change to Subheading 8104.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 83		Miscellaneous articles of base metal	
		83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
390			8305.10 - Fittings for loose-leaf binders or files	Change to Subheading 8305.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
391			8305.20 - Staples in strips	Change to Subheading 8305.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
392			8305.90 - Other, including parts	Change to Subheading 8305.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
Section XVI - Machinery and Mechanical Appliances; Electrical Equipment; Parts thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles				
	Chapter 84		Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
		84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
393		8415.10	- Window or wall types, self-contained or "split-system"	A regional value content of not less than 45 percent of the FOB value of the good
		84.79	Machines and mechanical appliances, having individual functions, not specified or included elsewhere in this Chapter.	
			- Other machines and mechanical appliances	
394		8479.81	- - For treating metal, including electric wire coil-winders	Change to Subheading 8479.81 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
395		8479.89	- - Other	Change to Subheading 8479.89 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
			Ball or roller bearings.	
396		8482.10	- Ball bearings	Change to Subheading 8482.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 85		Electrical machinery and equipment; and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	
		85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.	
			- Other transformers	
397		8504.50	- Other inductors	Change to Subheading 8504.50 from any other Subheading; or A regional value content of not less than 45 percent of the FOB value of the good
		85.18	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	
398		8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	Change to Subheading 8518.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
399		8518.50	- Electric sound amplifier sets	Change to Subheading 8518.50 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	85.19		Turntables (record-decks), record-players, cassette-players and other sound reproduction apparatus, not incorporating a sound recording device.	
			- Turntable (record-decks)	
400		8519.31	- - With automatic record changing mechanism	Change to Subheading 8519.31 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.	
401		8522.90	- Other	Change to Subheading 8522.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	85.25		Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	
402		8525.20	- Transmission apparatus incorporating reception apparatus	Change to Subheading 8525.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	85.28		Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.	
			- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	
403		8528.12	-- Colour	Change to Subheading 8528.12 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin-Conferring Criteria
	85.29		Farts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	
404		8529.90	- Other	Change to Subheading 8529.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).	
			- Other fixed capacitors	
405		8532.22	-- Aluminium electrolytic	Change to Subheading 8532.22 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.	
406		8536.10	- Fuses	Change to Subheading 8536.10 from any other Subheading; or A regional value content of not less than 45 percent of the FOB value of the good
	85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	
			- Other filament lamps, excluding ultra-violet or infra-red lamps	
407		8539.21	-- Tungsten halogen	Change to Subheading 8539.21 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
			- Discharge lamps, other than ultra-violet lamps	
408		8539.31	-- Fluorescent, hot cathode	Change to Subheading 8539.31 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
409		8539.90	- Parts	Change to Subheading 8539.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray	

Serial No.	Harmonized System Code			Product Description	Origin Conferring Criteria
				tubes, television camera tubes).	
				- Cathode-ray television picture tubes,including video monitor cathode-ray tubes	
410			8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	Change to Subheading 8540.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
411			8540.40	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm	Change to Subheading 8540.40 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
412			8540.60	- Other cathode-ray tubes	Change to Subheading 8540.60 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes	
413			8540.71	-- Magnetrons	Change to Subheading 8540.71 from any other Subheading; or A regional value content of not less than 45 percent of the FOB value of the good
414			8540.72	-- Klystrons	Change to Subheading 8540.72 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Other valves and tubes	
415			8540.89	-- Other	Change to Subheading 8540.89 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Parts	
416			8540.91	-- Of cathode-ray tubes	Change to Subheading 8540.91 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.41		Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	
				- Transistors, other than photosensitive transistors	
417			8541.90	- Parts	Change to Subheading 8541.90 from any other Subheading; or A regional

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					value content of not less than 40 percent of the FOB value of the good
		85.43		Electrical machines and apparatus, having individual functions, not specified or included in this Chapter.	
				- Other machines and apparatus	
418			8543.89	-- Other	Change to Subheading 8543.89 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 87			Vehicles, other than railway or tramway rolling-stock, and parts thereof and accessories thereof	
		87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
419			8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	A regional value content of not less than 45 percent of the FOB value of the good
420			8702.90	- Other	A regional value content of not less than 45 percent of the FOB value of the good
		87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	
				- Other vehicles, with spark-ignition internal combustion reciprocating piston engine	
421			8703.21	-- Of a cylinder capacity not exceeding 1,000 cc	A regional value content of not less than 45 percent of the FOB value of the good
422			8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	A regional value content of not less than 45 percent of the FOB value of the good
423			8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	A regional value content of not less than 45 percent of the FOB value of the good
424			8703.24	-- Of a cylinder capacity exceeding 3,000 cc	A regional value content of not less than 45 percent of the FOB value of the good
				- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
425			8703.31	-- Of a cylinder capacity not exceeding 1,500 cc	A regional value content of not less than 45 percent of the FOB value of the good

Serial No.	Harmonized System Code		Product Description	Origin Conferring Criteria
426		8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	A regional value content of not less than 45 percent of the FOB value of the good
427		8703.33	-- Of a cylinder capacity exceeding 2,500cc	A regional value content of not less than 45 percent of the FOB value of the good
428		8703.90	- Other	A regional value content of not less than 45 percent of the FOB value of the good
		87.04	Motor vehicles for the transport of goods.	
429		8704.10	- Dumpers designed for off-highway use	A regional value content of not less than 45 percent of the FOB value of the good
			- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
430		8704.21	-- Gross vehicle weight not exceeding 5t	A regional value content of not less than 45 percent of the FOB value of the good
431		8704.22	-- g.v.w exceeding 5t but not exceeding 20t	A regional value content of not less than 45 percent of the FOB value of the good
432		8704.23	-- g.v.w exceeding 20t	A regional value content of not less than 45 percent of the FOB value of the good
			- Other, with spark-ignition internal combustion piston engine	
433		8704.31	-- g.v.w not exceeding 5t	A regional value content of not less than 45 percent of the FOB value of the good
434		8704.32	-- g.v.w. exceeding 5t	A regional value content of not less than 45 percent of the FOB value of the good
435		8704.90	- Other	A regional value content of not less than 45 percent of the FOB value of the good
		87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
			- Other parts and accessories	
436		8708.94	-- Steering wheels, steering columns and steering boxes	A regional value content of not less than 45 percent of the FOB value of the good
437		8708.99	-- Other	A regional value content of not less than 45 percent of the FOB value of the good
438		87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or	A regional value content of not less than 45 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
			without side-cars; side-cars.	
	Chapter 89		Ships, boats and floating structures	
		89.07	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).	
439		8907.10	- Inflatable rafts	Change to Subheading 8907.10 from any other Heading; or A regional value content of not less than 50 percent of the FOB value of the good
Section XVIII - Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof				
	Chapter 90		Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
		90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	
			- Objective lenses	
440		9002.11	- - For cameras, projectors or photographic enlargers or reducers	Change to Subheading 9002.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
441		9002.19	- - Other	Change to Subheading 9002.19 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
442		9002.20	- Filters	Change to Subheading 9002.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
443		9002.90	- Other	Change to Subheading 9002.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
Section XX - Miscellaneous Manufactured Articles				
	Chapter 94		Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like;	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
			prefabricated buildings	
	94.03		Other furniture and parts thereof.	
444		9403.30	- Wooden furniture of a kind used in offices	A regional value content of not less than 60 percent of the FOB value of the good
445		9403.40	- Wooden furniture of a kind used in the kitchen	A regional value content of not less than 60 percent of the FOB value of the good
446		9403.50	- Wooden furniture of a kind used in the bedroom	A regional value content of not less than 60 percent of the FOB value of the good
447		9403.60	- Other wooden furniture	A regional value content of not less than 60 percent of the FOB value of the good

**APPENDIX 3
EXPLANATORY NOTES TO ANNEX 3**

1. *RVC Calculation Formula*

For the purposes of Rule 5 of Annex 3, RVC of a good specified in Appendix 2 shall be calculated in accordance with the formula provided for in paragraph 2 of Rule 4 of Annex 3.

2. *Non-Qualifying Operations for Textile and Garment*

Notwithstanding any provisions in Annex 3, a good from Chapters 50 through 63 shall not be considered to be originating in the territory of a Party if the following operations are undertaken exclusively by itself or in combination within each paragraph in the territory of that Party, whether or not both RVC and CTC criteria, are satisfied:

- (a) simple combining operations, labeling, ironing or pressing, cleaning or dry cleaning, packaging operations, or any combination thereof;
- (b) cutting to length or width and hemming, stitching or overlocking of fabrics which are readily identifiable as being intended for a particular commercial use;
- (c) trimming and/or joining together of accessory articles, such as straps, bands, beads, cords, rings or eyelets, by sewing, looping, linking or attaching;
- (d) bleaching, waterproofing, decating, shrinking, mercerizing, or similar operations for the purposes of having merely undergone the finishing operations; or
- (e) embroidery which represents less than five (5) percent of the total area of the embroidered goods or embroidery which contributes less than five (5) percent of the total weight of the embroidered goods.

3. *Agricultural and Horticultural goods*

Agricultural and horticultural goods grown in the territory of an exporting Party shall be treated as originating in the territory of that Party even if they are grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a territory of a third country.

4. *Aquacultural goods*

Aquacultural goods raised in the territory of an exporting Party shall be treated as originating in the territory of that Party if they are raised from seedstocks such as eggs, fries, fingerlings, glass eels or oyster spat to be normally fed on initial feed such as rotifer or artemia.