

Committee on Rules of Origin

TENTH REPORT OF THE TECHNICAL COMMITTEE ON RULES OF ORIGIN
TO THE COMMITTEE ON RULES OF ORIGIN

Note by the Secretariat

Addendum

The Technical Committee on Rules of Origin has submitted to the Committee on Rules of Origin results of its work in an administrative document (template) which contains agreed product-specific rules of origin concerning certain products and products sectors (Basket 1 decisions) as well as unresolved issues on which the Technical Committee was unable to reach consensus after exhausting its technical discussions. As indicated in document G/RO/22, the administrative document is herewith circulated to Members, together with the letter of transmission of the Chairman of the Technical Committee on Rules of Origin.

Brussels, 26 January 1998.

Dear Ms. Berrig,

At its Tenth Session the Technical Committee on Rules of Origin continued its second examination of proposed rules of origin, taking up Chapters 1 through 24 and 84 of the Harmonized System under the work programme for the harmonization of rules of origin. Accordingly, I am submitting to the Committee on Rules of Origin on behalf of the Technical Committee the following work results under the harmonization work programme :

I. Rules of Origin as agreed by consensus in the Technical Committee for products and product sectors classified in Chapters 1 to 24 of the Harmonized System. The agreed Rules of Origin, designated as Basket 1 decisions, appear in the tables appended to the enclosed referral document 42.146. The Technical Committee understands that these rules are to be considered by the Committee on Rules of Origin with a view to their endorsement.

II. Unresolved Issues which the Technical Committee, upon exhausting its discussions without reaching consensus, has decided should be referred to the Committee for its consideration. In general, these issues relate to the identification of the last substantial transformation performed on a good. The enclosed referral documents 42.146 (Chapters 1 to 24) and 42.147 (for one issue in Chapter 84) identify the issues for decision, set out the differing views and options presented during Technical Committee discussions, and identify the relevant Harmonized System codes as well as the relevant Technical Committee documents. The unresolved issues for decision by the Committee are identified also in the appended tables.

The Technical Committee and the WCO Secretariat stand ready to assist the Committee as it addresses these issues.

R. JANECKO,
Chairman.

P.S. Some of the issues in Chapter 15 are designated as “TCRO draft only” and in the table as submitted to CRO for information. This means that TCRO will continue to discuss these issues and the relevant templates have a provisional character.

Enclosures :

1. Referral document for unresolved issues in Chapters 1 to 24 (42.146). Annexed to this document are tables with agreed rules of origin and proposed rules of origin relating to unresolved issues; these tables contain also Basket 2 issues still retained for further discussion by the TCRO.;
2. Referral document for unresolved issues in Chapter 84 : 42.147.
3. Terminology Guide.

AGREED RULES OF ORIGIN SUBMITTED BY THE TECHNICAL COMMITTEE ON RULES OF ORIGIN FOR ENDORSEMENT BY THE COMMITTEE ON RULES OF ORIGIN
(Designated as “Basket 1” in the Annex)

RULES OF ORIGIN RETAINED BY THE TECHNICAL COMMITTEE ON RULES OF ORIGIN FOR FURTHER DISCUSSION - DESIGNATED AS “BASKET 2”

CHAPTERS 1 - 24

The Committee on Rules of Origin is invited to decide whether the products resulting from processes described below have undergone their last substantial transformation.

CHAPTER 1

ISSUE No. 1: RAISING/FATTENING OF ANIMALS

OPTION A: Yes

1. Under certain conditions, raising may be regarded as reflecting the last substantial transformation since it radically transforms the animals concerned. Their weight, size and commercial value increase substantially. The conditions reflecting the last substantial transformation are based on the animal's weight and/or the period of raising. The conditions differ from species to species and sometimes concern one species rather than another. In the latter case, the country of origin of the animal would be the country where the animal is born and raised, or the country where it is born.
2. The conditions which raising must meet in order to be regarded as last substantial transformation are specified in the table appended to this document.

OPTION B: No

3. Raising cannot reflect the last substantial transformation. All the specific features and intrinsic characteristics of an animal depend on where that animal is born. Consequently, the origin of live animals is the country where they are born.

RELEVANT HS CODES :

01.01, 01.02, 01.03, 01.04, 01.05 and 01.06.

REFERENCE :

41.745

ISSUE No. 2: SLAUGHTERING

OPTION A: Yes

4. Slaughtering is a last substantial transformation in that the products obtained are completely different from the initial product in all respects : the products arising out of slaughtering are for human or animal consumption, whereas live animals cannot be used for that purpose; the characteristics of the meat and offal obtained after slaughtering are completely different from the characteristics of the live animals. Slaughtering is not restricted solely to the killing of the animal; a series of processes are necessary in order to obtain the meat or offal.

OPTION B: Yes, provided that :

5. Slaughtering is preceded by raising or fattening of the animal. The various options concerning the period of time and/or the weight necessary prior for slaughtering to be regarded as last substantial transformation are set out in the table appended to this document.

OPTION C: No

6. Slaughtering cannot constitute last substantial transformation. This process in no way alters the quality of the meat, which remains dependent on the conditions under which the animal was raised.

RELEVANT HS CODES :

02.01 to 02.07, 02.09, 02.10

REFERENCE :
41.745

ISSUE No. 3: SEPARATION OF POULTRY FAT FROM POULTRY MEAT

OPTION A: Yes

7. The separation of poultry meat from poultry fat fully reflects the last substantial transformation. Given the specific nature of the meat and the fat, this separation is very awkward and requires a high level of technical skill and know-how.

OPTION B: No

8. The separation of poultry meat from poultry fat does not reflect the last substantial transformation. It is a simple process for separating two products and cannot affect the origin of either of those two products.

RELEVANT HS CODE
ex02.09 (c)

ISSUE No. 4: DRYING

(I) Pig fat, free of lean meat, and poultry fat, meat and edible meat offal :

OPTION A: Yes

9. The drying of pig fat, free of lean meat, poultry fat, meat and edible meat offal substantially alters the characteristics of these products, making it possible to obtain new products that are completely different from the initial products used. The drying of these products fully reflects the last substantial transformation.

OPTION B: No

10. Drying is based on controlling or reducing the quantity of water naturally occurring in a product, with a view to delaying the activity of micro-organisms. It is intended to preserve goods during transportation and/or storage, and accordingly is a minimal operation.

(II) Fish; fish livers, roes and fish fillets :

OPTION A: Yes

11. The drying of fish, fish livers, roes and fish fillets is a complex process which completely transforms the initial products used. That process fully reflects last substantial transformation.

12. The process of drying fish takes approximately three months. After the fish have been gutted, they are hung on stocks, hence the term "stockfish". During the drying process, the proteins in the flesh undergo a complete change in character. During that process, approximately 70 % of the water is removed. To produce 1 kg of dried fish, approximately 4.3 kg of gutted and de-headed fish is required. The value of dried fish is approximately eight times that of the raw material. The drying process results in a new finished product which is sought after by consumers. Consequently, it cannot be regarded as a process for the preservation of goods during transportation and/or storage. The drying of these products is therefore considered to be last substantial transformation.

OPTION B: Yes, provided that :

13. Other operations are involved in the country of importation. drying alone cannot reflect last substantial transformation.

OPTION C: No

14. Drying is based on controlling or reducing the quantity of water naturally occurring in a product, with a view to delaying the activity of micro-organisms. It is intended to preserve goods during transportation and/or storage and accordingly is a minimal operation.

(III) Eggs and egg yolks :

OPTION A: Yes

15. The drying of eggs or egg yolks fully reflects the last substantial transformation. The characteristics and use of the product obtained are totally different from those of the initial product. In general, most dried products are obtained using spray-drying equipment. There are, however, some dryers using pan drying, belt drying, freeze drying, and modifications of the procedures. Spray-dried eggs (or yolks) are prepared by atomizing the eggs (the yolk) into a warm air flow, so that the moisture is quickly removed. The origin of the dried eggs or dried egg yolks is the country where the drying is effected.

OPTION B: Yes, provided that other processes are involved.

16. There is last substantial transformation when, in the country of importation, the shell is removed followed by drying of the whole egg, or the shell is removed followed by separation of the white from the yolk, followed by drying of the latter. In other words, there is last substantial transformation only where there is a combination of removal of the shell and drying, or removal of the shell, separation of the white from the yolk and drying of the yolk.

OPTION C: No.

17. Drying is based on controlling or reducing the quantity of water naturally occurring in a product, with a view to delaying the activity of micro-organisms. It is intended to preserve goods during transportation and/or storage, and accordingly is a minimal operation.

(IV) Vegetables :

OPTION A: Yes, provided that the drying is freeze-drying.

18. Only the freeze-drying of vegetables is to be regarded as reflecting the last substantial transformation. Other drying processes do not result in either the same level of change to the vegetables or the same level of preservation of their nutritional qualities (flavour, texture, etc.).

OPTION B: Yes, provided that there are several processes involved

19. Drying of vegetables constitutes last substantial transformation when combined with other processes. There are different methods of drying : field drying and sun drying, air drying, spray drying, vacuum drying, freeze drying, dehydrofreezing and intermediate moisture food and osmotic drying.

20. Freeze drying includes several steps e.g. :

- Cleaning : Earth, stones, etc., not removed in the field from root crops are taken away by stone traps, horizontal rod or drum washers, or other devices;
- Grading : Diverging belts or vibrating mesh sieves ensure uniformity of subsequent processing by separating by size;
- Peeling : Is done by steam, abrasion, lye, flame or mechanical knife;
- Cutting, slicing, dicing and shredding;
- Blanching : Is an essential pre-dehydration process for many vegetables to inactivate enzymes that would otherwise deteriorate the colour, flavour and texture during drying and storage. Blanching may be done by hot water, steam or microwave heating. It involves heating to 90 °C or more for between 20 seconds and 3 minutes;
- Chemical treatment : During water blanching or subsequent water cooling, additional treatments may be imposed such as adding sodium metabisulphate and sodium carbonate to green vegetables to prevent paeophytin. With water blanching, the medium may also contain salt and pH regulators; and
- Storage and packaging : Bulk stored dehydrated vegetables are best protected by airtight containers flushed with an inert gas such as nitrogen. For sale in smaller bulk or retail sizes, packing resistant to water vapour, oxygen and light is used.

21. The process of drying fruit is similar to the description above and considered, like that for vegetables, as substantial.

OPTION C: No

22. Drying is based on controlling or reducing the quantity of water naturally occurring in the products, with a view to delaying the activity of micro-organisms. It is intended to preserve goods during transportation and/or storage and accordingly is a minimal operation.

RELEVANT HS CODES :

Ex 02.09 (b), ex 02.09 (d), ex 02.10 (a), ex 02.10 (c), ex 02.10 (e), ex 03.05 (b), ex 03.06 (b), ex 03.07 (b), 0408.11, 0408.91, 07.12 (b), 07.12 (c), 07.13, 08.13 and 08.14 (a).

REFERENCES :

41.417, 41.745, 41.899,

ISSUE No. 5: SALTING OF POULTRY FAT OR PLACING POULTRY FAT IN BRINE

OPTION A: Yes

23. Salting of poultry fat or placing poultry fat in brine reflects last substantial transformation. The products obtained are completely different from the initial ones in respect of taste, flavour and presentation. Their shelf life and value differ substantially from those of the same products prior to salting or placing in brine.

OPTION B: No

24. Salting of poultry fat or placing poultry fat in brine are processes for preserving the products concerned and therefore cannot reflect last substantial transformation. It is intended to preserve goods during transportation and/or storage and accordingly is a minimal operation.

RELEVANT HS CODES :

ex 02.09(c), ex 02.10(b)

REFERENCE :

41.745

ISSUE No. 6: SMOKING

(I) Pig fat, free of lean meat and poultry fat, meat and edible meat offal :

OPTION A: Yes

25. Smoking of pig fat, free of lean meat and poultry fat, meat and edible meat offal substantially alters the characteristics of these products, making it possible to obtain new products that are completely different from the initial products used. The taste and the flavour of smoked products meet an ever increasing demand. The use of smoked products differs completely from that of unsmoked products.

26. Consequently, smoking of pig fat, free of lean meat and poultry fat, meat and edible meat offal is considered to reflect the last substantial transformation.

OPTION B: No.

27. Smoking is a simple process which does not substantially alter the characteristics of pig fat, free of lean meat and poultry fat, meat and edible meat offal. Consequently, smoking of those products cannot reflect last substantial transformation.

(II) Fish; fish livers, roes and fish fillets :

OPTION A: Yes.

28. The smoking of fish, or fish livers and roes or of fish fillets substantially alters the characteristics of those products, making it possible to obtain new products that are completely different from the initial materials used. Prior to smoking, these products are sometimes salted. The taste and the flavour of smoked products meets an ever increasing demand. The smoking process, which lasts between six and twelve hours, results in a new finished product. The use of smoked products differs completely from that of unsmoked products. Smoking, which is a complete process requiring skills, know-how and technology, is therefore regarded as reflecting last substantial transformation.

OPTION B: No

29. Smoking is a simple process which does not substantially alter the characteristics of fish, fish livers and roes or fish fillets. Consequently, smoking of those products cannot reflect last substantial transformation.

RELEVANT HS CODES :

Ex 02.09 (b), ex 02.09 (d), ex 02.10 (a), ex 02.10 (c), ex 02.10 (e), ex 03.05(c)

REFERENCES :

41.417, 41.745

ISSUE No. 7: OBTAINING OF EDIBLE MEALS AND PELLETS OF MEAT, OFFAL, FISH, CRUSTACEANS OR AQUATIC INVERTEBRATES

OPTION A: Yes

30. The obtaining of edible meals and pellets of meat, of edible offal, of fish, of crustaceans or of aquatic invertebrates other than crustaceans or molluscs fully reflects last substantial transformation. The products obtained are completely different from the initial ones in terms, inter alia, of presentation and use.

OPTION B: No

31. The obtaining of edible meals and pellets of meat, of edible offal, of fish, of crustaceans or of aquatic invertebrates other than crustaceans or molluscs does not reflect last substantial transformation. To obtain these meals or pellets, it is sufficient to dry the initial product and then grind it. Both processes (drying and grinding of meat, edible offal, fish, crustaceans or aquatic invertebrates other than crustaceans or molluscs) are simple ones.

RELEVANT HS CODES :

ex 02.10 (j), ex 03.05 (e), ex03.06(d), ex 03.07 (d)

REFERENCE :

41.745

CHAPTER 3

(See also Issues Nos. 4 to 7)

ISSUE No. 8: TREATMENT, CONDITIONING AND/OR RAISING OF LIVE ORNAMENTAL FISH

(I) Treatment and conditioning of ornamental fish:

OPTION A: Yes

32. The origin of live ornamental fish is the country where those fish have been subjected to treatment and conditioning processes.

33. Ornamental fish subjected to such “treatment and conditioning” process are substantially transformed in terms of improved health and well-being of the fish, resulting in a high survival rate upon and after landing. Without treatment and conditioning fish easily succumb to the stressful conditions in the bags during the journey, resulting in a poor survival rate thereafter. As importers are prepared to pay more for consignments having a high rate of fish survival, the treatment and conditioning process is therefore by itself a value-adding process.

OPTION B: No

34. The treatment and/or conditioning of live ornamental fish cannot in any way be regarded as reflecting last substantial transformation. The origin of the fish is determined on the basis of the place

of capture or of, raising, or according to the definition of goods to be considered as being wholly obtained in a single country.

(II) Raising:

OPTION A: Yes, provided that :

35. Under certain conditions, the raising (farming) of ornamental fish fully reflects the last substantial transformation, given that the characteristics of the fish obtained differ completely from those of the initial fish. The various alternatives for the proposals which consider raising to reflect the last substantial transformation are reproduced in the table appended to this document.

OPTION B: No

36. The raising of fish does not reflect last substantial transformation. There are various origin criteria for live fish proposed :

- Where they meet the requirements of the wholly obtained definitions;
- Where they were hatched from eggs;
- Where they were captured.

(III) Does the change in value of live ornamental fish reflect the last substantial transformation?

OPTION A: Yes

37. The origin of live ornamental fish is the country in which the CIF value of non-originating materials imported and used in the “production” of the fish does not exceed 75 % of the ex-factory price of the fish.

OPTION B: No

38. The added-value criterion is not appropriate for determining the origin of live ornamental fish. The origin of the fish is determined on the basis of the place of capture or of raising, or according to the definition of goods to be considered as being wholly obtained in a single country.

RELEVANT HS CODE :

ex 03.01 (a)

REFERENCES :

41.745, 41.894

ISSUE No. 9: RAISING OF FISH (OTHER THAN ORNAMENTAL FISH)

OPTION A: Yes

39. Under certain conditions, the raising (farming) of fish fully reflects the last substantial transformation, given that the characteristics of the fish obtained differ completely from those of the initial fish. The various alternatives for the proposals which consider raising to reflect the last substantial transformation are reproduced in the table appended to this document.

OPTION B: No

40. The raising of fish does not reflect last substantial transformation. There are various origin criteria for live fish proposed :

- Where they meet the requirements of the wholly obtained definitions;
- Where they were hatched from eggs;
- Where they were captured.

RELEVANT HS CODE :

ex 03.01 (b)

REFERENCE :

41.745

ISSUE No. 10: CHILLING, FREEZING AND OTHER PROCESSING OF PRODUCTS OF THE SEA, VEGETABLES AND FRUIT

(I) Products of the sea :

OPTION A: Yes, provided that :

41. The fish undergo a combination of three or more processes, involving freezing, chilling, cleaning, gutting, removing gills, scaling and de-heading. This combination of three or more processes is considered a substantial transformation. The quality of the fish obtained as a result of the processing differs significantly from the input material. There is better quality in terms of hygiene, general appearance and commercial value, which depends largely on the proper processing and packaging to preserve the quality and to prevent contamination. The products are graded differently and are meant for distribution to various countries and outlets.

42. In the case of individually quick-frozen (IQF) raw crustaceans and molluscs, a combination of three or more processes involving de-heading, shelling, de-veining, cooking by steaming or by boiling in water, marinating in brine, freezing or glazing. The production of frozen IQF raw crustaceans is a substantial transformation. The quality of raw crustaceans obtained at the end of the process differs significantly from the input material in terms of its hygiene/safety, commercial value and general appearance. This depends largely on the processing that the product is subjected to and also the proper handling, processing and packaging of the product to preserve its quality and to prevent any form of contamination.

43. During processing, it is critical that the time and temperature of the products are closely monitored. This is to prevent any possibility of spoilage (microbiological build-up) resulting from delays and/or inadequate freezing. As the crustaceans come into constant contact with surfaces of machines, equipment and containers, they have to be carefully sanitized and disinfected before and after production or as frequently as necessary. Workers involved in the processing are also required to be well-versed in good manufacturing practices so as to ensure that the products are handled and processed hygienically.

44. To ensure that the final product is safe, wholesome and is fit for human consumption, the processors have to constantly monitor and ensure that the critical points in the different stages of the production process are under control and within the regulatory limit. They do so by implementing quality control/assurance programmes as well as food safety systems in their production lines.

45. There is also substantial transformation where the CIF value of non-originating imported materials used in the production does not exceed 75 % of the ex-factory price of the goods.

OPTION B: No

46. Chilling and freezing, whether alone or in combination with other processes (de-heading, gutting, etc.) cannot reflect last substantial transformation. The origin of fish which is chilled, frozen, de-headed or gutted or which has been subject to a combination of the processes referred to in Option A above is the country where the fish was caught, raised or wholly obtained. The various alternatives proposed are set out in the table appended to this document.

(II) Vegetables and fruit :

OPTION A: Yes

47. For vegetables and fruit, freezing involves the following steps :

- Cooling as soon as possible after harvesting, to ensure top quality of the product;
- Cleaning;
- Washing;
- Sorting;
- Grading;
- Peeling;
- Blanching : To destroy enzymes which would cause deterioration, vegetables are blanched in 100 °C water or in steam at atmospheric pressure;
- Cooling must be rapid after blanching to prevent overcooking and bacteria growth. Cooling can be by water flume, forced air, water spray or a combination thereof;
- Freezing - IQF foods, including corn, peas, lima beans and fresh carrots, freezing precedes packaging. Freezing can be by air blast belt, fluidized bed or liquid contact;
- Packaging, usually in polyethylene bags; and
- Packing the bags into cartons.

48. Therefore, the freezing of vegetables or fruit is considered to reflect last substantial transformation.

OPTION B: No

49. Freezing is based on controlling or reducing the quantity of water naturally occurring in the fruit or vegetables, with a view to delaying the activity of micro-organisms. It is intended to preserve goods during transportation and/or storage and accordingly, is a minimal operation.

50. Consequently, freezing cannot reflect last substantial transformation, even if combined with the processes referred to under Option A above.

RELEVANT HS CODES :

03.02, 03.03, ex 03.06(a), ex 03.07(a), 07.10, 08.11, ex 08.14 (a)

REFERENCES :

41.735, 41.745, 41.891, 41.899

ISSUE No. 11: OBTAINING OF FISH SURIMI

OPTION A: Yes

51. The obtaining of fish surimi fully reflects last substantial transformation, the production process being sufficiently complex to be regarded as conferring origin. The product obtained is totally different from the initial product and meets a very specific demand. The value of surimi is much higher than that of the fish from which it is transformed.

OPTION B: No

52. The process for manufacturing fish surimi is a simple one which cannot reflect last substantial transformation. The origin of fish surimi is the country of origin of the fish used as the raw material.

RELEVANT HS CODE :

ex 03.04 (a)

REFERENCE :

41.745

ISSUE No. 12: OBTAINING OF FISH FILLETS

OPTION A: Yes

53. The obtaining of fish fillets fully reflects the last substantial transformation. The process of cutting into fillets involves several operations. In general, the raw materials are iced in boxes or frozen. After washing, the fish are graded by size and quality before the collar-bone is removed by a cutting machine. The backbone is then removed and the fish is cut into two pieces (fillets). The skin is separated from the flesh by a skinning machine and the fillets are then prepared and cleaned by hand to remove any bones, nematodes and blood spots. The cleaned fillets are graded, packed, frozen and stored under specific conditions until shipping. Approximately 3 kg of gutted raw fish is required to produce 1 kg of fillets ready for freezing. Unlike ungutted raw fish, fillets are ready for immediate household use.

OPTION B: No

54. The process for obtaining fish fillets is a simple one which cannot reflect last substantial transformation. It is purely and simply a matter of cutting the fish lengthwise into two symmetric parts and removing the bones, without the slightest transformation of the fish.

RELEVANT HS CODE :

ex 03.04 (b)

REFERENCES :

41.417, 41.745,

ISSUE No. 13: OBTAINING OF FRESH, CHILLED OR FROZEN FISH MEAT FROM FRESH, CHILLED OR FROZEN FISH

OPTION A: Yes

55. The obtaining of fish meat from fresh, chilled or frozen fish is a substantial transformation. This entails the washing, chilling or freezing of whole fish, removal of the vertebral column, grading according to size and quality, and splitting. Consequently, the fish meat originates in the country where it was obtained from the fresh, chilled or frozen fish.

OPTION B: Yes, provided that

56. The fish meat may be considered as originating in the country in which it is obtained, provided that the CIF value of the non-originating materials imported and used in its production does not exceed 75 % of the ex-factory price of the goods.

OPTION C: No

57. The obtaining of fish meat from fresh, chilled or frozen fish does not reflect the last substantial transformation. The processes to which the fresh, chilled or frozen fish are subjected do not entail any real transformation of the fish.

RELEVANT HS CODE :
ex 03.04 (c)

REFERENCE :
41.745

ISSUE No. 14: OBTAINING OF SHARK'S FIN CAKE

OPTION A: Yes

58. Obtaining shark's fin cake from shark's fin fully reflects last substantial transformation. In the manufacturing of shark's fin cake, the starting material is shark's fin. In fact, not the whole shark's fin is suitable for making shark's fin soup. Such processes as scouring, skinning and setting obtain the suitable part from shark's fin, rendering it suitable for making shark's fin soup. The form, the shape and the utility of the starting material have undergone last substantial transformation.

OPTION B: Yes, provided that :

59. Shark's fin cake is obtained from fresh, chilled or frozen shark's fin.

OPTION C: No

60. The process for obtaining shark's fin cake from shark's fin is a simple process which does not reflect last substantial transformation.

RELEVANT HS CODE :
ex 03.05 (a)

REFERENCE :
41.745.

ISSUE No. 15: OBTAINING SALTED FISH OR FISH IN BRINE, INCLUDING HEAVY SALTED FISH

OPTION A: Yes

61. The process for producing heavy salted fish fully reflects last substantial transformation.
62. There are already definitions by FAO/WHO making a distinction between salted/salt fish on the one hand and heavy salted fish on the other hand.
63. Salted/salt fish is defined as :”fish which have been treated by either brining, dry-salting, pickle-curing or a combination of these treatments increasing the amount of salt in the fish beyond the limits ordinarily found in the fresh fish”.
64. Heavy salted fish is “salted fish and dried salted fish which has been fully saturated with salt which may be offered for consumption without further industrial processing”.
65. The obtaining of heavy salted fish is considered to be substantial transformation and it is described below.
66. In the modern fishing industry, neither heavy salting nor further drying of heavy salted fish is necessary to ensure the quality of the fish during transportation and storage. Thus, the EEA Protocol 4 on Rules of Origin, Article 6 description of insufficient “operations to ensure the preservation of goods in good condition during transport and storage” does not cover the products in question.
67. Furthermore, freezing the raw material is nowadays a better and even less expensive method for conserving the fish than heavy salting and drying. This is illustrated by the fact that some countries import frozen round fish (de-headed and gutted) in order to produce heavy salted fish and heavy salted dried fish (klip-fish). Obviously, therefore, heavy salting and drying the fish is obtaining a new, distinctive end-product, and not a way of ensuring food quality during transportation and storage.
68. Heavy salted fish and klip-fish are categorized according to specified product standards defined by the importers. The quality references between the different markets vary substantially. Therefore, the production of heavy salted and dried heavy salted fish is “tailor-made” for given markets, in accordance with consumer preferences.
69. Heavy salting and drying of heavy salted fish lead to a new product impossible to re-transform to the original product.
70. After thawing, the meat in a frozen fish will have the same functional (water-binding capacity) and sensory properties (taste, colour and aroma) as before freezing. The producers can therefore choose freely as regards the products they will make from the raw material. Heavy salted fish, in contrast, cannot be re-transformed to the starting point, even if the fish is soaked in fresh water for several days.
71. The maturity process of the fish meat is conducted by different physical, chemical and enzymic processes. The most visible effect is that the muscles lose about 50 % of their water, which is replaced by salt. The amount of salt in the salt-saturated fish meat is about 20_%. In short, the water goes out and the salt penetrates into the fish muscles. The changes in the fish are permanent.
72. During the ripening process, the structure of the fish meat is fundamentally changed. If one studies the muscles in the fish meat, one can see that the proteins are denaturing and aggregating. This means that the fish muscles become stiff, shrink and lose the properties of fresh fish meat. These

changes are impossible to reverse, even if the heavy salted fish is soaked in fresh water. However most of the water that was replaced by salt during the maturity process will be absorbed in the fish meat. However the fish meat has changed its sensory properties once and for all, i.e. the taste, colour and aroma are totally different compared to fresh fish.

73. If the heavy salted fish is being dried in order to produce klip-fish, the denaturation of the proteins and the changes in the sensory properties will be accentuated. No additional processing method could change these given characteristics, and heavy salted fish and klip-fish will thus have the same specific characteristics until consumption.

74. This degree of processing is time-consuming; it changes the product's physical character and represents a substantial value added to the product.

75. Production of heavy salted fish and klip-fish is a substantial transformation of the raw material, with reference both to physical transformation throughout the process and the number of processing steps, as well as the costs involved in the production.

OPTION B: No

76. Salting is based on controlling or reducing the quantity of water naturally occurring in the products, with a view to delaying the activity of micro-organisms. It is intended to preserve goods during transportation and/or storage and accordingly is a minimal operation.

RELEVANT HS CODE :
ex 03.05 (b)

REFERENCES :
41.417,41.745

CHAPTER 4

(See also Issue No. 4)

ISSUE No. 16: OBTAINING COFFEE CREAMER

OPTION A: Yes

77. Obtaining coffee creamer fully reflects last substantial transformation. In the manufacture of coffee creamer, the starting material is skimmed milk powder (possibly also from other dairy ingredients). Milk fat, water, emulsifiers and stabilisers are added in accordance with specifications. The product is sterilized at a specific temperature, then cooled before putting into packages. The final product has a specific use and is intended to be consumed by putting into coffee.

OPTION B: Yes, provided that :

78. Coffee creamer is obtained from liquid milk of heading 04.01.

OPTION C: No

79. The origin of coffee creamer is the country in which the liquid milk is obtained in its natural or unprocessed state.

RELEVANT HS CODE :
Ex 04.02 (a)

REFERENCE :
41.745

ISSUE No. 17: PRODUCTION OF RECONSTITUTED MILK

OPTION A: Yes

80. Production of reconstituted milk fully reflects last substantial transformation.

81. Milk is reconstituted from two main ingredients which are anhydrous (no moisture), whereas the end product is hydrous (rich in moisture), i.e. the essential nature of the product is changed considerably. Its physical composition and functional properties are diametrically opposed to those of its components. The production process is relatively complex and has to be carried out in a specially equipped facility. The processes are as follows :

- Reconstitution of the milk powder;
- Addition of milk fat;
- Stirring of the mixture;
- Homogenization, pasteurization, boiling.

82. Consequently, reconstituted milk originates in the country where the reconstituting processes are carried out using products of the same heading.

OPTION B: No

83. The production of reconstituted milk does not reflect last substantial transformation.

84. The process for reconstituting milk is not a particularly complex one and, above all, the product obtained has no specially different characteristics compared with the products used, since it is also milk.

85. The origin criteria proposed for the product differ, one would retain origin of the liquid milk, the other would confer origin of the milk powder or condensed milk, from which it is produced.

RELEVANT HS CODE :
ex 04.02 (b)

REFERENCES :
41.745, 41.879.

ISSUE No. 18: OBTAINING OF CONDENSED MILK

OPTION A: Yes

86. Obtaining condensed milk is considered to reflect last substantial transformation. The process (or processes) for obtaining condensed milk from liquid milk or, by reversibility, from skimmed milk powder or from anhydrous milk fats to which sugar or sweetening matter may or may not have been added, is a complex one which results in a product that is completely different from the products used. The origin of condensed milk is the country where it is produced.

OPTION B: Yes, provided that :

87. The starting point for the process is liquid milk of heading 04.01. The origin of the milk is the country where the condensed milk is produced from liquid milk of heading 04.01.

OPTION C: No

88. Neither removal of the water contained in milk nor the addition of sugar or other sweetening matter in any way alters the milk molecule. The origin of the milk is the country where the liquid milk is obtained in its natural or unprocessed state.

RELEVANT HS CODE :

ex 04.02 (c)

REFERENCES :

41.745, 41.879

ISSUE No. 19: OBTAINING OF MILK POWDER

OPTION A: Yes

89. Here a solid product is obtained by removing the water contained in liquid milk. The method of removal is drying of the liquid milk. The functional properties of the end product (skimmed milk powder or whole milk powder) are a key element to be taken into account when determining substantial transformation. Milk powder is solid and usually anhydrous; it is richer in proteins (skimmed milk powder) and in fats (whole milk powder) than ordinary fresh milk. In addition, it can be kept for far longer than fresh milk - particularly skimmed milk powder which will keep for three years if conserved under the correct conditions. Consequently, the obtaining of milk powder fully reflects last substantial transformation.

OPTION B: No

90. Partial or total removal of the water in milk in no way alters the milk molecule. The origin of the milk is the country in which the liquid milk is obtained in its natural or unprocessed state.

RELEVANT HS CODE :

ex 04.02 (d)

REFERENCES :

41.745, 41.879.

ISSUE No. 20: OBTAINING OF MILK PRODUCTS OTHER THAN BUTTERMILK OR WHEY

OPTION A: Yes

91. Obtaining milk products such as yoghurt, kephir, fermented or acidified milk and the like from liquid milk, from concentrated milk (whether or not in powder form) or from reconstituted milk fully reflects last substantial transformation. Such milk products have a totally different composition from milk. They also have characteristics and uses that differ from those of milk. Consequently, obtaining of these products is considered to reflect last substantial transformation.

OPTION B: No

92. Obtaining milk products such as yoghurt, kephir, fermented or acidified milk and the like from liquid milk, from concentrated milk (whether or not in powder form) or from reconstituted milk does not reflect last substantial transformation. The origin of these products is the country where the milk is obtained in its natural or unprocessed state.

RELEVANT HS CODES :

Ex04.03(a) - ex04.03(c) and 04.04

REFERENCES :

41.438, 41.745, 41.879

ISSUE No. 21: OBTAINING OF BUTTERMILK AND WHEY

OPTION A: Yes

93. The obtaining of buttermilk or whey fully reflects last substantial transformation. The manufacture of buttermilk entails skimming of milk (separation of the fat) in separators comprising a bowl that is rotated very rapidly. Under the effect of centrifugal force the fat globules, which are lighter, gather around the rotating axis and are drawn, with a fraction of the milk, to the cream outlet. The separation is facilitated by a stack of truncated discs integral with the rotating axis. The cream separated in this way is subjected to churning in order to convert it into butter. Churning, which entails subjecting the cream to the action of paddles turning rapidly in a cylinder, gives two products : butter and a milky liquid known as buttermilk. Whey is the combination of the natural components of milk which remain after the fat and casein have been eliminated. The process for eliminating the fat and casein in order to obtain whey is a complex one which requires considerable experience and know-how. These products (buttermilk and whey) have a totally different composition from milk. They also have characteristics and uses that differ from those of milk.

OPTION B: No

94. Obtaining buttermilk or whey from liquid milk, from concentrated milk (whether or not in powder form) or from reconstituted milk does not reflect last substantial transformation. The origin of these products is the country where the milk is obtained in its natural or unprocessed state.

RELEVANT HS CODES :

ex04.03(b), 04.04

REFERENCES :

41.438, 41.745, 41.879,

ISSUE No. 22: OBTAINING OF PROCESSED CHEESE

OPTION A: Yes.

95. Obtaining of processed cheese from other cheese classified in the same heading fully reflects last substantial transformation. The constituents of the mixtures (one or more varieties of cheese and one or more of the following : cream or other dairy products, salt, spices, flavouring, colouring) are chosen to give the desired flavour and colour, and are then blended with emulsifying salts, usually di- or trisodium citrate or tetrapotassium diphosphate, and water. The mix is heated to 80 - 85 C for five to eight minutes in a batch cooker, or extrusion-cooked in an equivalent process. The cheese is then formed into portions or slices before packaging.

OPTION B: No

96. The process for obtaining processed cheese is a simple one which consists, purely and simply, of mixing various sorts of cheese and melting them by means of heat or emulsifiers.

RELEVANT HS CODE :
0406.30

REFERENCES :
41.422, 41.438, 41.745

ISSUE No. 23: REMOVING EGGS FROM THEIR SHELL, COMBINED WITH OTHER OPERATIONS

OPTION A: Yes

97. When combined with one or more other operations, the removal of eggs from their shell fully reflects last substantial transformation, as it radically transforms the eggs and make them suitable for specific uses. Those operations may be cooking by steaming or by boiling in water, moulding, drying, freezing or otherwise preserving, whether or not containing added sugar or other sweetening matter.

OPTION B: No

98. Removing eggs from their shell, whether or not combined with other operations, cannot reflect last substantial transformation. These are simple preserving processes which do not substantially alter the eggs.

RELEVANT HS CODES :
0408.91, 0408.99

REFERENCE :
41.745

ISSUE No. 24: SEPARATING EGG YOLKS FROM EGGS

OPTION A: Yes

99. Separating egg yolks from whole eggs constitutes a last substantial transformation. It is a complex process requiring considerable know-how and appropriate technology. The product obtained is different from the initial one.

OPTION B: No

100. Separating egg yolks from whole eggs does not constitute a last substantial transformation. There is no new element to transform the two natural components of an egg: the white and the yolk. These two components are purely and simply separated so that each can be used for its own specific purpose.

RELEVANT HS CODES:
0408.19

REFERENCE:

41.745

ISSUE No. 25: PROCESSING DRIED EGG YOLKS

OPTION A: Yes

101. Processing dried egg yolks by operations such as cooking by steaming or by boiling in water, moulding, freezing or otherwise preserving, whether or not containing added sugar or other sweetening matter, is a last substantial transformation.

OPTION B: Yes, provided that:

102. Processing dried egg yolks does not constitute a last substantial transformation, unless carried out in the same country as both the separation of the egg from its shell and the drying operation.

OPTION C: No

103. Processing dried egg yolks does not constitute a last substantial transformation.

RELEVANT HS CODES:

0408.11, 0408.19

REFERENCE:

41.745

CHAPTER 6

ISSUE No. 26: CHANGE TO BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS OR RHIZOMES IN GROWTH OR IN FLOWER FROM A DORMANT STATE

OPTION A: Yes

104. Change to bulbs, tubers, tuberous roots, corms, crowns or rhizomes, in growth or in flower, of subheading 0601.20, from a dormant state (subheading 0601.10), involves a substantial transformation. These two types of products are substantively different in appearance, utility and commercial, aesthetic or decorative value. The rule should be a "CTSH".

OPTION B: No

105. The origin of the goods should be the country in which the dormant bulbs, tubers, etc. are grown and harvested. The change to dormant bulbs, tubers, etc. does not involve any substantial transformation.

RELEVANT HS CODE:

0601.20

REFERENCE:

41.745

ISSUE No. 27: MANUFACTURE OF WREATHS, FLOWER BASKETS, BUTTONHOLES AND THE LIKE

OPTION A: Yes

106. The manufacture of wreaths, flower baskets, buttonholes and the like constitutes a substantial transformation.

107. The obtaining of these products requires numerous processes such as drying, bleaching, dyeing or matching of shapes and colours. The products obtained have different uses and characteristics to the materials used.

108. Consequently, wreathes, flower baskets, button holes and the like originate in the country where they are manufactured from products of the same heading 06.04.

OPTION B: No

109. The manufacture of wreaths, flower baskets, buttonholes and the like from the various products of heading 06.04 does not constitute a substantial transformation.

110. These products can be obtained by relatively simple processes and they do not constitute new products.

111. Consequently, the products originate in the country where their constituent plants grew.

RELEVANT HS CODES:
ex-06.03(a), ex-06.04(a)

REFERENCE:
41.745

ISSUE 28: DRYING, DYEING OR BLEACHING CUT FLOWERS OR FLOWER BUDS

OPTION A: Yes

112. Drying, dyeing or bleaching cut flowers or flower buds is a substantial transformation which results in a new product with different characteristics and uses.

OPTION B: No

113. Cut flowers and flower buds, whether fresh, dried, dyed, bleached or impregnated, originate in the country in which the plants grew.

RELEVANT HS CODE :
ex-06.03(b)

CHAPTER 7

(See also Issues Nos. 4 and 10)

Issue No. 29 OBTAINING POWDERED VEGETABLES

OPTION A: Yes

114. The obtaining of powdered vegetables from vegetables, including fresh, dried or freeze-dried vegetables constitutes a substantial transformation. The rule proposed is “CTHS”.

OPTION B : Yes, provided

115. The obtaining of powdered vegetables from vegetables, other than dried or freeze-dried vegetables, is a substantial transformation. Merely powdering dried vegetables is not a substantial transformation. The rule proposed is “CTH”.

RELEVANT HS CODE :

ex-07.12 (a)

REFERENCES :

41.422, 41.745

CHAPTER 8

(See Issues Nos. 4 and 10)

CHAPTER 9ISSUE No 30: DECAFFEINATION OF COFFEE

OPTION A: Yes

116. Decaffeination of coffee is a substantial transformation. It is an industrial process involving the use of various solvents which results in a commercially distinct new product which meets a specific consumer requirement for coffee which does not contain caffeine.

117. Decaffeination is a process prior to roasting where 96% to 98% of caffeine is extracted from the raw beans. This process disrupts the physical and chemical structure of the beans and, therefore, the flavour of the coffee. The methods involved vary with different solvent application, namely Methylene Chloride (MC), Ethyl Acetate (EA), water process (natural) and liquid carbon dioxide (CO₂). The final product of this decaffeinated coffee is still raw (green). To brew this decaffeinated coffee it has to undergo the normal roasting process. To date, no solvent can be claimed to specifically bind or extract caffeine substance only. Other coffee substances will dissolve into the solvent during the decaffeination process. Therefore, decaffeinated coffee tastes different from the non-decaffeinated coffee.

118. Decaffeination brings about a change in the chemical structure of the input material. Therefore, decaffeination should be considered as resulting in a new product which has undergone its last substantial transformation.

OPTION B: No

119. Decaffeination is not substantial transformation because, as discussed below, it does not affect the main characteristics of the product.

120. Coffee is a fruit from which one can obtain a beverage of certain organoleptic characteristics (aroma, acidity, bitterness and body). These organoleptic characteristics are determined by a combination of: the species (arabica or robusta); the place of cultivation (latitude, altitude, soil); climate conditions

(exposure to sun and rain); the methods of harvesting the beans (fruit from the plant); and the methods of processing the fruit into the green dry bean. The species is essential because it has a determined number of chromosomes which, in interaction with the above-mentioned conditions, confer its main organoleptic characteristics. The harvesting and processing of coffee at the place of cultivation determines the quality of taste and flavour, but can also result in some defects (e.g. overly prolonged fermentation of the bean results in an undesirable flavour) that cannot be corrected by the decaffeination process.

121. The organoleptic characteristics are determined by the combination of the above factors and are not modified by decaffeination. Decaffeination is the partial removal of caffeine, one of 113 elements present in coffee. Decaffeination is carried out by adding water, organic solvents or hypercritical gases. The success of the process of decaffeination relies on the partial removal of caffeine without changing the characteristics of taste of each coffee.

RELEVANT HS CODES:

0901.12, 0901.22

REFERENCES:

41.447, 41.504, 41.745

ISSUE No. 31: ROASTING OR TOASTING OF COFFEE

OPTION A: Yes

122. Roasting of coffee is a substantial transformation. Coffee is always roasted for use. Roasting consists of dry distillation with the formation of new components that produce the flavour and aroma. The aroma results from a combination of aldehydes, alcohols and phenols. Green coffee beans can be stored for long periods, but in roasted coffee the aldehydes are gradually reduced and phenols and H_2S are formed with change in flavour. The diacetyl is converted to acetylmethylcarbinol with loss of aroma. This chemical change in the product should be recognised as the last substantial transformation. This is in keeping with similar decisions made in other chapters

123. Roasting of coffee is done in a coffee-roasting facility at high temperatures of 200 C-260 C. A complex series of reactions takes place during roasting. The resulting chemical composition differs radically from that of the original green beans. Every second of roasting causes the elements of the green beans to decompose or to form other intermediaries. These intermediaries include caffeine, sugars, water, oil, protein, chlorogenic acid, tannin, caffetannin, caffeic acid, starch, trigonelline, fibrous material, ash and traces of vitamins.

124. During roasting at above 200 C, all moisture in the beans is expelled. The volume of the shells increases but there is weight loss due to loss of moisture and other volatile decomposition products (gases, e.g. CO_2). With heat, gases form in the beans and cause the shells to expand in volume. The colour change is caused by caramelization of the sugars. The darker roast is due to carbonisation.

125. The green coffee beans have been substantially transformed after roasting as follows :

(a) Loss in weight of up to 24% for the darkest roast and about 15% for the light roast, owing to evaporation during roasting. Moisture content is reduced to about 2% of the weight of the roasted beans. Unroasted beans have a moisture content of 12% - 14%.

(b) Increase in volume due to formation and expansion of gases, mainly CO_2 , and other natural fragrances (coffee). This induces the shell to expand between 50% - 80%. It also makes it easier to crush the beans during the grinding process.

(c) Unroasted beans are green or yellowish (old crop), hard and taste raw (fresh crop). The moisture content is between 12% - 14%. Changes in colour and texture range from light cinnamon to very dark colour, depending on the roaster's technology. During the roasting, the unroasted beans change from green to light cinnamon to dark roast. The colour depends on individual preference or standard.

(d) Taste varies according to duration of roasting:

Cinnamon colour - nutty

Medium roast - aromatic

Dark roast - pungent and bitter fragrance.

(e) Chemical changes occur and these affect the quality of the aroma and flavour of the final product. After roasting, the aroma will continue to be released.

OPTION B: No

126. Roasting is not substantial transformation because it does not affect the organoleptic characteristics of the product. Coffee is wholly obtained in the place of production of the bean.

127. The organoleptic characteristics of coffee (aroma, acidity, bitterness and body) are determined by a combination of the chromosomic composition of the coffee species (arabica, 44 chromosomes, or robusta, 22 chromosomes), the place of cultivation (latitude, altitude, soil), climate conditions (exposure to sun and rain), the methods of harvesting the beans (fruit from the plant) and the processing methods of the fruit into the green dry bean. The species is essential because it has a determined number of chromosomes which, in interaction with the above-mentioned conditions, confer the main organoleptic characteristics. This gives a specific chemical composition which is responsible for the final taste. The harvesting and processing of the coffee fruit to obtain the coffee bean determines the quality of taste and flavour and can also result in certain defects (e.g. overly prolonged fermentation of the bean results in an undesirable flavour) that cannot be corrected by the roasting process.

128. The organoleptic characteristics are determined by the combination of the above factors. These organoleptic characteristics are intrinsic in the coffee bean and cannot be modified by mere roasting.

129. Roasting is not a substantial transformation for the following reasons:

(a) Roasting of coffee is a simple process practised since 1554, whereby dry heat is added (between 200° and 300° C) with the purpose of eliminating water and facilitating the preparation of the beverage. The process is so simple it can be done at home in the stove or in the oven, because it does not require precision with regard to temperature or its duration.

(b) In this process, no new substance is added and no new product is obtained. All the complex biochemical reactions that are responsible for the final flavour, aroma, bitterness and acidity, and which identify the beverage, have occurred in the geographical place where the coffee trees are cultivated.

(c) The results of roasting depend solely on the intrinsic characteristics present in the green coffee which depend on the genome expression (genes and environment). Consequently, the organoleptic characteristics that can be obtained from the beverage depend entirely on the characteristics that already existed in the green coffee. Roasting cannot create any particular organoleptic characteristics that were not previously in the green coffee beans.

(d) Roasting of coffee cannot be compared with cooking of other products. By the nature of the process and the nature of the product, it can only be compared with the same process when applied to shelled nuts and fruit.

(e) It does not alter the chemical composition of the basic organic components. For example, the content of caffeine in the arabica green bean is 1.2%, while after roasting it is 1.3%. Similarly, the trigonelline content is 1% before and after roasting; lipids, which are the element determining the aroma, constitute 16.2% in the green bean and 17% in the roasted bean; minerals constitute 4.2% before and 4.5% after roasting.

(f) Roasting does not affect consumer preferences, but merely tries to bring out intensities in the intrinsic qualities of each green coffee bean. So much so that beans from different origins are roasted separately.

(g) The fact that roasting does not affect the organoleptic characteristics of the bean can be demonstrated in several ways:

Different coffee results from roasting different species (arabica or robusta). After similar conditions of roasting, each group of beans shows the characteristics that belong to its own species and geographical origin, and it is impossible to obtain the organoleptic characteristics of one from the other.

Different coffee results from roasting beans of the same species but grown in different places.

Green coffee beans are traded based on a sample of the taste of the bean. Consequently, each bean is roasted for tasting and then sold.

Roasting does not determine the use of coffee. Any roasted bean can be used for any preparation (i.e. American coffee, special coffee). The difference depends on the preparation method of the beverage and the machine used for this purpose, but in no way depends on the roasting. Moreover, roasting as opposed to blending does not reflect consumer preference, but merely tries to bring out the qualities intrinsic in the green bean.

130. It is important to clarify that roasting of coffee is not a dry distillation process. Distillation is a process of separation of more volatile materials from less volatile materials by a process of vaporisation and condensation.

RELEVANT HS CODES :

0901.21, 0901.22

REFERENCES :

41.423, 41.447, 41.504, 41.745

ISSUE No. 32: MIXTURE OF COFFEE AND COFFEE SUBSTITUTE

OPTION A: Yes

131. Coffee substitutes containing coffee in any proportion are substantially different from products obtained from pure coffee. Mixing coffee of heading 09.01 with any other material used as coffee substitute is origin conferring because the result of this process is a new and different product. The rule would be "CTSH".

OPTION B: No

132. Adding coffee substitutes to real coffee is a simple mechanical process and it does not change the origin of the real coffee.

133. One option for the rule is “CTH” which would mean that the country of origin is the country where the coffee plant grew. Under another option the country of origin is the single country in which all components, i.e. not only the coffee but also the coffee substitute and any other ingredients, were obtained in their natural or unprocessed state.

RELEVANT HS CODE:

ex 0901.90 (a)

REFERENCES:

41.423, 41.504, 41.745

ISSUE No. 33: BLENDING TEA

OPTION A: Yes

134. Blending of tea leaves or tea dust substantially transforms the input used. The finished blend is different from the starting materials in terms of purity, grades, fragrance and flavour. Blending is also a process that requires great skill. Without blending, the consistency of the tea quality could not be guaranteed. Each blending of tea is based on the need to satisfy a precise taste requirement on the part of the consumer. Consequently, the origin of blended tea is the country where the blending takes place.

OPTION B: Yes, provided that

135. The blending is deliberate and proportionally controlled. Clearly, only this category of blends reflects last substantial transformation. Other categories of blends are to be regarded as simple mixtures which do not confer origin. (As indicated in Basket 2 Chapter Note, the TCRO is still to define origin criteria for blended or mixed goods)

OPTION C: No

136. The quality of tea is basically determined by the fresh leaves which contain several hundred chemical components, such as polyphenol, protein, amino acid, vitamins, pigment enzyme, mineral elements, etc. Different environments produce different varieties and qualities of tea leaves. The origin of tea should be the country in which the plants grew.

RELEVANT HS CODES:

ex 09.02 (a), ex 09.02 (b)

REFERENCES:

41.632, 41.745, 41.878

ISSUE No. 34: PLACING TEA IN INDIVIDUAL BAGS

OPTION A: Yes

137. The placing of tea in tea-bags is considered a last substantial transformation. It is a specific process which results in a new commercial article, very different from the initial product. This process not only changes the presentation of the tea but, above all, makes it possible to modify the release of the flavour. The origin of tea in tea-bags is the country where the tea was placed in the bags.

OPTION B: No

138. The placing of tea in tea-bags is not a last substantial transformation. This process does not affect the flavour of the tea. The flavour, taste and general quality of tea depend on where the tea was obtained and the processing in the country where it was obtained. The origin of tea in tea-bags is the country where the plants grew. The same applies to infusions presented in individual bags and obtained from plants, parts of plants or fruits of kinds primarily used in perfumery or in medicine.

RELEVANT HS CODES:

ex 09.02 b) and ex 09.02 (c)

REFERENCE:

41.745

ISSUE No. 35: CRUSHING AND/OR GRINDING

OPTION A: Yes

139. For spices of Chapter 9, crushing and/or grinding are considered to reflect the last substantial transformation. They change the character of the goods by :

- Increasing their surface area, thereby enhancing the transfer of flavouring agents to the product to be flavoured;
- Releasing essential oils that are inside the seed or leaf, making these flavouring ingredients more easily available and more intense; and
- Creating a form of the seasoning that can be precisely measured for dispensing during cooking.

140. The same changes are obtained when crushing and/or grinding plants or parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut.

141. The process therefore substantially changes those products into a new and different product. Consequently, the origin of these products is the country where the crushing and/or grinding takes place.

OPTION B: No

142. Crushing and/or grinding are not substantial transformations. All the characteristics of the spices of Chapter 9 or of the above-mentioned plants and parts of plants are determined when they are growing. Crushing and/or grinding merely release properties already present in those products. Consequently, the origin is the country where the plants grew.

RELEVANT HS CODES:

0904.12, ex 0904.20 (a), ex 09.05 (a), 0906.20, ex 09.07 (a), ex 09.08 (a), ex 09.09 (a), ex 09.10 (b) and ex 12.11 (b).

REFERENCE:

41.745

ISSUE No. 36: OBTAINING OF CURRY OR OTHER MIXED SPICES

OPTION A: Yes

143. Obtaining curry or other mixed spices is a last substantial transformation. The process is complicated, involving grinding, sieving, heating or roasting and mixing, and requires considerable know-how in controlling the percentage of the constituent materials to produce the right taste, hotness, colour and flavour. The resultant product acquires characteristics different from the original ingredients.

OPTION B, provided that:

144. Obtaining “mixtures referred to in Note 1(b) to this Chapter” is origin-conferring for the same reasons as given above. But some prefer that the rule be based on:

“CTHS, provided

- the mixing changes the character of products or gives the essential character to products; or
- the know-how of mixing (e.g. percentage of constituent materials, taste and flavour) is indispensable; or
- the mixing is carried out through complicated processes”.

(As indicated in Basket 2 Chapter Note, the TCRO is still to define origin criteria for blended and mixed goods)

OPTION C: No

145. Obtaining curry or other mixed spices is not regarded as origin-conferring. The basic characteristics of the species derive from the input ingredients (i.e. the seeds, leaves or any other parts of the spice plants). The origin of the mixed spices or curry should be traced back to the country in which the spice plants are grown.

RELEVANT HS CODES:

ex 09.10 (a), and ex 09.10 (c)

REFERENCES:

41.423, 41.745

CHAPTER 12

ISSUE No. 37: OBTAINING FLOURS OF OIL SEEDS OR OLEAGINOUS FRUITS

OPTION A: Yes

146. Flours or meals of oil seeds, or oleaginous fruits of heading 12.08 are obtained from the oil seeds or oleaginous fruits of headings 12.01 to 12.07 by grinding. The process gives new appearance, form and utility to the original products and is therefore considered a last substantial transformation.

OPTION B: No

147. Grinding is considered a simple operation. It does not change the characteristic of the original seeds or fruits to a significant extent. The origin of the flours or meals of oil seeds and oleaginous fruits should be traced back to the country where the oil seed plants or the oleaginous fruit bearing plants are grown.

RELEVANT HS CODE:

12.08

REFERENCE:

41.745

ISSUE No. 38: PLACING IN INDIVIDUAL BAGS PLANTS, PARTS OF PLANTS AND FRUITS OF KINDS PRIMARILY USED IN PERFUMERY OR IN MEDICINE

OPTION A: Yes

148. The placing in individual bags of plants, parts of plants and fruits of kinds primarily used in perfumery or in medicine is considered a last substantial transformation. It is a specific process which results in a new commercial article, very different from the initial product. This process not only changes the presentation of the products but, above all, makes it possible to modify the release of the flavour. The origin of plants, parts of plants and fruits of kinds primarily used in perfumery or in medicine, in individual bags, is the country where those products were placed in the bags.

OPTION B: No

149. The placing in individual bags of plants, parts of plants and fruits of kinds primarily used in perfumery or in medicine does not reflect the last substantial transformation. The origin of those products, whether or not in individual bags, is the country where the plants from which they are derived were grown.

RELEVANT HS CODE:

ex 12.11 (c)

REFERENCE:

41.745

CHAPTER 13

ISSUE No. 39: COLLECTION OR EXTRACTION OF LAC, NATURAL GUMS, RESINS, GUM-RESINS, OLEORESINS, VEGETABLE SAPS AND EXTRACTS

OPTION A: Yes

150. The collection or extraction of lac, natural gums, resins, gum-resins, oleoresins, vegetable saps and extracts is a substantial transformation. Obtaining these products entails skilful operations on the various plants which bear them. The products collected or extracted are, moreover, completely different from the plants from which they are obtained. Consequently, the origin of these products is the country where they are collected or extracted from the plants which bear them. The origin criterion is therefore expressed by a “Change-of-Chapter” rule.

OPTION B: No

151. The collection or extraction of lac, natural gums, resins, gum-resins, oleoresins, vegetable saps and extracts is not a substantial transformation. The necessary processes do not present any particular difficulty : often it is simply a matter of collecting or obtaining by spontaneous exudation, by incision or by draining using solvents. Consequently, the origin of these products is the country where the plants from which they come grew.

RELEVANT HS CODE:
13.01

REFERENCE:
41.745

CHAPTER 14

ISSUE No.40: OBTAINING VEGETABLE PLAITING MATERIALS OR VEGETABLE PRODUCTS OF HS CHAPTER 14

OPTION A: Yes

152. Obtaining vegetable materials, primarily used for plaiting, stuffing or padding or in brooms or brushes, is a substantial transformation. The collection of these materials from the plants whence they come requires considerable work and special operations. Products obtained in this way are intended for highly specific uses.

153. Consequently the origin of these products is the country in which they were collected from the plants. The origin criterion is therefore expressed by a change of Chapter rule.

OPTION B: No

154. Obtaining vegetable materials, primarily used for plaiting, stuffing or padding or in brooms or brushes, is not a substantial transformation. The operations which must be carried out to remove them from plants does not present any specific difficulty.

155. Consequently, the origin of the vegetable materials of Chapter 14 is the country in which the plants grew.

RELEVANT HS CODES:
1401.10, ex 1404.20(c), 1401.90, 14.02, 14.03, 14.04

REFERENCE:
41.745

ISSUE No. 41: OBTAINING THE CORE OR PEEL OF RATTAN CANE

OPTION A: Yes

156. Obtaining the core or peel of rattan cane is a substantial transformation. shaping for plaiting purposes. In addition, the products obtained have special properties and are intended for more specific uses.

157. The origin of the core or peel of rattan is therefore the country where they are obtained from the rattan cane. The origin criterion is expressed by a change of split subheading.

OPTION B: No

158. Obtaining the core or peel of rattan cane is not a substantial transformation. The operations to obtain these products are not particularly complex. The products obtained are not products with truly new characteristics.

159. Consequently, the origin of the core or peel of rattan is the country in which they were collected from the plants concerned. The origin criterion is therefore expressed by a change of Chapter rule, or the country in which the plant grew.

RELEVANT HS CODES:
Ex 1401.20 (a)

REFERENCE:
41.745

ISSUE No.42: COATING RATTAN CANE, CORE OR PEEL WITH PVC

OPTION A: Yes

160. Coating rattan cane, core or peel with PVC is a substantial transformation. The PVC coating results in a new product with specific uses, greater strength and more durability. The origin of the cane, core or peel of rattan coated with PVC is therefore the country in which these products are obtained from rattan cane, core or peel. The origin criterion is therefore expressed by a change of split subheading rule.

OPTION B: No

161. Coating rattan cane, core or peel with PVC is not a substantial transformation. The operations required for this purpose are not particularly complex. The products obtained do not have truly new characteristics.

162. The origin of the PVC-coated cane, core or peel of rattan is therefore the country in which the coated materials were collected from the plants whence they come. The origin criterion is therefore expressed by a change of Chapter rule, or the country in which the plant grew.

RELEVANT HS CODE:
ex 1401.20(b)

REFERENCE:
41.745

CHAPTER 15

ISSUE No. 43: PRODUCTION OF PIG OR POULTRY FAT FROM RAW PIG OR POULTRY FAT

OPTION A: No

163. The obtaining of pig or poultry fat from raw fat of heading 20.09 is a process which does not modify the characteristics of the unrendered fat. Moreover, given that the melting of other fats of heading 15.02 is generally excluded as conferring origin (the raw and melted fats being classified together in heading 15.02), it is proposed to exclude changes from heading 02.09 to heading 15.01.

OPTION B: YES

164. The change from animal materials of Chapter 2 to the fats of heading 15.01 is considered to result in substantial transformation.

RELEVANT HS CODE:

15.01

ISSUE No. 44: OBTAINING CLEAVAGE PRODUCTS OF HEADING 15.03 FROM ANIMAL FATS

OPTION A: YES

165. Substantial transformation of fats takes place when cleavage products including stearins, oleo oils and tallow oils are extracted from animal fats

OPTION B: No

166. The physical separation of these products does not change their principal character as animal fats.

RELEVANT HS CODE:

15.03

REFERENCE:

41.745

167. For issues 45 through 48 below the Technical Committee has retained for further elaboration the definitions of: refining; re-refining or further refining; deodorizing; re-deodorizing; and fractionation as Basket 2 issues. The draft templates to be considered by the TCRO are forwarded for information to the CRO.

ISSUE No. 45: PRODUCTION OF REFINED FATS AND OILS FROM CRUDE FATS AND OILS (TCRO DRAFT ONLY)

OPTION A: Yes

168. Crude oil is not suitable for direct consumption because it has not only the peculiar smells of crude fats and oils but also impurities such as phospholipid, free fatty acid coloring matters and small quantities of metals. Therefore, in terms of Chapter 15, “refining” can be defined as the process in which impurities are removed while the useful ingredients such as tocopherol are retained as much as possible.

169. The term “fully refined” refers to an oil which has been refined, bleached and deodorized. The refining itself, which is normally the first step, is of two types: physical (steam) refining; or chemical (caustic) refining, both of which permit the removal of oil-insoluble materials. Bleaching (usually by adding bleaching clay at elevated temperature and then filtering to remove the clay) and de-odorization (usually by steam distillation which also may remove some pigments) are the final steps in “full refining” of oils. The cumulation of these steps results in substantial transformation of the crude fats or oils.

OPTION B: Yes

170. Substantial transformation takes place at two different stages during the refining process. First, the processes of filtering, degumming, neutralizing and bleaching result in oil from which undesirable natural by-products have been removed. Second, deodorization removes flavour and odour compounds to produce a neutral tasting oil. This is achieved by bubbling steam through the oil at

an elevated temperature under a vacuum. This provides the oil with significantly different characteristics from the bleached oil in terms of colour and taste.

OPTION C: No

171. The term “refined” is not currently defined in the HS with regard to the fats and oils of Chapter 15. In developing the HS, the HSC considered possibly x-ing out “refined” products by name but decided not to do so because the term was neither sufficiently defined nor consistently used.

172. Furthermore, some crude oils, such as olive oil, require mere washing and filtering to produce product that is ready for human consumption. Would such a process be considered refining?

173. The simplicity of many of these processes for some oils raises the question how they could be considered to be substantially transformed by refining. All these oils are recognizable as oils when in their crude state, and the essential characteristics that define them throughout the manufacturing process - odor, flavor, mechanical properties - remain the same. In this sense, refining, however it is defined, serves to prolong the shelf life of the oil and sometimes to remove impurities and sometimes undesirable taste elements.

RELEVANT HS CODES:

15.01 to 15.15

REFERENCES:

41.504, 41.505; 41.531, 41.632; 41.735, 41.745

ISSUE No. 46: OBTAINING FRACTIONS OF FATS OR OILS (TCRO DRAFT ONLY)

OPTION A: YES

174. Substantial transformation takes place when oils and fats are fractionated. Fractionation of the oils and fats including the following involves substantial transformation :

- a) refined, bleached and deodorised (RBD) palm olein to RBD palm mid fraction;
- b) RBD pal kernel oil to RBD palm kernel stearine;
- c) RBD pal kernel oil to fully refined palm kernel oil fraction.

Fractionation Process

1. Vegetable oils are fractionated to yield a hard fraction with a melting point of 30 C to 38 C. This hard fraction is suitable for the manufacture of confectionery products such as compound chocolates, filling creams, caramels and toffees. Three methods are commercially available to fractionate vegetable oils. These are:

- a)Physical fractionation
- b)Detergent fractionation
- c)Solvent fractionation

Crystallisation

1. The input, RDB palm olein or RBD palm kernel oil, is mixed with a warm solvent (acetone) and then cooled down at a controlled rate in a specially designed crystalliser. When the desired temperature is reached, the high melting point fraction crystallises leaving behind the low melting point

fraction in solution. Proper control of the oil content, moisture content, cooling rate and the rotation speed of the agitator (stirrer in the crystalliser) are essential for the formation of stable fat crystals.

Filtration

2. The mixture or slurry (suspension of fat crystals) is then charged into a special vacuum filter to separate the fat crystals from the solution. After filtration, the cake (fat crystals) is removed by washing with the solvent. Proper control of the vacuum and temperature of the washing solvent are important to ensure that the low melting point fraction is completely removed from the cake.

Solvent Recovery

3. The altered fat crystals are heated under vacuum in a special chamber to remove the residual solvent. The solvent is also recovered from the low melting point fraction by the same process. The recovered solvent is then recycled back to the crystalliser after passing through a distillation unit to remove any residual moisture. Proper control of temperature and vacuum in the distillation unit are important to ensure that the moisture content of the solvent is kept low. The filtered fat crystals are recovered as either RBD palm mid fraction, RBD palm kernel stearine or fully refined palm kernel oil fraction depending on the input used.

4. The input has been substantially transformed into a new and different product for specific use. Before fractionation, the RBD palm olein is a liquid at room temperature with a melting point of not more than 24 C while the RBD palm kernel oil has a melting point of 25 C-29 C, which constitutes as a liquid oil at room temperature. After fractionation, the RBD palm olein and RBD palm kernel oil are substantially transformed into a crystal fat with a melting point of 30 C-38 C. The specific melting point of the product obtained as a result of the fractionation process is critical to its use in the confectionery industry.

5. The resultant products can be used alone or blended with other vegetable fats to make products like compound chocolates, filling creams, caramels or toffees. In addition, RBD palm kernel stearine and fully refined palm kernel oil fraction command a high premium over the raw material with a 50 %-60 % increase in price due to the intricate and costly process involved.

OPTION B: No

6. Fractionation does not result in substantial transformation of the input materials.

RELEVANT HS CODES:

15.01 to 15.15

REFERENCES:

41.531, 41.735; 41.745; 41.869

ISSUE No. 47: RE-REFINING OR FURTHER REFINING (TCRO DRAFT ONLY)

OPTION A: Yes

7. Re-refining is a second refining operation undertaken to correct deficiencies remaining from the first refining process, e.g., to remove levels of iron or other impurities to meet quality standards. This process is principally for palm olein and palm stearin. It is one of several modifications which may be required, depending upon the end product, which is a final process in substantially transforming the characteristics of the oil. (See related proposal applicable to heading 15.04 and subheading 1515.90 concerning the combination of re-refining, deodorising and barrelling).

OPTION B: No

8. These are considered simple processes. All these oils are recognizable as oils when in their crude state, and the essential characteristics that define them throughout the manufacturing process - odor, flavor, mechanical properties - remain the same. In this sense, refining, however it is defined, serves to prolong the shelf life of the oil and sometimes to remove impurities and sometimes undesirable taste elements.

RELEVANT HS CODES:

15.01 to 15.15

REFERENCES:

41.745; 41.632, 41.869

ISSUE No. 48: RE-DEODORIZING REFINED OILS (TCRO DRAFT ONLY)

OPTION A: Yes

9. Refined oils can be re-deodorized, or steam stripped, to further remove impurities followed by treatment with citric acid and antioxidant to improve the stability of the oil. The process also improves the color and flavor of the oil. (See related proposal applicable to heading 15.04 and subheading 1515.90 concerning the combination of re-refining, re-deodorising and barrelling).

OPTION B: No

10. The re-deodorization of refined oils results in improvements to shelf life and other qualities, but does not bring about changes in the characteristics inherent in the oil. There is, accordingly, no substantial transformation of the input refined oils when they are subjected to re-deodorization.

RELEVANT HS CODES:

15.01 to 15.15

REFERENCES:

41.745; 41.632, 41.869

CHAPTER 16

ISSUE NO. 49: MANUFACTURE OF PRODUCTS CLASSIFIED IN CHAPTER 16 FROM MEAT, OFFAL, BLOOD, FISH, CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES OF CHAPTER 2 OR 3

OPTION A: Yes

11. The obtaining of food preparations, preserved products, extracts or juices of meat, offal, blood, fish, crustaceans, molluscs, aquatic invertebrates, caviar or caviar substitutes classified in Chapter 16 from meat, offal, blood, fish, crustaceans, molluscs, aquatic invertebrates or fish eggs of Chapter 2 or 3 is considered to be a last substantial transformation.

12. Consequently, the origin of these products is the country where they were obtained from meat, offal, blood, fish, crustaceans, molluscs or aquatic invertebrates of Chapter 2 or 3.

OPTION B: Yes, provided:

13. The change to Chapter 16 is not solely the result of seasoning or the addition of preservatives or curing and/or smoking and cooking.

OPTION C: Yes, provided:

- The change to Chapter 16 is not only the result of seasoning or the addition of preservatives; or

- The products to be considered as food preparations meet one of the following criteria :

- (a) Products to be consumed directly by the ultimate purchaser and normally sold to the ultimate purchaser in places such as department stores, supermarkets, conventional markets, etc.

- (b) Intermediate products which meet one of the following requirements and are to be used in the food industry :

- (i) Products made through processes which are commonly used for manufacturing intermediate products for the food industry for the purpose of enhancing suitability for mechanical production and lowering production costs in subsequent processes.

- (ii) Products whose ingredients are homogenized so that the said ingredients are not technically or economically able to be separated.

- (iii) Products which are transformed into those with the essential character of specific prepared products through the addition of material or a component, regardless of the quality of the added material or component.

OPTION D: Yes, provided:

14. They are not:

- Prepared or preserved meat, offal or blood, not cooked; or

- Raw fillets, merely covered with batter or breadcrumbs, whether or not prefried in oil, frozen.

OPTION E: Yes, provided:

15. Production of goods classified in Chapter 16 is a substantial transformation except products that are obtained only by seasoning or preservation. Making sausages and similar products from meat, meat offal or blood by adding seasonings and preservatives is not a complex process. The basic ingredient is meat, usually in minced form combined with other filling, seasoning and/or preservatives in some form of sausage casing. The addition of seasoning or preservatives does not change the nature of the basic product (meat) and is used for flavouring and shelf-life purposes.

16. Production of goods classified in Chapter 16 is substantial transformation, except products that are only cured and/or smoked and cooked. The process of cooking such products whether or not resulting in change of chapter is not considered to be an origin conferring process.

OPTION F: No

17. The obtaining of food preparations, preserved products, extracts or juices of meat, offal, blood, fish, crustaceans, molluscs, aquatic invertebrates, caviar or caviar substitutes classified in Chapter 16

from meat, offal, blood, fish, crustaceans, molluscs, aquatic invertebrates or fish eggs of Chapter 2 or 3 is not considered to be a last substantial transformation.

18. Consequently, the origin of these products is the country of origin of the animals from which they are obtained.

RELEVANT HS CODES:

16.01 to 16.05

REFERENCE:

41.745

ISSUE NO. 50: OBTAINING PRODUCTS CLASSIFIED IN CHAPTER 16 FROM OTHER PRODUCTS CLASSIFIED IN THE SAME CHAPTER

OPTION A: Yes

19. Obtaining products classified in Chapter 16 from other products classified in the same Chapter is considered a last substantial transformation.

20. Consequently, the origin of these products is the country where they were obtained in this way.

OPTION B: Yes, provided:

21. Production of goods classified in Chapter 16 is a substantial transformation, except products that are obtained only by seasoning or preservation. Making sausages and similar products from meat, meat offal or blood by adding seasonings and preservatives is not a complex process. The basic ingredient is meat usually in minced form combined with other filling, seasoning and/or preservatives in some form of sausage casing. The addition of seasoning or preservatives does not change the nature of the basic product (meat) and is used for flavouring and shelf-life purposes.

22. Production of goods classified in Chapter 16 is substantial transformation except products that are only cured and/or smoked and cooked. The process of cooking such products whether or not resulting in change of chapter is not considered to be an origin conferring process.

OPTION C : No

23. Obtaining products classified in Chapter 16 from other products classified in the same Chapter is not considered a last substantial transformation.

24. Consequently, the origin of these products is the country of origin of the animals from which they are obtained.

RELEVANT HS CODES:

16.01 to 16.05

REFERENCE:

41.745

CHAPTER 17

ISSUE No. 51: EXTRACTION OF RAW SUGAR

OPTION A: Yes

25. The process of extracting sugar from sugar cane or sugar beet is a substantial transformation. Quite apart from the complexity of this process, the characteristics, form and use of the product obtained are different from those of the initial product. The origin of the sugar is the country where the sugar is extracted.

26. This reasoning applies, *mutatis mutandis*, to sugars extracted from molasses and sugars other than cane or beet sugar.

OPTION B: No

27. The extraction of raw sugar does not constitute substantial transformation. Cane sugar is sucrose which is formed in the sugar cane plant. Since cane deteriorates immediately after harvesting, the juice extraction and raw sugar manufacture have to be concurrent to avoid the deterioration of the sucrose in the cane juice. As such, cane harvesting, juice extraction and recovery of this sucrose in the form of raw sugar are technically inseparable operations in the sugar process.

28. All steps in the sugar process are aimed at the recovery of sucrose. The steps in milling include juice extraction, juice clarification, evaporation, crystallisation and centrifugation. These operations, while giving cane juice the crystalline form of raw sugar, do not alter the basic sweetening properties of the sucrose molecule that has been formed in the cane plant. After milling, the resulting product referred to as raw sugar already contains sucrose of 97.5 %.

29. Raw cane sugar is an interim stage in the sucrose recovery process. Whatever incidental uses there may be for raw sugar, these are possible only because of its sucrose content. It is sucrose that makes raw sugar usable for such purposes as animal feed, or alcohol manufacture.

30. As regards beet sugar, there does not exist a raw sugar stage. All sugars produced from beet are white sugars with characteristics approximating that of refined sugar.

31. Whether the process of extraction of raw sugar is simple or complex is not a criterion for substantial transformation. The origin of raw sugar is therefore the country where cane or beet are grown.

32. This reasoning applies, *mutatis mutandis*, to sugars other than cane or beet sugar.

RELEVANT HS CODES:

1701.11, 1701.12, ex 17.02 (d) and ex 17.02 (e)

REFERENCES:

41.745, 41.871 and 41.898

ISSUE No. 52: ADDING FLAVOURINGS OR COLOURING MATTER TO CANE OR BEET SUGAR

OPTION A: Yes

33. The addition of flavourings or colouring matter to cane or beet sugar reflects the last substantial transformation. It is a controlled technological process. The necessary dose for flavouring or colouring a given quantity of sugar must be calculated carefully and exactly, otherwise the product obtained would not be properly flavoured or coloured and hence would not meet the specific needs for which it was prepared.

OPTION B: No

34. The addition of flavourings or colouring matter to cane or beet sugar does not reflect the last substantial transformation. It is an addition of materials intended to modify the flavour or shade without actually altering the sugar's intrinsic characteristics.

RELEVANT HS CODE:

1701.91.

REFERENCE:

41.745.

ISSUE No. 53: REFINING OF SUGAR

OPTION A: Yes

35. Refining sugar is a substantial transformation. During this process, the raw sugar crystals, composed of sucrose and other materials, are completely broken down to a molecular level. The raw sugar loses its physical aspect and chemical identity during this process and the refined sugar crystals that emerge are a new and different product.

Change in use

36. Raw sugar is more than an intermediate product used to manufacture refined sugar. It is used for many other commercial purposes, including cement manufacturing, animal feed and ethanol production. Refined sugar is used almost exclusively as a food product. Thus, refined sugar has uses that are completely different from those of raw sugar.

Change in character

37. The refining process effects a fundamental change in the structure and chemical makeup of raw sugar. Raw sugar is composed of crystals that contain sucrose with other materials occluded within the crystal and incorporated in the crystal lattice structure. The mixture surrounding the crystal is composed of various organic and inorganic substances. During the refining process the crystal structures in the raw sugar are completely broken down to molecular constituents so as to completely lose their physical identity. The refined sugar that emerges is composed of new sucrose crystals that no longer contain non-sucrose materials occluded within the crystals. In addition, non-sucrose materials mixed with and coating the raw sugar crystals are removed in refining through extensive processing operations involving both chemical and physical reactions and changes. As a result, raw and refined sugar are fundamentally different products with significant differences in crystal structure and size, colour, odour, texture, bacterial level, chemical makeup, taste and shelf-life.

38. It should be noted that this operation is also considered substantial for the other sugars classified in the different split headings of heading 17.02.

OPTION B: No

39. Refining raw sugar does not constitute substantial transformation. Raw sugar already has a sucrose content of 97.5 %. Much of the impurities in the cane juice would have been removed in the crystallisation process at the raw sugar stage. The refining process, which employs such steps as affination, melting, filtration, colour absorption and recrystallisation, while further removing impurities raises sucrose content only marginally from 96 % - 99 % in raw sugar to 99.5 % or higher in refined

sugar. In this connection, the Explanatory Notes state that «_raw sugar may, however, be of such a high degree of purity that is suitable for human consumption without refining_».

40. The sugar refining process does not alter the original sucrose formed in the cane plant which gives sugar its essential character as a sweetener. The chemical reactions which occur in refining affect only the non-sucrose components but preserve the original sucrose molecule.

41. The simplicity or complexity of a process, including sugar refining, is not a criterion to determine substantial transformation.

42. Also, as in the case of beet sugar, it is now possible to produce directly from cane juice white cane sugar with characteristics that are very close to refined sugar without passing the raw stage. These developments have made the boundary between cane, raw sugar and refined sugar obscure.

43. Therefore, the origin of refined sugar should be the country where the cane or beet grew.

RELEVANT HS CODES:

1701.91, 1701.99, ex17.02(a), ex17.02(b), ex17.02(d)

REFERENCES:

41.004, 41.505, 41.724, 41.745, 41.871, 41.898 and 41.899

ISSUE No. 54: OBTAINING CHEMICALLY PURE SUGAR

OPTION A: Yes

44. Obtaining chemically pure fructose, lactose, maltose or glucose from raw or refined sugar is a last substantial transformation. The origin of chemically pure sugar is the country where the purification process took place.

OPTION B: No

45. Obtaining chemically pure fructose, lactose, maltose or glucose from raw or refined sugar is not a last substantial transformation. Alternatives for the origin of chemically pure sugar are :

- the country where the raw material (from which the fructose, lactose, maltose or glucose were extracted) was obtained;
- The country in which the fructose, lactose, maltose or glucose was extracted.

RELEVANT HS CODE:

ex 17.02 (a)

REFERENCE:

Doc 41.745

ISSUE No. 55: MANUFACTURING OF INVERT SUGAR

OPTION A: Yes

46. Manufacturing of invert sugar by hydrolysis of refined sugar solutions (sucrose) is a last substantial transformation. Invert sugar consists of equal parts of glucose and fructose. The

manufacturing process consists of acidic or enzymatic hydrolysis. This is a complex process and results in a product that has new characteristics and specific uses.

47. Consequently, invert sugar originates in the country where it was obtained from sugars of the same tariff heading.

OPTION B: Yes, provided:

48. Alternative conditions are proposed :

- Invert sugar is obtained from raw sugar of heading 17.01 or from other sugars of heading 17.02.
- Invert sugar is in solid state or it is obtained from sugars of other headings.
- Invert sugar is obtained from sugars of other headings.

OPTION C: No

49. Production of invert sugar is not a substantial transformation. Alternate origin criteria are proposed :

- the country of extraction of sugars that served as a material to produce invert sugar;
- the country of origin of materials from which those sugars were extracted.

RELEVANT HS CODES:

ex 17.02 (b) and ex 17.02 (c)

REFERENCE:

41.745

ISSUE NO. 56: OBTAINING SUGAR SYRUPS, SUGAR JUICES, SUGARS AND CAMELISED MOLASSES OF SPLIT HEADING ex 17.02(e)

OPTION A: Yes, provided:

50. The goods are produced from cane or beet sugar of heading 17.01 or molasses of 17.03. Otherwise there is no substantial transformation.

OPTION B: No

51. Obtaining of the goods cannot reflect the last substantial transformation. The country of origin of the sugar syrups and juices remains the country where -

Alternatives:

- the sugar was extracted;
- the cane or beet were grown.

RELEVANT HS CODE:

ex 17.02 (e)

REFERENCE:
41.745

ISSUE No. 57: OBTAINING MOLASSES BY EXTRACTION OR REFINING OF SUGARS

OPTION A: Yes

52. Obtaining molasses from the processes of extracting or refining of sugars of heading 17.01 is a last substantial transformation.

53. Consequently, molasses should be considered as originating in the country where the sugar extraction or refining processes took place, i.e. from the sugars of heading 17.01.

OPTION B: Yes, provided

54. Molasses are produced from plants. Obtaining molasses by refining of sugars is not substantial transformation.

55. Consequently, molasses should be considered as originating in the country where it was obtained from plants.

OPTION C: No

56. Obtaining molasses from the processes of extracting or refining sugars is not a last substantial transformation.

57. Consequently, molasses should be considered as originating in the country where the plant grew.

RELEVANT HS CODE:
17.03

REFERENCE:
41. 745

CHAPTER 18:

ISSUE No. 58: OBTAINING COCOA PASTE

OPTION A: Yes

58. Cocoa paste is obtained by grinding roasted cocoa beans. The grinding results in the last substantial transformation. The rule should be “CTH”.

OPTION B: No

59. Grinding cocoa beans is not a substantial transformation. The country of origin of cocoa paste is the country of origin of the raw cocoa beans. The rule should be “CTH except from headings 18.01 or 18.02”.

RELEVANT HS CODE:
18.03

REFERENCES:
41.531, 41.745

ISSUE No. 59: OBTAINING COCOA BUTTER, FAT OR OIL

OPTION A: Yes

60. Cocoa butter is obtained by hot-pressing cocoa beans or cocoa paste. Cocoa fat is obtained from spoiled cocoa beans or from cocoa waste (such as shells, husks etc.) by pressure or by extraction with solvents. These processes result in a substantial transformation. The rule for the heading should be “CTH”.

OPTION B: Yes, but only for cocoa fat and oil

61. Obtaining cocoa fat or oil from cocoa waste is a substantial transformation. However, obtaining cocoa butter from cocoa paste is not a substantial transformation. The rule should be “CTH except from heading 18.03”.

RELEVANT HS CODE:
18.04

REFERENCES:
41.745, 41.539

ISSUE No. 60: OBTAINING UNSWEETENED COCOA POWDER FROM COCOA PASTE

OPTION A: Yes

62. Production of unsweetened cocoa powder involves a substantial transformation. It is obtained by pulverising the cocoa paste to produce a product with new characteristics. The rule proposed is “CTH”.

OPTION B: Yes, provided

63. Production of unsweetened cocoa powder (except from wholly or partly defatted cocoa paste of subheading 1803.20) involves a substantial transformation. The rule proposed is “CTH, except from subheading 1803.20”.

64. Defatted cocoa paste is already in powder form or requires only minor processing to obtain cocoa powder. This is not considered to be a substantial transformation.

OPTION C: No

65. Production of cocoa powder cannot be considered as a substantial transformation. Some consider that the origin should be the country of origin of the cocoa paste. Others consider that the country of origin of the cocoa powder is the country in which the cocoa beans are obtained. The rule proposed is “CTH, except from heading 18.03”.

RELEVANT HS CODE:
18.05

ISSUE No. 61: ADDING SUGAR OR OTHER SWEETENING MATTER TO UNSWEETENED COCOA POWDER

OPTION A: Yes

66. Production of cocoa powder, containing added sugar or other sweetening matter, from unsweetened cocoa powder involves a substantial transformation. It is obtained by pulverising the cocoa paste to produce a product with new characteristics. The rule proposed is “CTH”.

OPTION B: No

67. Production of sweetened cocoa powder by adding sugar to unsweetened cocoa powder is not a substantial transformation. The rules proposed are “CTH, except from heading 18.05”.and “CTH, except from Chapter 17 or from heading 18.05”.

OPTION C: No

68. Production of sweetened cocoa powder from unsweetened cocoa powder or paste is not a substantial transformation. Adding, sugar to cocoa powder does not modify the characteristics of the cocoa powder. Furthermore, obtaining powder from cocoa paste is not substantial because it results from grinding. The rule proposed is therefore “CTH, except from headings 18.03 or 18.05”.

RELEVANT HS CODE:
1806.10

REFERENCES:
41.539, 41.745

ISSUE No. 62: MAKING COCOA PREPARATIONS (OTHER THAN SWEETENED COCOA POWDER) IN LIQUID, PASTE, POWDER OR GRANULAR FORM, OF A CONTENT EXCEEDING 2KG, FROM COCOA POWDER

OPTION A: Yes

69. Processing cocoa, including cocoa powder whether or not sweetened, into the cocoa preparations in liquid, paste, powder or granular form, in containers or immediate packings of a content exceeding 2kg, of subheading 1806.20 is a substantial transformation. The product is a new product with different uses and characteristics to the cocoa powder or other ingredients. The rule should be CTSH

OPTION B: Yes, provided that :

70. Processing cocoa, including cocoa powder unless already sweetened, into the cocoa preparations in liquid, paste, powder or granular form, in containers or immediate packings of a content exceeding 2kg of subheading 1806.20 is a substantial transformation. The product is a new product with different uses and characteristics to the cocoa powder or other ingredients. However, if sweetened cocoa powder is used the transformation is not sufficient to be considered as a substantial transformation. The rule proposed is “CTH”.

OPTION C: No

71. Processing cocoa powder, whether or not sweetened, and sugar or other sweetening material, into the cocoa preparations in liquid, paste, powder or granular form, in containers or immediate packings

of a content exceeding 2kg of subheading 1806.20 is not a substantial transformation. The product has not been changed sufficiently in appearance, uses or characteristics from the cocoa powder or other ingredients. The rule proposed is “CTSH, except from Chapter 17 or from heading 18.05 or subheading 1806.10”.

RELEVANT HS CODE:

ex-1806.20(a)

ISSUE No. 63: MAKING COCOA PREPARATIONS IN BLOCKS, SLABS OR BARS WEIGHING MORE THAN 2KG, FROM COCOA POWDER

OPTION A: Yes

72. Chocolate is composed essentially of cocoa paste and sugar (or other sweetening matter) usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Other ingredients such as milk, coffee, nuts, raisins, etc. may sometimes also be added. Processing cocoa, including cocoa powder whether or not sweetened, into the cocoa preparations in blocks, slabs or bars weighing more than 2kg of subheading 1806.20 is a substantial transformation. The product is a new product with different appearance, uses and characteristics to the cocoa powder or other ingredients. The rule should be CTSH

OPTION B: Yes, provided

73. Processing cocoa, including cocoa powder unless already sweetened, into the cocoa preparations in blocks, slabs or bars weighing more than 2kg of subheading 1806.20 is a substantial transformation. The product is a new product with different appearance, uses and characteristics to the cocoa powder or other ingredients. However, if sweetened cocoa powder is used the transformation is not sufficient to be considered as a substantial transformation. The options for the rule are “CTH” or “CTSH, except from subheading 1806.10”.

RELEVANT HS CODE:

ex-1806.20(b)

ISSUE No. 64: MAKING COCOA PREPARATIONS, OTHER THAN SWEETENED COCOA POWDER, IN BLOCKS, SLABS OR BARS WEIGHING 2KG OR LESS, WHETHER OR NOT FILLED, FROM SWEETENED COCOA POWDER OR FROM OTHER COCOA PREPARATIONS WEIGHING MORE THAN 2KG

OPTION A: Yes

74. Processing sweetened cocoa powder, or other cocoa preparations weighing more than 2kg, into the cocoa preparations in blocks, slabs or bars weighing 2kg or less, of subheadings 1806.30 to 1806.90, is a substantial transformation. The rule should be “CTSH”.

OPTION B: Yes, provided

75. Processing cocoa, cocoa paste, cocoa butter, fat or oil and/or unsweetened cocoa powder, into the cocoa preparations weighing 2kg or less, of subheadings 1806.30 to 1806.90, is a substantial transformation. However processing sweetened cocoa powder or the cocoa preparations in blocks, slabs or bars or in liquid, paste, powder or granular form in quantities exceeding 2kg classified in the same heading is not sufficient to confer origin. The rule should be “CTH”.

RELEVANT HS CODES:

1806.31 to 1806.90

CHAPTER 19ISSUE No. 65: PRODUCTION OF PREPARATIONS FOR INFANT USE, PUT UP FOR RETAIL SALE FROM OTHER GOODS OF HEADING 19.01

OPTION A: Yes, provided

76. Preparations for infant use of subheading 1901.10 often contain materials classified in heading 19.01, particularly in subheading 1901.90. While it is possible that non-originating bulk preparations for infant use of 1901.90 may undergo a change to subheading 1901.10 merely by being put up in packaging for retail sale, and this change should not be considered as resulting in substantial transformation, this is not the only possibility. Other changes from intermediate materials of 1901.90 to preparations for infant use of 1901.10 may take place involving mixing and other preparation including the addition of sweeteners or flavours, preparation in liquid or powder form and the combining of preparations of flour, meal starch or malt extract of 1901.90 with materials of other headings. Such changes result in the creation of new products which should be considered as having been substantially transformed, subject to the proviso that change to subheading 1901.10 is not the result of packaging for retail sale alone.

OPTION B: No

77. The production of preparations for infant use largely involves changes to subheading 1901.10 from goods of other headings and other chapters. To the extent that there are changes within heading 19.01, these changes do not result in new products, and the materials used are not substantially transformed.

RELEVANT HS CODE:

1901.10

REFERENCE:

41.745

ISSUE No. 66: PRODUCTION OF MIXES AND DOUGHS FOR THE PREPARATION OF BAKERS' WARES USING MATERIALS OF SUBHEADING 1901.90

OPTION A: Yes

78. As in Issue No. 1, the goods of subheading 1901.90 should be considered as intermediate malt extracts, flours, meals and starches which undergo substantial transformation when mixed or prepared into mixes and doughs for the preparation of bakers' wares of subheading 1901.20. Such intermediate materials include preparations such as: flours obtained by evaporating mixtures of milk with sugar and flour; mixtures of egg powder, milk powder, malt extract and cocoa powder; mixtures of cereal flours with fruit flours; malted milk in powder form with or without added sugar; and other preparations containing, with other ingredients, rice, potato, semolina. Given the many possible combinations of intermediate ingredients used in the mixes and doughs of 1901.20 and the skill required to prepare them properly into mixes and doughs, it is appropriate to conclude that that substantial transformation takes place.

OPTION B: No

79. The ingredients classified in subheading 1901.90 are not substantially transformed when used to produce products of subheading 1901.20. The malts, starches, flours and mixes do not undergo their last substantial transformation until later, when they are used to produce bakers' wares of heading 19.05.

RELEVANT HS CODE:
1901.20

REFERENCE:
41.745

ISSUE No. 67: PRODUCTION OF STUFFED PASTA USING PASTA OF HEADING 19.02

OPTION A: Yes

80. The preparation of stuffed pasta of subheading 1902.20 results in a new product in which the pasta used, classified in subheadings 1902.11, 1902.19 or 1902.30, as well as the stuffing materials, have undergone substantial transformation. The preparation of stuffed pasta normally involves cooking the input pasta and the addition of meat, fish, cheese, and sauces. The resulting prepared product is ready for consumption as an entirely different and new product in comparison with the input materials. Accordingly, a change from the subheadings for pasta to stuffed pasta should be considered as origin-conferring.

OPTION B: No

81. The main characteristic is imparted by the pasta, and not by the sauces or stuffings used. From this point of view, the pasta does not change its characteristics and does not undergo substantial transformation when prepared as a stuffed pasta.

RELEVANT HS CODE:
1902.20

REFERENCE:
41.745

ISSUE No. 68: PRODUCTION OF PREPARED PIZZA FROM COOKED PIZZA BASE

OPTION A: Yes

82. The manufacture of prepared pizza from cooked pizza bases is a substantial transformation. The pizza base must be considered as an intermediate product, a material for the production of a complete pizza. A prepared pizza, ready for the consumer, is quite another product than merely a bread dough.

83. When the consumers buy a pizza, they ask for a ready-made pizza - which is the name on the market, with different brands and types. The different types have their own "secret" recipe. Compared to a pizza base, a prepared pizza has new characteristics, new use, and considerably higher commercial value due to industrial processes and input materials (the various ingredients) and another name for the market/consumer. The requirements for the pizza to be considered as a new product are therefore fulfilled. However, because the cooked bread dough called "pizza base" is classified within the same subheading as the ready-made pizza itself (1905.90), a change of heading or change of subheading rule will not reflect this origin-conferring result.

OPTION B: No

84. Substantial transformation does not occur when cooked pizza base is used to make ready-made pizza. In this production process materials are added to the top of the cooked dough and the pizza is packaged. It is the consumer who cooks the pizza which has been prepared in this manner.

RELEVANT HS CODE:

ex1905.90(a)

REFERENCES:

41.417, 41.745

CHAPTER 20

85. As indicated in Basket 2 Chapter Note, the TCRO is still to define origin criteria for blended or mixed goods of this Chapter.

ISSUE No. 69: PRODUCTION OF VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID OF HEADING 20.01

OPTION A: Yes

86. Change of tariff heading is sufficient to express the last substantial transformation which these goods undergo. In this context, change of tariff heading does not mean that each successive preservation process confers origin; it is rather a matter of expressing substantial transformation by means of a criterion foreseen in the Agreement.

ALTERNATIVE ARGUMENT:

87. The goods of this heading are generally produced from fresh or provisionally preserved vegetables, fruit and nuts of Chapters 7 and 8. It has not been possible to identify any goods of Chapter 20 outside of heading 20.01, all of which are goods which have been prepared or permanently preserved in some manner other than with vinegar or acetic acid, which are used in the production of goods of heading 20.01. Even if this were the case, it would be inadmissible to consider that a second preserving process by the use of acetic acid or vinegar should be considered as origin-conferring. It is the first preservation which is determinative. For this reason, changes from vegetables, fruits and nuts of Chapters 7 and 8 to the goods of heading 20.01 are to be treated as substantial transformations of the input materials and are origin conferring. The rule proposed is "CC".

OPTION B: No

88. There is no substantial transformation which takes place when vegetables, fruit or nuts, either fresh or provisionally preserved, are made into preserved goods of heading 20.01. The vegetables, fruits or nuts retain their initial character; preservation merely serves to permit longer shelf life. Accordingly, the origin of goods of 20.01 must be the same as the origin of the materials of Chapters 7 and 8 used in their manufacture.

RELEVANT HS CODE:

20.01

REFERENCES:

41.422, 41.504, 41.745

ISSUE No. 70: PRODUCTION OF TOMATOES, MUSHROOMS TRUFFLES AND OTHER FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS PREPARED OR PRESERVED *OTHERWISE THAN BY VINEGAR OR ACETIC ACID* FROM FRESH MATERIALS OR MATERIALS OF CHAPTER 20

OPTION A: Yes

89. Change of tariff heading is sufficient to express the last substantial transformation which these goods undergo. These goods undergo their last substantial transformation when input materials classified in other headings of Chapter 20 or fresh materials of other chapters are processed to produce them.

OPTION B: Yes, provided

90. Same as for Option A, except that for tomatoes of 20.02 there should be no change from other preserved tomatoes if the change to heading 20.02 takes place by reason of freezing alone. A variation of this option is that the change should not take place by reason of only canning and sterilizing.

OPTION C: No

91. For these goods substantial transformation takes place when fresh or provisionally preserved fruits, nuts and plant materials of other chapters are processed to produce them. It is the change from fresh or provisionally preserved goods which results in new goods having different characteristics. Goods of this Chapter, which have already been preserved, have not undergone substantial transformation when they are used in the production of the goods of the headings in question.

ALTERNATIVE ARGUMENT:

92. The change from fresh or provisionally preserved to preserved goods does not result in substantial transformation. The characteristics of the goods as fruits, nuts or other edible plants is not changed by the processing operations, and the origin of the resulting goods should be determined on the basis of the origin of the original fresh or provisionally preserved materials.

RELEVANT HS CODES:

20.02, 20.03 and 2008.20 to 2008.99

ISSUE No. 71: PRODUCTION OF PREPARED VEGETABLE, FRUIT OR NUT POWDERS FROM PRESERVED OR PREPARED VEGETABLES, FRUITS OR NUTS

OPTION A: Yes

93. Substantial transformation takes place when vegetable or fruit pulps are processed with ingredients such as malto-dextrin and pectin to produce fruit and vegetable powders. In practice, it is not possible to obtain powdered fruit or vegetables without passing through the stage of concentrate, pulp or juice of the same fruit or vegetable. The production process consists of the steps of premixing with carriers and additives; pasteurization and homogenization; drying; milling; and mixing, sieving, filling and packaging.

OPTION B: No

94. The change from prepared vegetables or fruits to powders is not a substantial transformation.

RELEVANT HS CODES:

ex2002.90(a); 20.03; 2008.20 through 2008.99; 20.09

REFERENCE:

Doc. 41.422

ISSUE No. 72: PRODUCTION OF TOMATO SYRUP BASE SAUCE FROM TOMATOES, PREPARED OR PRESERVED BY ANY METHOD

OPTION A: Yes

95. The manufacture of tomato syrup sauce base, which is used as an intermediate input for the production of specialty sauces, from the blending, homogenisation and cooking of tomato paste, water and sugar results in a substantial transformation. The manufacturing process by blending and cooking with other ingredients changes the flavour, texture, physical and chemical characteristics of the input materials. The key taste characteristics measured by the pH, total titratable acidity and total soluble acids of the resultant product are altered significantly from the those of the input materials used. The pH and total titratable acidity indicate the degree of sourness while total soluble solids measures the soluble sugar. The new product is extremely sweet with a slightly sour after-taste as compared to tomato paste which has a typical tomato flavour with a tart or sharp after-taste. Tomato paste has the appearance and texture of a thick paste while the syrup sauce base is less thick with a low flowability. The rule proposed is “CTHS”

OPTION B: No

96. There is no substantial transformation of preserved tomatoes when they are used in the production of tomato syrup sauce base classified in the same heading.

RELEVANT HS CODE:

ex 2002.90(b)

REFERENCES:

41.504, 41.745

ISSUE No. 73: PRODUCTION OF JAMS, FRUIT JELLIES, MARMALADES FRUIT OR NUT PUREE, BEING COOKED PREPARATIONS, FROM FRUITS OR NUTS OR FROM FRUITS OR NUTS PRESERVED

OPTION A: Yes

97. The jams, jellies, marmalades and other cooked preparations of this heading are often made from fruits and nuts preserved but not cooked classified in the same chapter. The change from these input materials to the final product by cooking and homogenisation should be recognised as substantial transformation as the final products have substantially different characteristics from the input materials used. The proposed rule is “CTH”.

OPTION B: No

98. The last substantial transformation for these goods takes place in the country in which the fresh or provisionally preserved fruits or nuts of other chapters are processed into jams, jellies, marmalades and other goods of this heading. There is no substantial transformation which takes place when goods

of Chapter 20 are used for this, as they have already been preserved and have undergone their last substantial transformation. The proposed rule is “CC”.

RELEVANT HS CODE:

20.07

REFERENCE:

41.745

ISSUE No. 74: PRODUCTION OF PEANUT BUTTER FROM GROUND NUTS

OPTION A: Yes

99. When peanut butter is produced roasted ground nuts are substantially transformed. The changes in the goods from roasted nuts to a paste of ground nuts, often containing added oil and salt are significant and demonstrate the production of a new good which has acquired a new country of origin.

OPTION B: Yes (with blanching, roasting and grinding)

100. A new country of origin is conferred when peanut butter is produced in one country from fresh ground nuts of Chapter 12 by blanching, roasting and grinding. Substantial transformation does not take place if the input materials have previously been roasted. Change from materials of another chapter or alternatively from goods of another heading is sufficient to express this origin criterion.

OPTION C: No

101. Fresh ground nuts are not substantially transformed by their processing into peanut butter. The basic characteristics of the ground nuts remain, and the origin of peanut butter should be the country in which the ground nuts were harvested.

RELEVANT HS CODE:

ex2008.11(a)

REFERENCE:

41.745

ISSUE No. 75: BLANCHING AND/OR ROASTING OF GROUND NUTS (PEANUTS) AND OF OTHER NUTS AND OTHER SEEDS

OPTION A: Yes (for blanching)

102. Blanching of fresh nuts of Chapters 8 and 12 results in products which are available for new uses. Blanching alone is substantial transformation and origin conferring.

OPTION B: Yes (for roasting with blanching)

103. Blanching is commonly undertaken before roasting of nuts. While blanching alone does not confer origin, roasting, or roasting accompanied by blanching, results in substantial transformation. The roasting process results in nuts which have new taste and preservation characteristics and which have new uses, both for direct consumption and for use in other preparations.

OPTION C: Yes (for blanching, roasting and packaging)

104. Blanching, roasting and packaging of ground-nuts of Chapter 12, performed together, result in substantial transformation. Consequently, for ex 2008.11(b) the rule proposed is “CTH following blanching, roasting and packaging of the ground-nuts”.

OPTION D: No

105. Roasting and blanching of nuts does not substantially transform fresh nuts of Chapters 8 and 12. These processes are the normal further preparation of these materials for consumption, and bring out characteristics inherent in the nuts.

RELEVANT HS CODES:

ex 2008.11(b); ex2008.11(c); 2008.19

REFERENCE:

41.745

ISSUE No. 76: MIXING AND SEASONING OF NUTS OR SEEDS

106. For Issue 79 the Technical Committee has retained for further consideration the definition of the mixing operations, if any, which are to be considered as origin conferring. Nevertheless, the Committee is requested to decide, in principle, whether mixing and seasoning in the context of these goods results in substantial transformation.

OPTION A: Yes

107. The preparation of mixtures of seeds of nuts requires in almost all cases the addition of seasonings, preservatives and other ingredients. There is, moreover, a degree of skill required in the selection, grading and balancing of constituents. The resulting products are new and different from their constituents and should be considered to have obtained origin in the country in which the mixing takes place. This conclusion is subject, however, to the satisfaction of well-defined criteria specifying the mixing processes which are origin conferring. It is noted that if mixing, as in this case, is not considered to confer origin, severe administrative difficulties are raised, and there is a clear need to provide for an origin outcome in any case where a mixing process does not result in a single country of origin.

OPTION B: No

108. Merely mixing fruits and nuts does not result in substantial transformation. It is acknowledged that where there is no substantial transformation as a result of mixing there is a need for an origin outcome. This, however, does not justify the conclusion that because there is no single country of origin the country in which mixing took place must be the country where substantial transformation occurs. It is preferable to consider that a residual rule would apply in such cases to give an appropriate result without reference to mixing per se as an origin conferring event.

RELEVANT HS CODES:

2008.19, 2008.92

REFERENCE:

41.745

ISSUE No. 77: PRODUCTION OF FRUIT AND VEGETABLE JUICES FROM FRUITS AND VEGETABLES

OPTION A: Yes

109. Fruit and vegetable juices often are based upon preserved fruits and vegetables of Chapter 20. For this reason, it is necessary to take into account not only the extraction of juices from fresh fruits or vegetables, but also numerous possibilities for production based upon mixtures and preparations of preserved fruit and vegetable materials. The production of juices from such materials should be considered as resulting in substantial transformation. The rule proposed is “CTH”

OPTION B: Yes (from fresh fruits or vegetables)

110. The last substantial transformation of fruit juices takes place when the juices are extracted from fresh materials of Chapters 7 and 8. As a result of this process the juice acquires its characteristics and commercial identity. It is thus the change of chapter from the materials to the juice which expresses substantial transformation.

OPTION C: No

111. The production of fruit and vegetable juice is a process of extraction which does not result in substantial transformation of the fruits or vegetables. The country of origin of the juice is the country in which the fruits or vegetables were harvested.

RELEVANT HS CODE:
20.09

REFERENCE:
41.745

ISSUE No. 78: PRODUCTION OF RECONSTITUTED FRUIT JUICES FROM FRUIT JUICE EXTRACTS OR CONCENTRATES

OPTION A: Yes

112. Reconstitution is an origin-conferring event. The production of reconstituted juices is far more than a matter of dilution with water. Other ingredients such as oils and essences are used to impart the desired characteristics.

OPTION B: No

113. There is no substantial transformation when fruit juice concentrates or extracts are processed into reconstituted juices. Reconstitution consists of a simple process of dilution. The fact that essential oils and other ingredients are used makes no difference.

RELEVANT HS CODE:
20.09

CHAPTER 21

ISSUE No.79: OBTAINING EXTRACTS, ESSENCES AND CONCENTRATES (INCLUDING INSTANT COFFEE) EXCLUSIVELY OF REAL COFFEE

OPTION A: Yes

114. Obtaining extracts, essences and concentrates of coffee (including instant coffee) is a substantial transformation. The processes include roasting, extracting, concentrating, agglomeration which result in a new product with new characteristics. The rules proposed are “CTH” and “CTSH” which both have the same result.

OPTION B: Yes provided

115. Obtaining extracts, essences and concentrates of coffee (except instant coffee) is a substantial transformation. Obtaining instant coffee is a substantial transformation provided that coffee from other countries does not constitute more than 30% by weight of the product.

OPTION C: No

116. Extracts, essences and concentrates of coffee (including instant coffee) originate in the country of origin of the coffee beans. The rule proposed is “CTH except from heading 09.01”.

OPTION D: No

117. Extracts, essences and concentrates exclusively of coffee (including instant coffee) have the origin of the country where the green coffee bean is obtained in its natural or unprocessed state.

118. The organoleptic characteristics of coffee (aroma, acidity, bitterness and body) are determined by a combination of the chromosomic composition of the coffee species (arabica, 44 chromosomes, or robusta, 22 chromosomes), the place of cultivation (latitude, altitude, soil), climate conditions (exposure to sun and rain), the methods of harvesting the beans (fruit from the plant) and the processing methods of the fruit into the green dry bean. The species is essential because it has a determined number of chromosomes which in interaction with the above mentioned conditions confer the main organoleptic characteristics. This gives a determined chemical composition which is responsible for the final taste. The harvesting and processing of the coffee fruit to obtain the coffee bean determines the quality of taste and flavour and can also result in certain defects (e.g. Overly prolonged fermentation of the bean results in an undesirable flavour) that cannot be corrected by the roasting process.

119. Obtaining coffee concentrates, extracts and essences is not a substantial transformation inasmuch as these coffee forms are obtained through addition and subsequent removal of water, to a greater or lesser extent, depending on the form that is desired.

120. The success of the process lies in obtaining the extract, concentrate or essence without modifying the organoleptic characteristics that were already determined in the green coffee bean. Consequently, the process is done in such a way as not to alter these organoleptic characteristics, which, in turn, are exclusively dependent on the variety, the place of cultivation and the methods of obtaining of the green bean.

RELEVANT HS CODE:

ex-2101.11(a)

REFERENCES:

40.986, 41.447, 41.745

ISSUE No.80: OBTAINING EXTRACTS, ESSENCES AND CONCENTRATES OF COFFEE MIXED WITH COFFEE SUBSTITUTES

OPTION A: Yes

121. Obtaining extracts, essences and concentrates of coffee mixed with coffee substitutes (whether or not roasted or in the form of extracts, essences or concentrates of coffee substitutes) in any proportion, is a substantial transformation which results in a new product with new characteristics. The rule proposed is “CTSH”.

OPTION B: Yes provided

122. Obtaining extracts, essences or concentrates of coffee mixed with coffee substitutes in any proportion, is a substantial transformation provided that it is obtained from coffee substitutes roasted in the same country or from a non-originating mixture of coffee with coffee substitutes (subheading 0901.90). Under the proposed “CTH” rule, obtaining such products from non-originating roasted coffee substitutes (subheading 2101.30) would not be origin-conferring.

OPTION C: No

123. Obtaining extracts, essences or concentrates of coffee mixed with coffee substitutes in any proportion, is not a substantial transformation. The origin of the product is the country of origin of the mixture of coffee with coffee substitutes (subheading 0901.90). The rule proposed is “CTH except from heading 09.01”.

RELEVANT HS CODE:

ex-2101.11(b)

REFERENCES:

41.447, 41.745, 41.986

ISSUE No.81: OBTAINING PREPARATIONS WITH A BASIS OF EXTRACTS, ESSENCES OR CONCENTRATES OF COFFEE OR WITH A BASIS OF COFFEE

OPTION A: Yes

124. Obtaining preparations with a basis of extracts, essences or concentrates of coffee, or with a basis of coffee, is a substantial transformation and results in a new product with new characteristics. Deliberate blending of instant coffee, sugar and creamer in a specific formulation and putting the constituents in ready-to-serve sachets for immediate consumption are carried out. A new product results with a different taste from the individual constituents and which is ready to be served immediately. A technical file was presented with the example of “coffee mix 3-in-1 instant drink”. The rule proposed is “CTSH”.

OPTION B: Yes, provided

125. Obtaining such preparations by processing the coffee of heading 09.01 to obtain these preparations is a substantial transformation which results in a new product with new characteristics. Obtaining the products merely from extracts, essences or concentrates of coffee is not a substantial transformation. The rule proposed is “CTH”.

RELEVANT HS CODE:

2101.12

REFERENCES:

41.504, 41.745

ISSUE No.82: OBTAINING PREPARATIONS WITH A BASIS OF EXTRACTS, ESSENCES OR CONCENTRATES OF TEA OR MATÉ

OPTION A: Yes

126. Obtaining preparations with a basis of extracts, essences or concentrates of tea or maté is a substantial transformation and results in a new product with new characteristics. An example is “tea mix 3-in-1 instant drink” (which is processed in a similar manner as the coffee mix described above). Deliberate blending of instant tea with other constituents to a specific formulation and putting the constituents in ready-to-serve sachets for immediate consumption are carried out. A new product results with a different taste from the individual constituents and which is ready to be served immediately. The rule proposed is “CTSHS” because the extracts, essences or concentrates are classified in the same subheading as the preparations.

OPTION B: No

127. Obtaining such preparations from extracts, essences or concentrates of tea or maté is not a substantial transformation. Processing the tea or maté of headings 09.02 or 09.03 to obtain these preparations is a substantial transformation which results in a new product with new characteristics. The rules proposed are “CTSH” and “CTH”. The choice is an architecture issue and makes no difference in origin terms.

RELEVANT HS CODE:

ex-2101.20 (a)

ISSUE No.83: OBTAINING EXTRACTS, ESSENCES AND CONCENTRATES OF TEA OR MATÉ

OPTION A: Yes

128. Obtaining extracts, essences and concentrates of tea or maté is a substantial transformation. The result is a new product with new characteristics. The rules proposed are “CTSH” and “CTH”. The choice is an architecture issue and makes no difference in origin terms.

OPTION B: No

129. Extracts, essences and concentrates of tea or maté originate in the country of origin of the tea or maté. The rule proposed is “CTH except from headings 09.02 or 09.03”.

RELEVANT HS CODE:

ex-2101.20 (b)

ISSUE No. 84: OBTAINING INACTIVE YEAST FROM ACTIVE YEAST

OPTION A: Yes

130. Inactive yeasts are obtained by drying active yeasts. This is considered to be a substantial transformation. The rule proposed is “CTSH”.

OPTION B: No

131. The change to Inactive yeasts from active yeasts is not a substantial transformation. The rule proposed is “CTH”.

RELEVANT HS CODE:

2102.20.

ISSUE No.85: OBTAINING SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS (OTHER THAN MUSTARD)

OPTION A: Yes

132. Making sauces and preparations therefor or mixed condiments and mixed seasonings (other than mustard), which may include other sauces, preparations, mustard, mixed condiments or mixed seasonings or classified in other subheadings of heading 21.03, is a substantial transformation. The proposed rule is “CTSH”.

OPTION B: No

133. The sauces and preparations classified in subheadings 2103.10 (soya sauce) and 2103.20 (tomato ketchup and other tomato sauces) are obtained from materials classified in other headings. The appropriate rule is “CTH”.

RELEVANT HS CODES:

2103.10, 2103.20, 2103.90

ISSUE No. 86: OBTAINING PREPARED MUSTARD FROM MUSTARD FLOUR AND MEAL, OR FROM OTHER PRODUCTS OF HEADING 21.03

OPTION A: Yes

134. Making prepared mustard from mustard flour and meal, or from other products of heading 21.03, is a substantial transformation which results in a new product. The proposed rule is “CTSHS” as the mustard flour and meal is classified in the same subheading.

OPTION B: Yes, provided

135. Making prepared mustard, which may include products of heading 21.03 other than from mustard flour and meal is a substantial transformation which results in a new product. Making prepared mustard from mustard flour and meal is not sufficient to be considered as a substantial transformation. The proposed rule is “CTSH”.

OPTION C: Yes, provided

136. Making prepared mustard from mustard seeds of heading 12.07 is a substantial transformation. The proposed rule is “CTH”.

RELEVANT HS CODE:

ex 2103.30(b)

REFERENCES:

41.539, 41.745

ISSUE No. 87: OBTAINING SOUPS, BROTHS OR PREPARATIONS THEREFOR

OPTION A: Yes

137. Obtaining soups, broths or preparations therefor from homogenised composite food preparations put up for retail sale as infant food or for dietetic purposes, or in containers of 250g or less is a substantial transformation. The proposed rule is “CTSH”.

OPTION B: Yes, provided

138. That the goods are not obtained from homogenised composite food preparation.

139. However, obtaining soups, broths or preparations therefor from vegetables, vegetable products, meat, meat extracts, fish, crustaceans, etc. is a substantial transformation. The proposed rule is “CTH”.

RELEVANT HS CODE:

2104.10.

ISSUE No.88: OBTAINING HOMOGENISED COMPOSITE FOOD PREPARATIONS PUT UP FOR RETAIL SALE AS INFANT FOOD OR FOR DIETETIC PURPOSES, OR IN CONTAINERS OF 250G OR LESS

140. As indicated in Basket 2 Chapter Note the TCRO has still to consider origin criteria when a change of classification results from only packing for retail sale.

OPTION A: Yes

141. Obtaining homogenised composite food preparations put up for retail sale as infant food or for dietetic purposes, or in containers of 250g or less is a substantial transformation. Homogenising or mixing soup preparations is a substantial transformation. However, a change of subheading as a result merely of putting up for retail sale is not origin-conferring and should be excluded by a general Chapter Note. The proposed rule is “CTSH”. (but see proposed Chapter Note)

OPTION B: Yes, provided

142. Obtaining these homogenised composite food preparations, other than by homogenising or mixing soup preparations, is a substantial transformation. However, a change of heading as a result merely of putting up for retail sale is not origin-conferring and should be excluded by a general Chapter Note. The proposed rule is “CTH”. (but see proposed Chapter Note).

RELEVANT HS CODE:

2104.20.

ISSUE No.89: OBTAINING PROTEIN CONCENTRATES AND TEXTURED PROTEIN SUBSTANCES

OPTION A: Yes

143. Obtaining protein concentrates or textured protein substances, whether or not they also include other food preparations classified in heading 21.06, is a substantial transformation. The proposed rule is “CTSH”.

OPTION B: Yes, provided

144. Obtaining protein concentrates or textured protein substances, provided that they do not include other food preparations classified in heading 21.06, is a substantial transformation. The proposed rule is “CTH”.

RELEVANT HS CODE:
2106.10

ISSUE No.90: PROCESSING SUGAR TO OBTAIN SUGAR SYRUPS, FLAVOURED OR COLOURED

OPTION A: Yes

145. Obtaining flavoured or coloured sugar syrups is a substantial transformation. The proposed rules are “CTH” and “CTSH”

146. It is considered unlikely that such syrups would include protein concentrates and textured protein substances of subheading 2106.10. The options for the rule are therefore understood to be a terminology issue.

OPTION B: No

147. Making sugar syrups, flavoured or coloured, from sugar of heading 17.02 is not a substantial transformation. The proposed rules are “CTH, except from heading 17.02” and “CTSH, except from heading 17.02”. It is understood that the same terminology issue is raised here as in option A.

RELEVANT HS CODE:
ex-2106.90(a)

ISSUE No.91: PROCESSING MILK TO OBTAIN PRODUCTS CONTAINING OVER 50% BY WEIGHT OF MILK SOLIDS

OPTION A: Yes

148. Obtaining products containing over 50% by weight of milk solids is a substantial transformation. The proposed rules are “CTSH” and “CTH”.

[OPTION B: Yes, provided

149. The production of products containing over 50% by weight of milk solids from milk or milk preparations is only a substantial transformation if supplementary criteria are met. The proposed rule is “CTSH, except from Chapter 4 and from subheading 1901.90, or change from Chapter 4 or from subheading 1901.90 provided supplementary criteria are met”.

OPTION C: No

150. The production of products containing over 50% by weight of milk solids from milk or milk preparations is not a substantial transformation. The proposed rule is “CTSH, except from Chapter 4 and from subheading 1901.90”.

RELEVANT HS CODE:
ex-2106.90(b)

ISSUE No.92: ADDING MINERALS OR VITAMINS TO FORTIFY CONCENTRATED JUICES

OPTION A: Yes

151. Obtaining concentrated juices fortified with minerals or vitamins is a substantial transformation. The proposed rules are “CTSH” and “CTH”.

OPTION B: No

152. Adding minerals or vitamins to fortify concentrated juices of heading 20.09 is not a substantial transformation. The proposed rule is “CTSH, except from heading 20.09”.

RELEVANT HS CODE:
ex-2106.90(c)

ISSUE No.93: OBTAINING OTHER FOOD PREPARATIONS CLASSIFIED IN SUBHEADING 2106.90

OPTION A: Yes

153. Obtaining other food preparations classified in subheading 2106.90, whether or not they also include protein concentrates or textured protein substances of subheading 2106.10, is a substantial transformation. The proposed rule is “CTSH”.

OPTION B: Yes, provided

154. Obtaining other food preparations classified in subheading 2106.90, provided that they do not include non-originating protein concentrates or textured protein substances of subheading 2106.10, is a substantial transformation. The proposed rule is “CTH”.

[OPTION C: Yes, provided

155. Obtaining other food preparations classified in subheading 2106.90, provided that supplementary criteria are met if they contain non-originating milk or milk preparations, is a substantial transformation. The proposed rule is “CTSH, except from Chapter 4 and from subheading 1901.90, or change from Chapter 4 or from subheading 1901.90 provided supplementary criteria are met”.

RELEVANT HS CODE:
ex-2106.90(d)

CHAPTER 22

ISSUE No. 94: ADDING FLAVOURS OR SUGAR OR OTHER SWEETENING MATTER TO WATERS

OPTION A: Yes

156. Adding flavouring or sugar (or other sweetening matter), or both flavouring and sugar, to waters, including mineral waters and aerated waters, is a substantial transformation. However, adding sugar

to non-originating flavoured waters or vice versa would not be sufficient to be considered as a further substantial transformation. The proposed rule is “CTH”.

OPTION B: Yes, provided

157. Waters, including mineral waters and aerated waters, both flavoured and containing added sugar (or other sweetening matter) have undergone a last substantial transformation from the waters of heading 22.01. A CTH rule is proposed for the split subheading to provide for change from the waters of heading 22.01.

158. The subheading includes beverages such as lemonade or cola, consisting of ordinary drinking water, sweetened or not, flavoured with fruit juices or essences or compound extracts. Cola, for example, is produced by mixing aerated water with a syrup containing flavouring and sweetening matter which has the essential character of the cola.

159. Waters that are only flavoured or only sweetened are not considered as having been substantially transformed and, under the proposed rule, they would retain the origin of the country in which the waters were obtained in their natural or unprocessed state.

OPTION C: No

160. Waters of subheading 2202.10, whether both flavoured and sweetened or only flavoured or only sweetened, have not been substantially transformed and have the origin of the country in which the waters were obtained in their natural or unprocessed state.

161. These products are essentially waters. Merely adding sugar and flavouring to water does not change the essential character of the waters.

RELEVANT HS CODES:

ex-2202.10(a), ex-2202.10(b)

ISSUE No. 95: PRODUCING NON-ALCOHOLIC BEVERAGES CONTAINING OVER 50% BY WEIGHT OF MILK SOLIDS

OPTION A: Yes

162. Milk or milk preparations undergo a last substantial transformation when used in the production of non-alcoholic beverages. The resulting beverage is a new product with new characteristics.

163. The rules proposed are “Change of Chapter” or “CTH”. The “Change of Chapter” rule would not allow the inclusion of non-originating water of heading 22.01

[OPTION B: Yes, provided

164. The goods of Chapter 4, headings 19.01, 20.09 or subheading 2106.90 used in the production of non-alcoholic beverages containing more than 50% by weight of milk solids are considered to undergo a last substantial transformation provided that they meet certain supplementary criteria. (The appropriate criteria have yet to be defined.)

165. The rule proposed is “CTH with supplementary criteria for the change from Chapter 4, headings 19.01, 20.09 or subheading 2106.90”.

OPTION C: No

166. The milk or milk preparations of Chapter 4 or heading 19.01 used in the production of non-alcoholic beverages containing more than 50% by weight of milk solids are considered to determine the essential character of the beverage and do not therefore undergo a last substantial transformation. These non-alcoholic beverages would have the origin of the country in which the milk or milk preparations were obtained.

167. The rule proposed is “CTH except from Chapter 4 or heading 19.01”.

OPTION D: No

168. The goods of Chapters 4, 20 or 21 do not undergo a substantial transformation when used in the production of non-alcoholic beverages containing more than 50% by weight of milk solids. These beverages would have the origin of the country of the milk or other ingredients classified in Chapter 4, 20 or 21.

169. The rule proposed is “CTH except from Chapters 4, 20 and 21”.

RELEVANT HS CODE:

ex-2202.90(a)

ISSUE No. 96: PRODUCING NON-ALCOHOLIC BEVERAGES CONTAINING JUICES FORTIFIED WITH MINERALS OR VITAMINS

OPTION A: Yes

170. Juices undergo a last substantial transformation when used to produce a non-alcoholic beverage of this subheading. The resulting beverage is a new product with new characteristics.

171. The rules proposed are “Change of Chapter” or “CTH”. The “Change of Chapter” rule would not allow the inclusion of non-originating water of heading 22.01

[OPTION B: Yes, provided

172. The goods of Chapter 4, headings 19.01, 20.09 or subheading 2106 undergo a last substantial transformation when used in the production of juices fortified with minerals or vitamins, provided that they meet certain supplementary criteria. (The appropriate criteria have yet to be defined.)

173. The rule proposed is “CTH with supplementary criteria for the change from Chapter 4, headings 19.01, 20.09 or subheading 2106.90”.

OPTION C: No

174. The juices of heading 20.09 are considered to determine the essential character of juices fortified with minerals or vitamins and do not therefore undergo a last substantial transformation. These non-alcoholic beverages would have the origin of the country in which the juices originate.

175. The rule proposed is “CTSH except from heading 20.09”.

OPTION D: No

176. The goods of Chapters 4, 20 or 21 do not undergo a substantial transformation when used in the production of juices fortified with minerals or vitamins. These beverages would have the origin of the country of the milk or other ingredients classified in Chapter 4, 20 or 21.

177. The rule proposed is “CTH except from Chapters 4, 20 and 21”.

RELEVANT HS CODE:
ex-2202.90(b)

ISSUE No. 97: PRODUCING OTHER NON-ALCOHOLIC BEVERAGES

OPTION A: Yes

178. The products used in the production of the other non-alcoholic beverages of this subheading undergo a last substantial transformation.

179. The rule proposed is “CTSH”.

OPTION B: Yes, provided

180. The products, other than the waters of subheading 2202.10, used in the production of the other non-alcoholic beverages of this subheading undergo a last substantial transformation.

181. The rule proposed is “CTH”.

OPTION C: Yes, provided

182. The products, other than the waters of subheading 2202.10 or heading 22.01, used in the production of the other non-alcoholic beverages of this subheading undergo a last substantial transformation.

183. The rule proposed is “Change of Chapter”.

[OPTION D: Yes, provided

184. The goods of Chapter 4, headings 19.01, 20.09 or subheading 2106 undergo a last substantial transformation when used in the production of juices fortified with minerals or vitamins, provided that they meet certain supplementary criteria. (The appropriate criteria have yet to be defined.)

185. The rule proposed is “CTH with supplementary criteria for the change from Chapter 4, headings 19.01, 20.09 or subheading 2106.90”.

OPTION E: No

186. The goods of Chapters 4, 20 or 21 do not undergo a substantial transformation when used in the production of these non-alcoholic beverages.

187. The rule proposed is “CTH except from Chapters 4, 20 and 21”.

RELEVANT HS CODE:
ex-2202.90(c)

ISSUE No. 98: PRODUCING WINE FROM GRAPES

OPTION A: Yes

188. Wine is a distinct product with quite different characteristics to grapes. Grapes undergo a substantial transformation when used to produce wine.

189. The rule would be “CTH”.

OPTION B: No

190. The essential character of wine is determined by the grapes. Grapes do not therefore undergo a substantial transformation when used for wine production. The country of origin of wine is where the grapes were produced.

191. The rule would be “CTH, except from Chapter 8”, which would mean that the country of origin of wine was the country where the wine grapes were grown, (but see also the issue concerning wine produced from grape must).

RELEVANT HS CODE:

22.04

REFERENCES:

41.632, 41.745

ISSUE No. 99: PRODUCING WINE FROM GRAPE MUST

OPTION A: Yes

192. Wine is a distinct product with quite different characteristics to grape must. Grape must (2009.60 or 2204.21 - 2204.30) undergoes a dramatic change when used to produce wine which is a substantial transformation. The rule would be “CTSH” or “CTSH, except from wines of subheadings 2204.10 to 2204.29”.

OPTION A: Yes, provided

193. Change from the grape must of subheading 2009.60, which is unfermented or has an alcohol content not exceeding 0.5% by volume, is a substantial transformation. The grape must of subheadings 2204.21 - 2204.30, which has an alcohol content exceeding 0.5% by volume, is close to wine and is not substantially transformed. The rule would be “CTH”.

OPTION B: No

194. The essential character of wine or grape must is determined by the grapes. Grapes do not therefore undergo a substantial transformation when processed to grape must nor when further processed to wine. The country of origin of wine is where the grapes were produced.

195. Grape must is an intermediate product. The rule for wine and for grape must would be “The country of origin shall be the country in which the grapes were produced in their natural or unprocessed state”.

RELEVANT HS CODE:
22.04

REFERENCES:
41.632, 41745

ISSUE No. 100: BLENDING OF WINE

OPTION A: Yes

196. Blending gives a specific character and taste to wine and is a substantial transformation. Wine quality changes from year to year and from batch to batch. Blending is a highly sophisticated process based on the skill and experience of a blender which results in a change of character in the wine. To produce the same blend can involve different combinations of origins.

OPTION B: Yes, provided

197. Wines of one origin blended in that country with no more than 25% by volume of content originating in another country shall have the origin of the country where the blending was carried out and in which the majority of the content of the wine originated.

OPTION C: Yes, provided (plus a residual rule)

198. The essential character and the origin of wine is determined by the grapes. Where wine is the result of blending of two or more wines of different origin, the origin of the blended wine shall be the country of origin of the wine that constitutes at least 85% by volume of the blended wine. However, where no single origin constitutes 85% by volume, the origin of the blended wine is the country where the wine is blended.

OPTION D: No

199. Wine does not change its essential character when blended. The Technical Committee will need to establish a residual rule to determine the country of origin of blended wines.

RELEVANT HS CODE:
22.04

REFERENCES:
41.539, 41.745, 40.988

ISSUE No. 101: OBTAINING PARTIALLY FERMENTED GRAPE MUST OR GRAPE MUST WHERE THE FERMENTATION HAS BEEN ARRESTED OR PREVENTED BY THE ADDITION OF ALCOHOL

OPTION A: Yes

200. Grape must partially fermented or where the fermentation has been arrested or prevented by the addition of alcohol, both having an alcoholic strength by volume exceeding 0.5% is substantially transformed from grape must unfermented or having an alcoholic strength by volume not exceeding 0.5%. The rule would be “CTH” or “CTSH”.

OPTION B: No

201. The country of origin of the grape must is the country in which the grapes were grown and harvested. The rules proposed are “CTH, except from Chapter 8” or “The origin of the goods shall be the country in which the grapes were grown and harvested”. The choice of rules is a terminology issue.

RELEVANT HS CODES:

ex-2204.21(b), ex-2204.29(b), 2204.30

ISSUE No. 102: DISTILLATION

OPTION A: Yes

202. Distillation, which changes vegetable products into ethyl alcohol, is a substantial transformation. The rule would be “CTH”.

OPTION B: No

203. Production of ethyl alcohol by distillation of sugars such as sugar cane, beet, grape sugar or sugars of other fruit or vegetable or grain products is not a substantial transformation. Ethyl alcohol of an alcoholic strength of 80% by volume or higher has origin in the country in which the sugar cane or beet, grapes or other fruits or vegetables or grains are obtained in their natural or unprocessed state.

RELEVANT HS CODES:

22.07, 22.08

REFERENCES:

41.724, 41.745, 41.871

ISSUE No. 103: PURIFICATION OR RE-DISTILLATION

OPTION A: Yes

204. Goods of an alcoholic strength by volume of 80% or higher originating in different countries are mixed, re-distilled and then diluted into the final product of 22.08. Crude alcoholic strength of heading 22.07 with impurities such as methanol, aldehyde, fusel oils (NO-Propyl), ISO-Butyl, Sec-Butyl, NO-Amyl) and a number of other chemical compounds with low boiling point is not suitable for making certain kinds of alcoholic beverages. Eliminating impurities is very important since they can badly affect the taste of these spirits, even in small amounts. For example, aldehyde has a nasty odour and fusel oil causes hangovers. Methanol is known to be extremely harmful to humans. Industry uses continuous distillation method” to remove all impurities to undetectable amounts. This process produces a chemically different alcoholic strength (odourless, colourless and tasteless) from the original crude strength. Therefore the rule should be “CTH or changes within the subheading by purification”.

OPTION B: Yes, provided

205. Processing ethyl alcohol to eliminate at least 80% of impurities, or modification of the alcoholic strength by concentration, distillation or any other process is a substantial transformation.

OPTION C: No

206. Distillation is a substantial transformation. Change within heading 22.07 by purification or further distillation does not represent a substantial transformation. The rule would be “CTH”.

RELEVANT HS CODE:
2207.10

REFERENCES:
41.724, 41.745, 41.871, 41.877

ISSUE No. 104: PRODUCTION OF SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES;
CHANGES OF ALCOHOLIC STRENGTH BY DILUTION

OPTION A: Yes

207. Change between headings 22.07 and 22.08 is in all cases a substantial transformation. The rule would be “CTH”.

OPTION B: Yes, provided

208. The production of spirit drinks of heading 22.08 with an alcohol content of less than 80% by volume involves much more than mere dilution of the undenatured alcohol of heading 22.07. It requires special know-how. Other ingredients are also added for flavouring.

209. The rule for heading 22.08, other than for ex-2208.90(a), would be “CTH”. The rule for ex-2208.90(a) (“undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%”), would be “CTH except from heading 22.07”.

OPTION C: No

210. Changes of heading between headings 22.07 and 22.08 as a result of changes to the alcoholic strength by concentration or other process, or merely by dilution, are not substantial transformation. The rule for heading 22.07 would be “CTH except from heading 22.08”.

211. The rule for 22.08 could be “CTH except from heading 22.07 if as a result merely of dilution” or a Chapter Note could be established for the heading : “Change to heading 22.08 from heading 22.07 merely by dilution is not a substantial transformation”.

RELEVANT HS CODES:
2207.10, 22.08

REFERENCES:
41.745, 41.871, 41.877

ISSUE No. 105: DENATURING OF SPIRITS

OPTION A: Yes

212. Spirits of heading 22.08 undergo a substantial transformation when denatured by the addition of substances to render them unfit for drinking. The rule would be “CTH”.

OPTION B: No

213. Denaturing of the goods of headings 22.07 or 22.08 does not involve a substantial transformation. The rule would be “CTH [except from heading 22.08] [except by denaturing]”. The choice of rule depends on the decision on the issue of concentration.

RELEVANT HS CODE:
2207.20

REFERENCE:
41.871

ISSUE No. 106: BLENDING WHISKEY OR OTHER SPIRIT DRINKS

OPTION A: Yes

214. Blended whiskies amount to approximately 90 % of the finished products distributed on the market. The purpose of blending is to enhance individual characteristics such as flavour and taste, and to guarantee the quality of each brand of whiskey and maintain its stable supply. Furthermore, blending is not simple mixing but involves a highly sophisticated process of mixing a lot of single malt and single grain whiskies of different varieties, based on the skill and experience of the blender. Finally, because the percentage of each ingredient of the same brand whiskey is not necessarily fixed and fluctuates with each production, it is likely to occur that the origin of the same brand of blended whiskies may differ from batch to batch, and this would have a detrimental effect on stable trade transactions and would cause confusion about markings among consumers.

215. Each single whiskey has its unique balance of congeners and flavour unequal to other single whiskies. A blended whiskey made by putting varieties of single whiskies together possesses an entirely different congener balance and flavour from its constituent single whiskies. The blending is carried out to achieve a particular character. The rule would be “change within the subheading resulting from blending and putting into bottles or other containers for retail sale”.

OPTION B: No

216. Blending of spirit drinks does not alter the essential character of the good as a whiskey, brandy or other spirit drink and is not a substantial transformation.

217. The rule would be “CTH”.

RELEVANT HS CODE:
22.08

REFERENCES :
41.531, 41.724, 41.745, 40.988

ISSUE No. 107: ADDITION OF FLAVOURING INGREDIENTS IN THE FORM OF NON-ALCOHOLIC OR ALCOHOLIC PREPARATIONS

OPTION A: Yes

218. Flavouring ingredients in the form of non-alcoholic or alcoholic preparations undergo a substantial transformation when used in production of spirits, liqueurs or other spirituous beverages. The rule proposed is “CTH”.

OPTION B : Yes, provided

219. A de minimis of 10 % is essential in heading 22.08 to allow for the use of alcoholic base products in the flavouring of distilled spirits.

OPTION C: No

220. The preparation of spirit drinks, liqueurs, alcoholic cordials or other spirituous preparations involves a substantial transformation. However, the mere addition of alcohol to a beverage base (2106.90) does not involve substantial transformation. The rule would be “CTH except from 2106.90”.

RELEVANT HS CODE:
22.08

ISSUE No. 108: MAKING VINEGAR; MAKING SUBSTITUTES FOR VINEGAR FROM ACETIC ACID

OPTION A: Yes

221. Production of vinegar from malt (11.07), beer (22.03), wine (22.04), cider or other fermented beverages (22.06), spirits (22.08), or acetic acid (29.15) is a substantial transformation. The rule would be “CTH”.

OPTION B: Yes, provided

222. Production of vinegar, other than substitutes for vinegar obtained from acetic acid, is a substantial transformation. The rule would be “CTH except from subheading 2915.21”.

OPTION C: No

223. Production of vinegar from malt, beer, wine, cider or other fermented beverages, spirits, or acetic acid is not a substantial transformation. Wine left in the air naturally turns to vinegar. The rule would be “CTH except from headings 11.07, 22.03, 22.04, 22.06, 22.08, 29.15”

RELEVANT HS CODE:
22.09

CHAPTER 23

ISSUE No. 109: THE PRODUCTION OF VEGETABLE MATERIALS, VEGETABLE WASTE OR VEGETABLE RESIDUES OF A KIND USED IN ANIMAL FEEDING -(TERMINOLOGY ISSUE)

OPTION A: Yes, terminology issue

224. The heading covers vegetable products, vegetable waste, and residues and by-products from the industrial processing of vegetable materials. It includes, *inter alia*, acorns and horse-chestnuts, maize (corn) cobs after removal of the grain; maize (corn) stalks and leaves, beet or carrot tops, peelings of vegetables (pea or bean pods, etc.), waste of fruit (peel and cores of apples, pears, etc.), bran obtained as a by-product from the crushing of mustard seed, residues left after the preparation of coffee substitute from cereal grains or other vegetable materials, by-products obtained by concentrating residual waters from citrus fruit juice manufacture, sometimes known as "citrus fruit molasses", residues from the hydrolysis of maize (corn) cobs to obtain 2-furaldehyde, known as "hydrolysed ground corn cobs".

225. Only some products of the heading are waste products. The heading includes acorns and horse chestnuts (2308.10) which are gathered or collected from trees. A Basket 1 decision has already been agreed for the rule “CTH”. No different rule is necessary for the waste materials of the heading.

OPTION B: Yes, terminology issue

226. The vegetable waste or residues, etc. of this heading are obtained as a result of manufacturing or processing operations or from consumption.

227. In the interest of coherence the Technical Committee should adopt a rule for these waste products based on the general approach used for other waste and scrap headings.

RELEVANT HS CODE:
ex-23.08(a)

ISSUE No. 110: OBTAINING PREPARATIONS OF A KIND USED IN ANIMAL FEEDING THAT CONTAIN MILK OR MILK PREPARATIONS

OPTION A: Yes

228. The preparations are not necessarily “simple” mixtures. Some could be very sophisticated. The appropriate rule would be “CTH”

OPTION B: Yes, provided

229. The milk or milk preparations (of Chapter 4 or heading 19.01) can be combined in a simple mixture to produce milk based animal feeds of this heading. An example is a milk replacement supplement used for cows which contains more than 50% of milk solids with added vitamins and sugar.

230. A split heading should be established. For products which contain more than 50% of milk solids the rule would be “CTH except from Chapter 4 or heading 19.01”. For other goods of the heading the rule would be “CTH”.

RELEVANT HS CODE:
ex-2309.90(a)

CHAPTER 24

ISSUE No. 111: OBTAINING TOBACCO REFUSE - (TERMINOLOGY ISSUE)

OPTION A: Yes, terminology

231. Tobacco refuse is a waste resulting from manufacturing and processing operations. The fact that it can be re-used is not relevant. Most waste products can be re-used. The rule would be based on the general approach used for other waste products: “The origin of the goods shall be the country in which the tobacco refuse of this subheading is derived and collected from manufacturing or processing operations”.

OPTION B: Yes, terminology

232. Tobacco refuse can simply be unmanufactured tobacco in pieces. It is not “waste and scrap” and can be used to make snuff, chewing tobacco etc. The rule should be based on the general approach for goods obtained in their natural or unprocessed state.

RELEVANT HS CODE:
2401.30

233. The Technical Committee has agreed that the question of the rules of origin for mixtures or blends of tobacco, including mixtures of manufactured tobacco would be left for a residual rule. The content and scope of such a residual rule (including the possibility that the country of origin of such a mixture could be the country in which the blending occurred) was left for further discussion.

RULES OF ORIGIN RELATING TO UNRESOLVED ISSUES SUBMITTED BY THE TECHNICAL COMMITTEE ON RULES OF ORIGIN FOR DECISION BY THE COMMITTEE ON RULES OF ORIGIN;

AGREED RULES OF ORIGIN SUBMITTED BY THE TECHNICAL COMMITTEE ON RULES OF ORIGIN FOR ENDORSEMENT BY THE COMMITTEE ON RULES OF ORIGIN - DESIGNATED AS "BASKET 1";

RULES OF ORIGIN RETAINED BY THE TECHNICAL COMMITTEE ON RULES OF ORIGIN FOR FURTHER DISCUSSION - DESIGNATED AS "BASKET 2"

(Chapters 1 to 24)

CHAPTER 1

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 1	Live animals			
01.01	Live horses, asses, mules and hinnies	<p>[The country of origin of the goods of this heading shall be the country in which the animal was born (CH) (JPN) (PHI) (MAL) (CAN) (MEX) (US) (ARG) (NZ) (FIJ)(AUS)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was born and raised (EC)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for at least 6 months; or the country in which the animal was born (EGY) (KOR)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for at least 6 months; or the country in which the animal was born and raised (MOR)]</p>		<p>Submitted to CRO for decision Issue 1</p> <p>Please note that, in principle, only the issue relating to the last stage of processing is always indicated in column E. So e.g. for sausages the issues of raising of animals is not mentioned, because it was already relevant in earlier stages of production. (Sec)</p>
0101.11	- Horses :	<i>As specified for heading</i>		
0101.19	-- Pure-bred breeding animals			
0101.20	-- Other			
	- Asses, mules and hinnies			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
01.02	Live bovine animals.	<p>[The country of origin of the goods of this heading shall be the country in which the animal was born (CH) (CAN) (MEX) (US) (ARG) (NZ) (FIJ)(AUS)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for at least 2 months; or</p> <p>the country in which the animal was born (KOR)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for at least 6 months; or</p> <p>the country in which the animal was born (EGY) (MAL)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal of a weight not exceeding 300 kg was fattened for at least 8 months; or</p> <p>the country in which the animal was born and raised (MOR)]</p> <p>[The country of origin of the bovine animals of a weight exceeding 300 kg shall be the country in which the animal was fattened for at least 8 months to come from a weight of 300 kg or less to a weight of more than 300 kg;</p> <p>the country of origin of the other bovine animals of this heading shall be the country in which the animal was born and raised (EC)]</p>		Submitted to CRO for decision Issue 1

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened to come from a weight of 330 kg or less to a weight of 450 kg or more; or the country in which the animal was born (PHI)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened to come from a weight of less than 300 kg to a weight of more than 300 kg; or the country in which the animal was born (JPN)]</p>		
0102.10 0102.90	- Pure- bred breeding animals - Other	<i>As specified for heading</i>		
01.03	Live swine.	<p>[The country of origin of the goods of this heading shall be the country in which the animal was born (CH) (CAN) (MEX) (US) (ARG) (NZ) (FIJ)(AUS)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for at least 1 month; or the country in which the animal was born (KOR)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal of a weight not exceeding 50 kg was fattened for at least 4 months; or the country in which the animal was born and raised (MOR)(MAL)]</p>		Submitted to CRO for decision Issue 1

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the swine of a weight exceeding 50 kg shall be the country in which the animal was fattened for at least 4 months to come from a weight of 50 kg or less to a weight of more than 50 kg; the country of origin of other swine of this heading shall be the country in which the animal was born and raised (EC)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened to come from a weight of 15 kg or less to a weight of 80 kg or more; or the country in which the animal was born (PHI)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened to come from a weight of less than 50 kg to a weight of 50 kg or more; or the country in which the animal was born (JPN)]</p> <p><i>As specified for heading</i></p>		
0103.10	- Pure-bred breeding animals			
	- Other :			
0103.91	-- Weighing less than 50 kg			
0103.92	-- Weighing 50 kg or more			
01.04	Live sheep and goats.	[The country of origin of the goods of this heading shall be the country in which the animal was born (CH) (CAN) (MEX) (US) (ARG) (NZ) (FIJ)(AUS) (JPN)]		Submitted to CRO for decision Issue 1

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for at least 2 months; or the country in which the animal was born (KOR)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for at least 4 months; or the country in which the animal was born and raised (MOR) (EGY)(MAL)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was born and raised; or the country in which the animal was fattened for at least 3 months (EC)]</p> <p><i>As specified for heading</i></p>		
0104.10 0104.20	- Sheep - Goats			
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.	<p>[The country of origin of the goods of this heading shall be the country in which the animal was born (CH) (CAN) (MEX) (US) (ARG) (NZ) (FID)(AUS)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for at least 2 months; or the country in which the animal was born and raised (MOR) (EGY) (MAL)]</p>		Submitted to CRO for decision Issue 1

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this heading shall be the country in which the animal was born and raised; or</p> <p>the country in which the animal was fattened for at least 2 months (EC)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened to come from a weight of less than 185 g to a weight of 185 g or more; or</p> <p>the country in which the animal was born (JPN)]</p>		
0105.11 0105.12 0105.19 0105.92 0105.93 0105.99	<p>- Weighing not more than 185 g :</p> <p>-- Fowls of the species <i>Gallus domesticus</i></p> <p>-- Turkeys</p> <p>-- Other</p> <p>- Other :</p> <p>-- Fowls of the species <i>Gallus domesticus</i>, weighing not more than 2,000 g</p> <p>-- Fowls of the species <i>Gallus domesticus</i>, weighing more than 2,000 g</p> <p>-- Other</p>	<p><i>As specified for heading</i></p>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
01.06	Other live animals.	<p>[The country of origin of the goods of this heading shall be the country in which the animal was born (CH) (MAL) (CAN) (MEX) (US) (ARG) (NZ) (FIJ)(AUS)(JPN)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was born and raised (EC)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for at least 6 months; or the country in which the animal was born and raised (MOR) (EGY)]</p>		Submitted to CRO for decision Issue 1

CHAPTER 2

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 2	Meat and edible meat offal			
02.01	Meat of bovine animals, fresh or chilled.	<p>[The country of origin of the goods of this heading shall be the country in which the animal was born (SEN) (ARG)]</p> <p>[CC (CAN) (JPN) (US) (MEX) (MAL) (AUS) (CH)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened from a weight of 330 kg or less to a weight of 450 kg or more; or the country in which the animal was born (PHI)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for 6 or more months before slaughtering; or the country in which the animal was born (KOR)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was born and raised; or the country in which the animal was fattened for at least 3 months (EC)(EGY)]</p> <p><i>As specified for heading</i></p>		Submitted to CRO for decision Issue 2
0201.10	- Carcasses and half-carcasses			
0201.20	- Other cuts with bone in			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0201.30	- Boneless			
02.02	Meat of bovine animals, frozen.	<p>[The country of origin of the goods of this heading shall be the country in which the animal was born (SEN) (ARG)]</p> <p>[CC (CAN) (JPN) (US) (MEX) (AUS) (MAL)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened from a weight of 330 kg or less to a weight of 450 kg or more; or</p> <p>the country in which the animal was born (PHI)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for six or more months before slaughtering; or</p> <p>the country in which the animal was born (KOR)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was born and raised; or</p> <p>the country in which the animal was fattened for at least 3 months before slaughtering (EC)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for at least 3 months;</p> <p>or the country in which the animal was born and raised (EGY)]</p> <p><i>As specified for heading</i></p>		Submitted to CRO for decision Issue 2
0202.10	- Carcasses and half-carcasses			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0202.20 0202.30	- Other cuts with bone in - Boneless			
02.03	Meat of swine, fresh, chilled or frozen.	<p>[The country of origin of the goods of this heading shall be the country in which the animal was born (SEN) (ARG)]</p> <p>[CC (CAN) (JPN) (US) (MEX) (EGY) (MAL) (AUS) (CH)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened from a weight of 15. kg or less to a weight of 80 kg or more; or the country in which the animal was born (PHI)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for one month before slaughtering; or the country in which the animal was born (KOR)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was born and raised; or the country in which the animal was fattened for at least 2 months (EC)]</p> <p><i>As specified for heading</i></p>		Submitted to CRO for decision Issue 2
0203.11 0203.12	- Fresh or chilled : -- Carcasses and half-carcasses -- Hams, shoulders and cuts thereof, with bone in			
0203.19	-- Other			
	- Frozen :			
0203.21	-- Carcasses and half-carcasses			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0203.22	-- Hams, shoulders and cuts thereof, with bone in			
0203.29	-- Other			
02.04	Meat of sheep or goats, fresh, chilled or frozen.	[The country of origin of the goods of this heading shall be the country in which the animal was born (SEN) (ARG)] [CC (CAN) (JPN) (US) (MEX) (MAL) (AUS) (CH)] [The country of origin of the goods of this heading shall be the country in which the animal was born and raised; or the country in which the animal was fattened for at least 2 months (EC)] [The country of origin of the goods of this heading shall be the country in which the animal was fattened for at least 2 months; or the country in which the animal was born and raised (PHI) (MOR) (EGY)]		Submitted to CRO for decision Issue 2
0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled - Other meat of sheep, fresh or chilled :	<i>As specified for heading</i>		
0204.21	-- Carcasses and half-carcasses			
0204.22	-- Other cuts with bone in			
0204.23	-- Boneless			
0204.30	- Carcasses and half-carcasses of lamb, frozen - Other meat of sheep, frozen :			
0204.41	-- Carcasses and half-carcasses			
0204.42	-- Other cuts with bone in			
0204.43	-- Boneless			
0204.50	- Meat of goats			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	<p>[The country of origin of the goods of this heading shall be the country in which the animal was born (SEN) (ARG) (PHI)]</p> <p>[CC (CAN) (JPN) (US) (MEX) (MAL) (AUS)(CH)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was born and raised;</p> <p>or the country in which the animal was fattened for at least 3 months (EC)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the animal was fattened for at least 6 months;</p> <p>or the country in which the animal was born and raised (KOR) (MOR)]</p> <p><i>As specified for split subheadings</i></p>		Submitted to CRO for decision Issue 2
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
ex0206(a)	<u>Edible offal of bovine animals</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG)]</p> <p>[CC (CAN) (JPN) (US) (MEX) (MAL) (AUS) (CH)]</p>		Submitted to CRO for decision Issue 2

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened from a weight of 330 kg or less to a weight of 450 kg or more; or</p> <p>the country in which the animal was born (PHI)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was born and raised; or the country in which the animal was fattened for at least 3 months (EC) (EGY)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 6 months; or the country in which the animal was born and raised (KOR) (MOR)]</p>		
ex0206 (b)	<u>Edible offal of swine</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG)]</p> <p>[CC (CAN) (JPN) (US) (MEX) (MAL) (AUS) (CH)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened from a weight of 15 kg or less to a weight of 80 kg or more; or</p> <p>the country in which the animal was born (PHI)]</p>		Submitted to CRO for decision Issue 2

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 3 months; or the country in which the animal was born and raised (MOR)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was born and raised; or the country in which the animal was fattened for at least 2 months (EC)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 1 month; or the country in which the animal was born (KOR)]</p>		
ex0206 (c)	<u>Edible offal of sheep and goats</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN)(ARG)(PHI)]</p> <p>[CC (CAN) (JPN) (US) (MEX) (MAL) (AUS)(CH)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was born and raised; or the country in which the animal was fattened for at least 2 months (EC)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 3 months; or the country in which the live animal was born and raised (MOR)]</p>		Submitted to CRO for decision Issue 2

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex0206 (d)	<u>Edible offal of horses, asses, mules or hinnies</u>	[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN)(ARG)(PHI)] [CC (CAN) (JPN) (US) (MEX) (MAL) (AUS)(CH)] [The country of origin of the goods of this split heading shall be the country in which the animal was born and raised; or the country in which the animal was fattened for at least 3 months (EC)] [The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 3 months; or the country in which the live animal was born and raised (MOR)]		Submitted to CRO for decision Issue 2
0206.10	- Of bovine animals, fresh or chilled	<i>As specified at split heading level</i>		
0206.21	- Of bovine animals, frozen :			
0206.22	-- Tongues			
	-- Livers			
	-- Other			
0206.29	- Of swine, fresh or chilled			
0206.30	- Of swine, frozen :			
	-- Livers			
0206.41	-- Other			
0206.49	- Other, fresh or chilled			
0206.80	- Other, frozen			
0206.90				
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	<i>As specified for split headings</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex02.07(a)	<u>Meat and edible offal of turkeys</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG) (PHI)]</p> <p>[CC (CAN) (JPN) (US) (MEX) (MAL) (AUS) (CH)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was born and raised; or the country in which the animal was fattened for at least 1 month (EC)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 1 month; or the country in which the animal was born and raised (KOR) (MOR) (EGY)]</p>		Submitted to CRO for decision Issue 2
ex02.07(b)	<u>Other</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN)(ARG)(PHI) (KOR)]</p> <p>[CC (CAN) (JPN) (US) (MEX) (MAL) (AUS)(CH)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was born and raised; or the country in which the animal was fattened for at least 1 month (EC)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 1 month ; or the country in which the animal was born and raised (MOR) (EGY)]</p>		Submitted to CRO for decision Issue 2

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0207.11 0207.12 0207.13 0207.14 0207.24 0207.25 0207.26 0207.27 0207.32 0207.33 0207.34 0207.35 0207.36	<p>- Of fowls of the species <i>Gallus domesticus</i> :</p> <p>-- Not cut in pieces, fresh or chilled</p> <p>-- Not cut in pieces, frozen</p> <p>-- Cuts and offal, fresh or chilled</p> <p>-- Cuts and offal, frozen</p> <p>- Of turkeys :</p> <p>-- Not cut in pieces, fresh or chilled</p> <p>-- Not cut in pieces, frozen</p> <p>-- Cuts and offal, fresh or chilled</p> <p>-- Cuts and offal, frozen</p> <p>- Of ducks, geese or guinea fowls :</p> <p>-- Not cut in pieces, fresh or chilled</p> <p>-- Not cut in pieces, frozen</p> <p>-- Fatty livers, fresh or chilled</p> <p>-- Other, fresh or chilled</p> <p>-- Other, frozen</p>	<i>As specified at split heading</i>		
02.08	Other meat and edible meat offal, fresh, chilled or frozen.	CC		Basket 1
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	<i>As specified for split heading</i>		
ex02.09 (a)	Pig fat free of lean meat, not rendered or otherwise extracted: <u>fresh, chilled, frozen, salted or in brine</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN)(ARG)]</p> <p>[CC (CAN) (JPN) (US) (MEX) (AUS)]</p>		Submitted to CRO for decision Issue 2

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened to come from a weight of 15 kg or less to a weight of 80 kg or more; or the country in which the animal was born (PHI)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 1 month; or the country in which the animal was born (KOR)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was born and raised; or the country in which the animal was fattened for at least 2 months (EC)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 2 months; or the country in which the animal was born and raised (MOR)]</p>		
ex02.09 (b)	<u>Pig fat free of lean meat, not rendered or otherwise extracted: dried or smoked</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG)]</p> <p>[CC (CAN)(US)(JPN)]</p>		Submitted to CRO for decision Issues 2, 4, 6

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened to come from a weight of 15 kg or less to a weight of 80 kg or more; or the country in which the animal was born (PHI)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 1 month; or the country in which the animal was born (KOR) (MOR)]</p> <p>[CTH(MAL)(CH) (MEX)]</p> <p>[CTHS (EC)]</p>		
ex02.09 (c)	<u>Poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted or in brine</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG) (PHI) (KOR)]</p> <p>[CC (CAN)(US)(JPN)(AUS)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was born and raised; or the country in which the animal was fattened for at least 1 month (EC)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 1 month; or the country in which the animal was born and raised (MOR)]</p> <p>[CTH (CH)(MAL) (EGY) (MEX)]</p>		<p>Submitted to CRO for decision</p> <p>Issues 2, 3, 5</p>

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex02.09 (d)	<u>Poultry fat, not rendered or otherwise extracted, dried or smoked</u>	[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG) (PHI) (KOR)] [CC (CAN)(US)(JPN) (AUS)] [CTH (CH) (MAL) (EGY) (MEX)] [CTHS (EC)]		Submitted to CRO for decision Issues 2, 4, 6
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	<i>As specified for split headings</i>		
ex02.10 (a)	<u>Meat and edible meat offal of swine, dried or smoked</u>	[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG)] [CC (US)(JPN) (AUS)] [The country of origin of the goods of this split heading shall be the country in which the animal was fattened from a weight of 15 kg or less to a weight of 80 kg or more; or the country in which the animal was born (PHI)] [The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 1 month; or the country in which the animal was born and raised (KOR) (MOR)] [CTH (CAN)] [CTHS (EC) (CH) (MAL) (MEX)] [The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG)]		Submitted to CRO for decision Issues 2, 4, 6
ex02.10 (b)	<u>Meat and edible meat offal of swine, salted or in brine</u>			Submitted to CRO for decision Issues 2, 5

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[CC (US)(JPN) (AUS)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened from a weight of 15 kg or less to a weight of 80 kg or more;</p> <p>or the country in which the animal was born (PHI)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 1 month; or</p> <p>the country in which the animal was born and raised (KOR) (MOR)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 2 months; or</p> <p>the country in which the animal was born and raised (EC)]</p> <p>[CTH (CH) (MAL) (MEX)]</p> <p>[CTH provided the change is not only the result of salting (CAN)]</p>		
ex02.10 (c)	<u>Meat and edible meat offal of bovine animals, dried or smoked</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG) (KOR)]</p> <p>[CC (US)(JPN) (AUS)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened from a weight of 330 kg or less to a weight of 450 kg or more; or</p> <p>the country in which the animal was born (PHI)]</p>		Submitted to CRO for decision Issues 2, 4, 6

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex02.10 (d)	<u>Meat and edible meat offal of bovine animals, salted or in brine</u>	<p>[CTH (CAN)]</p> <p>[CTHS (EC) (MEX) (CH)(MAL)(MOR) (EGY)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG) (KOR)]</p> <p>[CC (US)(JPN)(AUS)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened from a weight of 330 kg or less to a weight of 450 kg or more; or</p> <p>the country in which the animal was born (PHI)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 3 months; or</p> <p>the country in which the animal was born and raised (EC)]</p> <p>[CTH (CH) (MAL) (EGY)(MEX)]</p> <p>[CTH provided the change is not only the result of salting (CAN)]</p>		Submitted to CRO for decision Issue 2
ex02.10 (e)	<u>Other meat and edible meat offal, dried or smoked</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG) (KOR) (PHI)]</p> <p>[CC (US)(JPN)(CAN) (AUS)]</p> <p>[CTHS (EC) (MEX) (CH) (MAL) (MOR) (EGY)]</p>		Submitted to CRO for decision Issues 2, 4, 6

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex02.10 (f)	<u>Meat and edible meat offal of sheep and goats, salted or in brine</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG) (KOR) (PHI)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was born and raised (MOR)]</p> <p>[CC (US)(JPN)(MEX) (CAN) (AUS) (CH) (MAL)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 2 months; or the country in which the animal was born and raised (EC)]</p>		Submitted to CRO for decision Issue 2
ex02.10 (g)	<u>Meat and edible meat offal of horses and mules, salted or in brine</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG) (KOR) (PHI)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was born and raised (MOR)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 3 months; or the country in which the animal was born and raised (EC)]</p> <p>[CC (US)(JPN)(MEX) (CAN) (AUS) (CH) (MAL)]</p>		Submitted to CRO for decision Issue 2

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex02.10(h)	<u>Other edible meat and meat offal, salted or in brine</u>	[The country of origin of the goods of this split heading shall be the country in which the animal was born (SEN) (ARG) (KOR) (PHI)] [The country of origin of the goods of this split heading shall be the country in which the animal was born and raised (MOR)] [The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 1 month; or the country in which the animal was born and raised (EC)] [CC (US)(JPN)(MEX) (CAN) (AUS) (CH) (MAL)]		Submitted to CRO for decision Issue 2
ex02.10(i)	<u>Edible flours of meat or meat offal</u>	CTHS except from split heading ex02.10(j)		Basket 1
ex02.10(j)	<u>Other including meals of meat or meat offal</u>	[The country of origin of the goods of this split heading shall be the country in which the animal was born (PHI)(ARG)] [CTHS except from split heading ex02.10(i) (JPN)(SEN)(KOR)]		Submitted to CRO for decision Issues 2, 7
0210.11 0210.12 0210.19 0210.20 0210.90	- Meat of swine : -- Hams, shoulders and cuts thereof, with bone in -- Bellies (streaky) and cuts thereof -- Other - Meat of bovine animals - Other, including edible flours and meals of meat or meat offal			

CHAPTER 3

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.	<i>As indicated for split headings</i>		
ex 03.01(a)	<u>Ornamental fish</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the ornamental fish was raised for at least 1 month; or the country in which they have been captured (MAL)]</p> <p>[The country of origin of the goods of this split heading shall be the last country where the fish are bred from youth to marketable size; or the country in which the ornamental fish has been subject to conditioning and treatment process; or where the CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex -factory price of the goods. The method of calculating foreign content is as follows:</p> $FC = \frac{\text{CIF value of NORM} \times 100\% \leq 75\%}{\text{Ex-factory price}}$ <p>FC : Foreign content NORM : Non-originating raw materials Ex-factory price : = Total materials cost +</p>		Submitted to CRO for decision Issue 8

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C Direct labour costs + Overhead costs + Profit (SG)] [The country of origin of the goods of this split heading shall be the country in which they have been captured (CAN) (MEX) (US) (CH) (COL) (ICE) (EGY)] [The country of origin of the goods of this split heading shall be the country in which the live fish was fattened for at least 2 months; or the country in which they have been captured (PHI)] [The country of origin of the goods of this split heading shall be the country in which the fish was raised from fry to fish of marketable size for consumption; or the country in which they have been captured (JPN) (KOR) (NOR)] [The country of origin of the goods of this heading shall be the country in which the fish was raised from fry; or the country in which the relevant requirements of the definitions of goods that are considered to be wholly obtained are met* (EC)]	D	E

^{1*} The second part of the origin criteria to be finalised after finishing the work on the definitions of goods that are to be considered as being wholly obtained in one country(EC)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		[The country of origin of the goods of this split heading shall be the country in which the fish was hatched from eggs ; or the country in which they have been captured (AUS)]		
ex03.01(b)	<u>Other live fish</u>	<p>[The country of origin of the goods of this split heading shall be the country in which they have been captured (CAN) (MEX) (US) (CH) (COL) (ICE)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which they have been captured; or the country in which the live fish has been fattened for at least 2 months (PHI)]</p> <p>[The country of origin of the goods of this heading shall be the country in which they have been captured; or the country in which the food-fish has been fattened for at least 4 months (MAL)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which they have been captured; or the country in which the fish has been raised from fry to fish of marketable size for consumption (JPN) (KOR) (MOR) (NOR)]</p> <p>[The country of origin of goods of this split heading is the last country : - Where these fish are bred from youth to a marketable size; or</p>		Submitted to CRO for decision Issue 9

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>- Where the CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex -factory price of the goods. The method of calculating foreign content is as follows: $FC = \frac{\text{CIF value of NORM} \times 100\%}{75\%}$ <p>Ex-factory price FC : Foreign content NORM : Non-originating raw materials Ex-factory price : = Total materials cost + Direct labour costs + Overhead costs + Profit (SG)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the fish was raised from fry; or the country in which the relevant requirements of the definitions of goods that are considered to be wholly obtained are met^{2*} (EC)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the fish was hatched from eggs ; or the country in which they have been captured (AUS)]</p> <p><i>As specified at split heading level</i></p> </p>		
0301.10	<p>- Ornamental fish - Other live fish :</p>			

^{2*} The second part of the origin criteria to be finalised after finishing the work on the definitions of goods that are to be considered as being wholly obtained in one country(EC)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0301.91	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)			
0301.92	-- Eels (<i>Anguilla</i> spp.)			
0301.93	-- Carp			
0301.99	-- Other			
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04	[The country of origin of the goods of this heading shall be the country in which the live fish has been captured (CAN) (MEX) (US) (CH) (COL) (ICE)] [The country of origin of the goods of this heading shall be the country in which the fish was hatched from eggs ; or the country in which they have been captured (AUS)] [The country of origin of the goods of this heading shall be the country in which the fish was raised from fry; or the country in which the relevant requirements of the definitions of goods that are considered to be wholly obtained are met ^{3*} (EC)]		Submitted to CRO for decision Issue 10

^{3*} The second part of the origin criteria to be finalised after finishing the work on the definitions of goods that are to be considered as being wholly obtained in one country(EC)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this heading shall be the country in which they have been captured; or the country in which the live fish has been fattened for at least 2 months (PHI) (MAL)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the live fish have been captured; or the country in which the fish has been raised from fry to fish of marketable size for consumption (JPN) (KOR) (MOR) (NOR) (EGY)]</p> <p>[The country of origin of fish of this heading is the last country :</p> <ul style="list-style-type: none"> -Where the fish is subject to a combination of three or more processes including chilling, cleaning, gutting, removing of gills, scaling and de-heading; or - Where the live fish are bred from youth to a marketable size; or - Where the CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex -factory price of the goods. <i>The method of calculating foreign content is as above in heading 03.01 (SG)]</i> <p><i>As specified for heading</i></p>		
	- Salmonidae, excluding livers and roes :			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0302.11	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)			
0302.12	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</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 Danube salmon (<i>Hucho hucho</i>)			
0302.19	-- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes : -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)			
0302.21	-- Plaice (<i>Pleuronectes platessa</i>) -- Sole (<i>Solea</i> spp.)			
0302.22	-- Other			
0302.23				
0302.29				

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0302.31	- Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes : -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)			
0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)			
0302.33	-- Skipjack or stripe-bellied bonito			
0302.39	-- Other			
0302.40	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes			
0302.50	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes			
0302.61	- Other fish, excluding livers and roes : -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)			
0302.62	-- Haddock (<i>Melanogrammus aeglefinus</i>)			
0302.63	-- Coalfish (<i>Pollachius virens</i>)			
0302.64	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)			
0302.65	-- Dogfish and other sharks			
0302.66	-- Eels (<i>Anguilla</i> spp.)			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0302.69	-- Other			
0302.70	- Livers and roes			
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	<p>[The country of origin of the goods of this heading shall be the country in which the live fish have been captured (CAN) (MEX) (US) (CH) (COL) (ICE) (NOR) (JPN)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the fish was hatched from eggs ; or the country in which they have been captured (AUS)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the live fish have been captured; or the country in which the fish has been raised from fry to fish of marketable size for consumption (JPN)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the fish was raised from fry; or the country in which the relevant requirements of the definitions of goods that are considered to be wholly obtained are met^{4*} (EC)]</p>		Submitted to CRO for decision Issue 10

^{4*} The second part of the origin criteria to be finalised after finishing the work on the definitions of goods that are to be considered as being wholly obtained in one country(EC)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this heading shall be the country in which the live fish have been captured; or the country in which the live fish has been fattened for at least 2 months (PHI)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the live fish have been captured; or the country in which the live fish have changed from youth to maturity (KOR) (MAL)]</p> <p>[The country of origin of the goods of this heading shall be the country in which the live fish have been captured ; or the country in which the fish is subject to a combination of 3 or more processes including freezing, cleaning, gutting, scaling, de-heading (MOR)</p> <p>[The country of origin of the goods of this heading shall be the country in which the fish is subject to a combination of 3 or more processes including freezing, cleaning, gutting, removing of gills, scaling, de-heading; or</p>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		the country in which the CIF value of non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. <i>The method of calculating foreign content is as in heading 03.01 (SG)]</i>		
0303.10	- 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>), excluding livers and roes - Other salmonidae, excluding livers and roes : -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) -- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes : -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	As specified for heading		
0303.21				
0303.22				
0303.29				
0303.31				

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0303.32	-- Plaice (<i>Pleuronectes platessa</i>)			
0303.33	-- Sole (<i>Solea spp.</i>)			
0303.39	-- Other			
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :			
0303.41	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)			
0303.42	-- Yellowfin tunas (<i>Thunnus albacares</i>)			
0303.43	-- Skipjack or strip-bellied bonito			
0303.49	-- Other			
0303.50	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes			
0303.60	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes			
	- Other fish, excluding livers and roes :			
0303.71	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)			
0303.72	-- Haddock (<i>Melanogrammus aeglefinus</i>)			
0303.73	-- Coalfish (<i>Pollachius virens</i>)			
0303.74	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)			
0303.75	-- Dogfish and other sharks			
0303.76	-- Eels (<i>Anguilla spp.</i>)			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0303.77	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)			
0303.78	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)			
0303.79	-- Other			
0303.80	- Livers and roes			
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	<i>As specified for split heading</i>		
ex 03.04(a)	<u>Fish surimi</u>	[The country of origin of the goods of this split heading shall be the country in which the live fish have been captured (CH) (COL) (ICE)] [The country of origin of the goods of this split heading shall be the country in which the fish was raised from fry; or the country in which the relevant requirements of the definitions of goods that are considered to be wholly obtained are met ^{5*} (EC)] [The country of origin of the goods of this split heading shall be the country in which the fish was hatched from eggs ; or the country in which they have been captured (AUS)]		Submitted to CRO for decision Issue 11

^{5*} The second part of the origin criteria to be finalised after finishing the work on the definitions of goods that are to be considered as being wholly obtained in one country(EC)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this split heading shall be the country in which the live fish have been captured; or the country in which the live fish has been fattened for at least 2 months (PHI)]</p> <p>[CTH (JPN) (MAL) (CAN) (MEX) (NOR) (MOR)]</p> <p>[CTH; or the country in which the CIF value of non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. <i>The method of calculating foreign content is as in heading 03.01 (SG)</i>]</p> <p>[CTHS (KOR)]</p>		
ex03.04 (b)	<u>Fish fillets, fresh, chilled or frozen</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the live fish have been captured (CH) (COL) (ICE)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the live fish have been captured; or the country in which the live fish has been fattened for at least 2 months (PHI)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the fish was hatched from eggs ; or the country in which they have been captured (AUS)]</p>		Submitted to CRO for decision Issue 12

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this split heading shall be the country in which the fish was raised from fry; or the country in which the relevant requirements of the definitions of goods that are considered to be wholly obtained are met^{6*} (EC)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the live fish have been captured; or the country in which the fish are bred from fry to fish of marketable size for consumption (MOR)]</p> <p>[CTH (US) (CAN) (JPN) (MAL)(MEX) (NOR)(KOR)]</p> <p>[CTH; or the country of origin shall be the country in which the CIF value of non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. <i>The method of calculating foreign content is as in heading 03.01 (SG)</i>]</p>		
ex03.04 (c)	<u>Other</u>	[The country of origin of the goods of this split heading shall be the country in which the live fish has been captured (KOR)(CH) (COL) (ICE)]		Submitted to CRO for decision Issue 13

^{6*} The second part of the origin criteria to be finalised after finishing the work on the definitions of goods that are to be considered as being wholly obtained in one country(EC)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this split heading shall be the country in which the fish was raised from fry ; or the country in which the relevant requirements of the definitions of goods that are considered to be wholly obtained are met^{7*} (EC)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the fish was hatched from eggs ; or the country in which they have been captured (AUS)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the live fish have been captured; or the country in which the live fish has been fattened for at least 2 months (PHI)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the live fish have been captured; or the country in which the fish are bred from fry to fish of marketable size for consumption (MOR)]</p> <p>[CTH (US)(CAN)(JPN)(MAL)(MEX)(NOR)]</p>		

^{7*} The second part of the origin criteria to be finalised after finishing the work on the definitions of goods that are to be considered as being wholly obtained in one country(EC)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		[CTH; or the country of origin shall be the country in which the CIF value of non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. <i>The method of calculating foreign content is as in heading 03.01 (SG)</i>]		
0304.10 0304.20 0304.90	- Fresh or chilled - Frozen fillets - Other	<i>As specified for split heading</i>		
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.	<i>As specified for split headings</i>		
ex 03.05(a)	<u>Sharks' fin cake</u>	[CTHS (HK)] [The country of origin of the goods of this split heading shall be the country in which the live fish has been captured (KOR) (US) (MEX)] [The country of origin of the goods of this split heading shall be the country in which the fish was hatched from eggs ; or the country in which they have been captured (AUS)]		Submitted to CRO for decision Issue 14

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this split heading shall be the country in which the live fish has been captured; or the country in which the fish has been fattened for at least two months (PHI)]</p> <p>[CTH, provided the change to this split heading is not solely the result of drying or salting or putting in brine (MOR)]</p> <p>[CTH (EC) (CH) (NOR) (SG) (MAL) (CAN)]</p> <p>[CTH except from heading 03.04 (JPN)]</p>		
ex03.05 (b)	<u>Fish including fish fillets, livers and roes: dried, salted or in brine</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the live fish has been captured (KOR) (US) (MEX)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the fish was hatched from eggs ; or the country in which they have been captured (AUS)]</p> <p>[CTH, provided the change to this split heading is not solely the result of drying or salting or putting in brine (MOR)]</p>		Submitted to CRO for decision Issues 4, 15

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this split heading shall be the country in which the live fish has been captured; or the country in which the fish has been fattened for at least two months (PHI)]</p> <p>[CTH (EC) (CH) (NOR) (SG) (MAL) (CAN)]</p> <p>[CTH except from heading 03.04 (JPN)]</p>		
ex03.05 (c)	<u>Fish including fish fillets, livers and roes: smoked</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the live fish has been captured (KOR) (US) (MEX)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the fish was hatched from eggs ; or the country in which they have been captured (AUS)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the live fish has been captured; or the country in which the fish has been fattened for at least two months (PHI)]</p> <p>[CTH except from heading 03.04 (JPN)]</p>		Submitted to CRO for decision Issue 6
ex03.05 (d)	<u>Flours</u>	<p>[CTH except from heading 03.04 (JPN)]</p> <p>[CTHS (CH) (EC) (COL) (JPN) (MAL) (SG) (MOR) (NOR) (CAN) (EGY)]</p> <p>[CTHS except from split heading ex03.05(e)]</p>		Basket 1

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex03.05 (e)	<u>Meals and pellets</u>	[The country of origin of the goods of this split heading shall be the country in which the live fish has been captured (PHI)] [CTHS except from ex 03.05 (d) (CH) (EC) (COL) (JPN) (MAL) (SG) (MOR) (NOR) (CAN) (EGY) (AUS)]		Submitted to CRO for decision Issue 7
0305.10	- Flours, meals and pellets of fish, fit for human consumption	As specified for split headings		
0305.20	- Livers and roes, dried, smoked, salted or in brine			
0305.30	- Fish fillets, dried, salted or in brine, but not smoked			
0305.41	- Smoked fish, including fillets : -- 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 Danube salmon (<i>Hucho hucho</i>)			
0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)			
0305.49	-- Other - Dried fish, whether or not salted but not smoked :			
0305.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			
0305.59	- Other - Fish, salted but not dried or smoked and fish in brine :			
0305.61	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0305.62	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			
0305.63	-- Anchovies (<i>Engraulis spp.</i>)			
0305.69	-- Other			
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.	<i>As specified for split heading</i>		
ex03.06(a)	<u>Crustaceans whether in shell or not, live, fresh, chilled, frozen, salted or in brine; in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, salted or in brine</u>	[The country of origin of the goods of this split heading shall be the country in which the live crustaceans have been captured or gathered (CAN) (CH) (KOR) (US) (MEX) (PHI) (EC) (NOR)] [The country of origin of the goods of this split heading shall be the country in which the live crustaceans have been captured or gathered or farmed (EC)] [The country of origin of the goods of this split heading shall be the country in which the live crustaceans were hatched; or the country in which they have been captured (AUS)]		Submitted to CRO for decision Issue 10

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin of the goods of this split heading shall be the country in which the live crustaceans have been captured or gathered; or the country in which the crustaceans were fattened for at least 1 month (MAL)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the crustaceans have been captured or gathered ; or the country in which the live crustaceans have been raised from youth to marketable size. (JPN)(KOR)(MOR)(NOR)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the live crustaceans are bred from youth to marketable size; or the country in which crustaceans are subject to a combination of 3 or more processes including de-heading, shelling, de-veining, cooking by steaming or boiling in water, chilling or freezing, thawing and grading, marinating in brine solution and glazing; or the country in which the CIF value of non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. <i>The method of calculating foreign content is as in heading 03.01 (SG)</i>]</p>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 03.06(b)	<u>Crustaceans, dried</u>	[The country of origin of the goods of this split heading shall be the country in which the live crustaceans have been captured or gathered (CAN) (KOR) (US) (MEX) (PHI) (MOR)] [The country of origin of the goods of this split heading shall be the country in which the live crustaceans were hatched; or the country in which they have been captured (AUS)] [The country of origin of the goods of this split heading shall be the country in which the crustaceans have been captured or gathered ; or the country in which the live crustaceans have been raised from youth to marketable size (JPN)] [CTHS (CH) (EC) (COL) (MAL) (NOR) (SG)]		Submitted to CRO for decision Issue 4
ex03.06 (c)	<u>Flours</u>	CTHS except from split heading ex03.06(d)		Basket 1
ex03.06 (d)	<u>Meals and pellets</u>	[The country of origin of the goods of this split heading shall be the country in which the live crustaceans have been captured or gathered (PHI)] [CTHS except from ex 03.06 (c) (CH) (EC) (COL) (MAL) (NOR) (SG) (AUS)(US)(JPN)]		Submitted to CRO for decision Issue 7

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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.	<i>As specified for split heading</i>		
ex03.07 (a)	<u>Whether in shell or not, live, fresh, chilled, frozen, salted or in brine</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the animals have been captured or gathered (CAN) (CH) (KOR) (US) (MEX) (PHI) (EC) (NOR)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animals have been captured or gathered ; or</p> <p>the country in which the live animals have been raised from youth to marketable size (JPN)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animals were hatched; or the country in which they have been captured (AUS)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animals have been captured or gathered;</p> <p>or the country in which the animals of this split heading have been fattened for at least 4 months (MAL)]</p>		Submitted to CRO for decision Issue 10

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[The country of origin shall be the country in which the animals have been captured or gathered or farmed (EC)]</p> <p>[The country of origin of the goods of this split heading shall be the country in which the animals have been captured or gathered ; or</p> <p>the country in which the animals of this split heading are bred from youth to marketable size; or</p> <p>the country in which animals of this split heading are subject to a combination of 3 or more processes including de-heading, shelling, de-veining, cooking by steaming or boiling in water, chilling or freezing, thawing and grading, marinating in brine solution and glazing; or</p> <p>the country in which the CIF value of non-originating materials imported and used in the production does not exceed 75% of the ex-factory price of the goods. <i>The method of calculating foreign content is as in heading 03.01 (SG)]</i></p>		
ex03.07 (b)	<u>Dried</u>	<p>[The country of origin of the goods of this split heading shall be the country in which the live animals have been captured or gathered (CAN) (KOR) (US) (MEX) (PHI) (MOR) (AUS)]</p>		Submitted to CRO for decision Issue 4

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		[The country of origin of the goods of this split heading shall be the country in which the animals have been captured or gathered ; or the country in which the live animals have been raised from youth to marketable size (JPN)] [CTHS (CH) (EC) (COL) (MAL) (NOR) (SG)]		
ex03.07 (c)	<u>Flours.</u>	CTHS except from split heading ex03.07(d)		Basket 1
ex03.07 (d)	<u>Meals and pellets</u>	[The country of origin of the goods of this split heading shall be the country in which the animals have been captured or gathered (PHI)] [CTHS except from ex 03.07 (c) (CH) (EC) (COL) (MAL) (NOR) (SG) (AUS)(JPN)(US)]		Submitted to CRO for decision Issue 7

CHAPTER 4

Chapter Notes: [Origin criteria for mixtures classified in heading 04.09 **Basket 2**]

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	The country of origin of the goods of this heading shall be the country in which the milk is obtained in its natural or unprocessed state.		Basket 1
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	<i>As specified for split headings</i>		
ex04.02 (a)	<u>Coffee creamer</u>	[The country of origin of the goods of this split heading shall be the country in which the milk is obtained in its natural or unprocessed state.(CAN) (EC) (KOR) (US (MEX) (ARG)] [CTH (AUS)(COL)(JPN) (MAL) (NZ)] [CTHS (HK)]		Submitted to CRO for decision Issue 16
ex04.02 (b)	<u>Recombined or reconstituted milk</u>	[The country of origin of the goods of this split heading shall be the country in which the milk is obtained in its natural or unprocessed state.(CAN) (EC) (KOR) (US) (ARG)] [CTH (COL)(JPN) (MAL)] [CTHS (NZ)(AUS) (MEX)]		Submitted to CRO for decision Issue 17

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex04.02 (c)	<u>Condensed milk</u>	[The country of origin of the goods of this split heading shall be the country in which the milk is obtained in its natural or unprocessed state.(CAN) (EC) (KOR) (US) (ARG)] [CTH (COL)(JPN) (MAL)] [CTHS (NZ)(AUS)(MEX)]		Submitted to CRO for decision Issue 18
ex04.02 (d)	<u>Other</u>	[The country of origin of the goods of this split heading shall be the country in which the milk is obtained in its natural or unprocessed state.(CAN) (EC) (KOR) (US)(MEX) (ARG)] [CTH (AUS)(COL)(JPN) (MAL) (NZ)] <i>As specified for split heading</i>		Submitted to CRO for decision Issue 19
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %			
0402.21	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :			
0402.29	-- Not containing added sugar or other sweetening matter			
0402.91	-- Other :			
0402.99	-- Not containing added sugar or other sweetening matter			
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.	<i>As specified for split headings</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex04.03 (a)	Yogurt	[The country of origin of the goods of this split heading shall be the country in which the milk is obtained in its natural or unprocessed state. (EC) (KOR) (US) (ARG)] [CTH (AUS) (CAN)(CH)(COL)(JPN) (MEX) (MAL) (NZ)]		Submitted to CRO for decision Issue 20
ex04.03 (b)	<u>Buttermilk</u>	[The country of origin of the goods of this split heading shall be the country in which the milk is obtained in its natural or unprocessed state. (KOR) (US)] [CTH (AUS) (CAN)(CH)(COL)(JPN) (MEX) (MAL) (NZ) (EC)]		Submitted to CRO for decision Issue 21
ex04.03 (c)	<u>Other</u>	[The country of origin of the goods of this split heading shall be the country in which the milk is obtained in its natural or unprocessed state. (EC) (KOR) (US)] [CTH (AUS) (CAN)(CH)(COL)(JPN) (MEX) (NZ)] <i>As specified for split heading</i>		Submitted to CRO for decision Issue 20
0403.10 0403.90	- Yogurt - Other			
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.	[The country of origin of the goods of this heading shall be the country in which the milk is obtained in its natural or unprocessed state. (US)] [CTH (AUS) (EC) (CAN) (CH) (COL) (JPN) (KOR) (MAL) (MEX) (NZ)]		Submitted to CRO for decision Issue 21

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	<i>As specified for heading</i>		
0404.90	- Other			
04.05	Butter and other fats and oils derived from milk; dairy spreads.	CTH		Basket 1
0405.10	- Butter	<i>As specified for heading</i>		
0405.20	- Dairy spreads			
0405.90	- Other			
04.06	Cheese and curd.	<i>As specified for subheadings</i>		
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	CTH		Basket 1
0406.20	- Grated or powdered cheese, of all kinds	CTH		Basket 1
0406.30	- Processed cheese, not grated or powdered	[CTH (COL) (EC) (KOR) (MAL) (US)] [CTSH (AUS)(CH)(EGY)(NOR) (MEX) (CAN) (JPN) (NZ)]		Submitted to CRO for decision Issue 22
0406.40	- Blue-veined cheese	CTH		Basket 1
0406.90	- Other cheese	CTH		Basket 1
04.07	Birds' eggs, in shell, fresh, preserved or cooked.	The country of origin of the goods of this heading shall be the country in which the eggs are obtained from the animals		Basket 1
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.	<i>As specified for subheadings</i>		
	- Egg yolks:			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0408.11	-- Dried	[The country of origin of the goods of this subheading shall be the country in which the eggs are obtained from the animals (KOR) (MEX) (COL)]. [CTH (JPN) (US) (AUS)] [CTSH (NOR)(CH) (EC) (CAN) (MAL)]		Submitted to CRO for decision Issues 4, 25
0408.19	-- Other	[The country of origin of the goods of this subheading shall be the country in which the eggs are obtained from the animals (EC) (COL) (KOR) (MEX) (US)] [CTH (CH) (AUS) (JPN) (MAL)] [CTSH (CAN)]		Submitted to CRO for decision Issues 24, 25
	- Other			
0408.91	-- Dried	[The country of origin of the goods of this subheading shall be the country in which the eggs are obtained from the animals(KOR) (MEX) (COL)]. [CTH (JPN) (US) (AUS)(MAL)] [CTSH (NOR)(CH) (EC) (CAN)]		Submitted to CRO for decision Issues 4, 23
0408.99	-- Other	[The country of origin of the goods of this subheading shall be the country in which the eggs are obtained from the animals (KOR) (MEX) (COL) (EC)]. [CTH except from heading 04.07 when resulting from merely removing the shell (JPN)(US) (AUS) (MAL) (CH) (CAN)]		Submitted to CRO for decision Issue 23
04.09	Natural honey.	The country of origin of the good of this heading shall be the country in which the honey is obtained in its natural or unprocessed state		Basket 1

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
04.10	Edible products of animal origin, not elsewhere specified or included.	The country of origin of the good of this heading shall be the country in which the goods are obtained from the animal		Basket 1

CHAPTER 5

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 5	Products of animal origin, not elsewhere specified or included			
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	CC		Basket 1
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	CC		Basket 1
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	CC		Basket 1
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	CC		Basket 1
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	CC		Basket 1

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	CC		Basket 1
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	CC		Basket 1
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	CC		Basket 1
05.09	Natural sponges of animal origin.	CC		Basket 1
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	CC		Basket 1
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	CC		Basket 1

CHAPTER 6

HS Code number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.			
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	<i>As specified for subheadings</i>		
0601.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	The country of origin of the goods of this subheading shall be the country in which the goods are obtained in their natural or unprocessed state		Basket 1
0601.20	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	[The country of origin of the goods of this subheading shall be the country in which the goods are obtained in their natural or unprocessed state (EC) (CH)] [CTSH (US) (JPN) (CAN)(MAL)(PHI)(MEX) (KOR) (EGY)]		Submitted to CRO for decision Issue 26
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn	<i>As specified for subheadings</i>		
0602.10	- Unrooted cuttings and slips	The origin of the goods of this subheading shall be the country in which the goods are obtained in their natural or unprocessed state		Basket 1

HS Code number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	CTSH		Basket 1
0602.30	- Rhododendrons and azaleas, grafted or not	CTSH		Basket 1
0602.40	- Roses, grafted or not	CTSH		Basket 1
0602.90	- Other	CTSH		Basket 1
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>		
ex06.03 (a)	<u>Wreaths, flower baskets, buttonholes and the like</u>	[The country of origin of the goods of this split heading shall be the country in which the plants grew (KOR) (US) (JPN) (CAN) (MEX) (EGY) (MAL) (CH) (PHI) (COL)] [CTHS (EC)]		Issue 27
ex06.03 (b)	<u>Cut flowers and flower buds, dried, dyed or bleached</u>	[The country of origin of the goods of this split heading shall be the country in which the plants grew (KOR) (US) (JPN) (CAN) (MEX) (EGY) (MAL) (CH) (PHI)(EC) (COL)] [CTHS or change by drying, dyeing or bleaching (HK)]		Submitted to CRO for decision Issue 28
ex06.03 (c)	<u>Other cut flowers and flower buds (fresh, impregnated or otherwise prepared)</u>	The country of origin of the goods of this split heading is the country in which the plants grew		Basket 1^{8*}
0603.10 0603.90	- Fresh - Other	<i>As specified for split heading</i>		

^{8*} (COL) joined the consensus after the 10th Session

HS Code number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>		
ex06.04 (a)	- <u>Wreaths, flower baskets, buttonholes and the like</u>	[The country of origin of the goods of this split heading shall be the country in which the plants grew (EGY) (CH) (PHI) (KOR) (US) (JPN) (CAN) (MEX) (MAL)]. [CTHS (EC)]		Submitted to CRO for decision Issue 27
ex06.04 (b)	- <u>Other</u>	The country of origin of the goods of this split heading shall be the country in which the plants grew		Basket 1
0604.10	- Mosses and lichens	<i>As specified for split heading</i>		
0604.91	- Other :			
0604.99	-- Fresh			
	-- Other			

CHAPTER 7

Chapter Notes: [Origin criteria for mixtures classified in subheadings 0710.90, 0711.90 or 0712.90 **Basket 2**]

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 7	Edible vegetables and certain roots and tubers.			
07.01	Potatoes, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state		Basket 1
07.02	Tomatoes, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state		Basket 1
07.03	Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state		Basket 1
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state		Basket 1
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state		Basket 1
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state		Basket 1

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
07.07	Cucumbers and gherkins, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state		Basket 1
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state		Basket 1
07.09	Other vegetables, fresh or chilled.	The origin of the goods shall be the country in which the goods of this heading are obtained in their natural or unprocessed state		Basket 1
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	[The country of origin of the goods of this heading shall be the country in which the vegetables grew (EC) (CH) (KOR) (EGY) (US) (PHI)(JPN) (ARG)(CHI) (IND)] [CTH, provided that the change is not only the result of freezing (CAN) (MEX) (MAL)]		Submitted to CRO for decision Issue 10
0710.10	- Potatoes	<i>As specified for heading</i>		
	- Leguminous vegetables, shelled or unshelled_:			
0710.21	-- Peas (<i>Pisum sativum</i>)			
0710.22	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)			
0710.29	-- Other			
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)			
0710.40	- Sweet corn			
0710.80	- Other vegetables			
0710.90	- Mixtures of vegetables			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
07.11	Vegetables 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.	The country of origin of the goods of this heading shall be the country in which the vegetables grew.		Basket 1
0711.10 0711.20 0711.30 0711.40 0711.90	- Onions - Olives - Capers - Cucumbers and gherkins - Other vegetables; mixtures of vegetables	<i>As specified for heading</i>		
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	<i>As specified for split heading</i>		
ex07.12 (a)	In powdered form	[CTHS (US)(EC)] [CTH (CAN)(PHI)(CH)(JPN)(MEX) (MAL)]		Submitted to CRO for decision Issue 29
ex07.12 (b)	Freeze-dried vegetables	[The country of origin of the goods of this split heading shall be the country in which the vegetables grew (CH) (KOR) (EGY) (US) (PHI) (JPN) (MAL)] [CTH (EC)] [CTH provided the change is not only the result of drying (CAN) (MEX)]		Submitted to CRO for decision Issue 4
ex07.12 (c)	Other	[The country of origin of the goods of this split heading shall be the country in which the vegetables grew (EC) (CH) (KOR) (EGY) (US) (PHI) (JPN) (MAL)] [CTH provided the change is not only the result of drying (CAN) (MEX)]		Submitted to CRO for decision Issue 4
0712.20	- Onions	<i>As specified for split heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0712.30 0712.90	- Mushrooms and truffles - Other vegetables; mixtures of vegetables			
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	[The country of origin of the goods of this heading shall be the country in which the vegetables grew (PHI)(EC)(KOR)(EGY) (JPN)(US)(CH)(MAL)] [CTH provided that the change is not only the result of drying (CAN)(MEX)] As specified for heading		Submitted to CRO for decision Issue 4
0713.10 0713.20	- Peas (<i>Pisum sativum</i>) - Chickpeas (garbanzos) - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)			
0713.31	: -- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek			
0713.32	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)			
0713.33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)			
0713.39 0713.40 0713.50	-- Other - Lentils - Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>vicia faba</i> var. <i>minor</i>)			
0713.90	- Other			
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	CTH except from heading 11.06		Basket 1

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0714.10	- Manioc (cassava)	<i>As specified for heading</i>		
0714.20	- Sweet potatoes			
0714.90	- Other			

CHAPTER 8
Chapter Note

[Origin criteria for mixtures classified in heading 08.13 **Basket 2**]

HS Code number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 8	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.	The origin of the goods shall be the country in which the goods of this heading are grown and harvested		Basket 1
0801.11	- Coconuts:	<i>As specified for heading</i>		
0801.19	-- Desiccated			
	-- Other			
0801.21	- Brazil nuts:			
0801.22	-- In shell			
	-- Shelled			
0801.31	- Cashew nuts:			
0801.32	-- In shell			
	-- Shelled			
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	The origin of the goods shall be the country in which the goods of this heading are grown and harvested		Basket 1
	<i>As specified for heading</i>			
0802.11	- Almonds:			
0802.12	-- In shell			
	-- Shelled			
0802.21	- Hazelnuts or filberts (corylus spp.):			
0802.22	-- In shell			
	-- Shelled			
0802.31	- Walnuts			
0802.32	-- In shell			
	-- Shelled			

HS Code number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0802.40 0802.50 0802.90	- Chestnuts (<i>Castanea</i> spp.) - Pistachios - Other			
08.03	Bananas, including plantains, fresh or dried.	The origin of the goods shall be the country in which the goods of this heading are grown and harvested		Basket 1
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	The origin of the goods shall be the country in which the goods of this heading are grown and harvested		Basket 1
0804.10 0804.20 0804.30 0804.40 0804.50	- Dates - Figs - Pineapples - Avocados - Guavas, mangoes and mangosteens	<i>As specified for heading</i>		
08.05	Citrus fruit, fresh or dried.	The origin of the goods shall be the country in which the goods of this heading are grown and harvested		Basket 1
0805.10 0805.20 0805.30 0805.40 0805.90	- Oranges - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids - Lemons (citrus limon, Citrus limonum) and limes (Citrus aurantifolia) - Grapefruit - Other	<i>As specified for heading</i>		
08.06	Grapes, fresh or dried.	The origin of the goods shall be the country in which the goods of this heading are grown and harvested		Basket 1
0806.10 0806.20	- Fresh - Dried	<i>As specified for heading</i>		
08.07	Melons (including watermelons) and papaws (papayas), fresh.	The origin of the goods shall be the country in which the goods of this heading are grown and harvested		Basket 1

HS Code number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0807.11 0807.19 0807.20	- Melons (including watermelons): -- Watermelons -- Other - Papaws (papayas)	<i>As specified for heading</i>		
08.08	Apples, pears and quinces, fresh.	The origin of the goods shall be the country in which the goods of this heading are grown and harvested		Basket 1
0808.10 0808.20	- Apples - Pears and quinces	<i>As specified for heading</i>		
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	The origin of the goods shall be the country in which the goods of this heading are grown and harvested		Basket 1
0809.10 0809.20 0809.30 0809.40	- Apricots - Cherries - Peaches, including nectarines - Plums and sloes	<i>As specified for heading</i>		
08.10	Other fruit, fresh	The origin of the goods shall be the country in which the goods of this heading are grown and harvested		Basket 1
0810.10 0810.20 0810.30 0810.40 0810.50 0810.90	- Strawberries - Raspberries. blackberries, mulberries and loganberries - Black, white or red currant and gooseberries - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> - Kiwifruit - Other	<i>As specified for heading</i>		
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.	[The country of origin of the goods of this heading shall be the country in which the fruit and nuts grew (EC) (CH) (KOR) (US) (EGY) (JPN) (PHI)(ARG) (MOR)(		Submitted to CRO for decision Issue 10

HS Code number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0811.10 0811.20	- Strawberries - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries - Other	[CTH, provided the change is not only the result of freezing (CAN) (MEX)] <i>As specified for heading</i>		
0811.90				
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.	The country of origin of the goods of this heading shall be the country in which the fruit and nuts grew		Basket 1
0812.10 0812.20 0812.90	- Cherries - Strawberries - Other	<i>As specified for heading</i>		
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	[The country of origin of the goods of this heading shall be the country in which the fruit and nuts grew (EC) (KOR) (JPN) (US) (CH) (EGY) (PHI)] [CTH, provided that the change is not only the result of drying (CAN) (MEX)] <i>As specified for heading</i>		Submitted to CRO for decision Issue 4
0813.10 0813.20 0813.30 0813.40 0813.50	- Apricots - Prunes - Apples - Other fruit - Mixtures of nuts or dried fruits of this Chapter			

HS Code number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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.	<i>As specified for split heading</i>		
ex08.14 (a)	<u>Frozen or dried</u>	[The country of origin of the goods of this split heading shall be the country in which the citrus fruit or melons (including water melons) grew (EC) (CH) (KOR) (JPN) (US) (EGY)(PHI)(CTH, provided that the change is not only the result of freezing or drying (CAN) (MEX)(		Submitted to CRO for decision Issues 4, 10
ex08.14 (b)	<u>Other</u>	The country of origin of the goods of this split heading shall be the country in which the citrus fruit or melons (including water melons) grew		Basket 1

CHAPTER 9

Chapter Notes: [Origin criteria for mixtures/blending of goods classified in heading 09.01, 09.02 and 09.10 **Basket 2**]^{9*}

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 9	Coffee, tea, maté and spices			
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	<i>Proposals as specified for subheadings</i>		
	- Coffee, not roasted :			
0901.11	-- Not decaffeinated	The country of origin of the goods of this subheading shall be the country in which the plant grew		Basket 1
0901.12	-- Decaffeinated	[The country of origin of the goods of this subheading shall be the country in which the plant grew (BRA) (CAN) (CH) (CI) (COL) (CR) (ECU) (US) (GUA) (HON) (IND)(JPN) (KEN) (MEX) (UGA) (PER) (PHI) (SEN) (URU) (KOR) (MAL)] [CTSH (EC) (NZ) (NOR) (SG) (CH)]		Submitted to CRO for decision Issue 30
	- Coffee, roasted			

^{9*} Specific cases of mixtures and blends classified in ex0901.90 (a), ex09.02(a), ex09.02(b) and 09.10 have been submitted to CRO for decision

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0901.21	-- Not decaffeinated	[The country of origin of the goods of this subheading shall be the country in which the plant grew (BRA) (CI) (COL) (GUA) (IND) (KEN) (MEX) (UGA) (PER) (PHI) (SEN) (URU) (MAL) (KOR)] [CTSH (EC) (CH) (SG) (CAN) (NZ) (JPN) (US)]		Submitted to CRO for decision Issue 31
0901.22	-- Decaffeinated	[The country of origin of the goods of this subheading shall be the country in which the plant grew (BRA) (CI) (COL) (GUA) (IND) (KEN) (MEX) (UGA) (PER) (PHI) (SEN) (URU) (MAL) (KOR)] [CTSH (EC) (SG)] [CTSH, except from subheading 0901.21 (CAN) (NZ) (US) (JPN)]		Submitted to CRO for decision Issues 30, 31
0901.90	- Other	<i>As specified for split subheadings</i>		
ex 0901.90(a)	-- <u>Coffee substitutes containing coffee in any proportion</u>	[The country of origin of the goods of this split subheading shall be the country in which all components are obtained in their natural or unprocessed state (BRA)(EC) (CH) (CI)(US) (GUA) (JPN) (KEN) (MEX) (UGA) (PER)(SEN) (CAN) (KOR)] [CTH (IND) (URU)] [CTSH (PHI) (SG) (COL)]		Submitted to CRO for decision Issue 32
ex 0901.90(b)	-- <u>Coffee husks and skins</u>	The country of origin of the goods of this split subheading shall be the country in which the plant grew		Basket 1^{10*}

^{10*} (PHI) (SG) joined the consensus after the 10th Session

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
09.02	Tea, whether or not flavoured	<i>As specified for split heading</i>		
ex09.02 (a)	<u>Blended, not in tea-bags</u>	[The country of origin of the goods of this split heading shall be the country in which the plant grew (KOR) (IND)(MAL)(CAN)] [CTHS (AUS)(EC) (SG)(JPN) (US) (EGY)] [CTHS provided the change results in a deliberate and proportionally controlled blending (CH) (PHI)]		Submitted to CRO for decision Issue 33
ex 09.02(b)	<u>Blended, in tea bags</u>	[The country of origin of the goods of this split heading shall be the country in which the plant grew (KOR) (IND) (MAL)] [CTHS (CAN)(CH)] [CTHS except from split heading ex09.02(a) (JPN) (SG) (EC) (AUS) (US) (PHI)]		Submitted to CRO for decision Issues 33, 34
ex09.02 (c)	<u>Not blended, in tea-bags</u>	[The country of origin of the goods of this split heading shall be the country in which the plant grew (KOR)(IND)(PHI) (MAL) (JPN)(US)(EC) (GUA) (AUS) (SG)] [CTHS (CAN) (CH)]		Submitted to CRO for decision Issue 34
ex09.02 (d)	<u>Other</u>	The country of origin of the goods of this split heading shall be the country in which the plant grew		Basket 1
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	<i>As specified for split heading</i>		
0902.20	- Other green tea (not fermented)			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg			
0902.40	- Other black tea (fermented) and other partly fermented tea			
09.03	Maté.	The country of origin of the goods of this heading shall be the country in which the plant grew		Basket 1
09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.	<i>As specified for subheadings</i>		
0904.11	Pepper, neither crushed nor ground	The country of origin of the goods of this subheading shall be the country in which the plant grew		Basket 1
0904.12	Pepper, crushed or ground	[The country of origin of the goods of this subheading shall be the country in which the plant grew (EC) (CH) (JPN) (MAL) (COL) (SEN) (PHI)] [CTH (KOR)(MEX)] [CTSH (US)(SG)(CAN)]		Submitted to CRO for decision Issue 35
0904.20	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	<i>As specified for split subheading</i>		
ex 0904.20(a)	<u>Fruits of the genus <i>Capsicum</i> (peppers) or of the genus <i>Pimenta</i> (e.g. allspice), crushed or ground</u>	[The country of origin of the goods of this subheading shall be the country in which the plant grew (EC) (CH) (KOR) (PHI) (JPN) (MEX) (MOR)] [CTSHS (US)(SG) (CAN)]		Submitted to CRO for decision Issue 35
ex 0904.20(b)	<u>Other</u>	The country of origin of the goods of this split subheading shall be the country in which the plant grew		Basket 1
09.05	Vanilla	<i>As specified for split heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex09.05(a)	<u>Vanilla beans, crushed or ground</u>	[The origin of the goods of this split heading shall be the country in which the plant grew (EC)(CH)(KOR) (JPN) (MEX) (PHI)(SG) (MAL)] [CTHS (US) (CAN)]		Submitted to CRO for decision Issue 35
ex09.05(b)	<u>Other</u>	The origin of the goods of this split heading shall be the country in which the plant grew		Basket 1
09.06	Cinnamon and cinnamon-tree flowers	<i>As specified for subheadings</i>		
0906.10	- Neither crushed nor ground	The country of origin of the goods of this subheading shall be the country in which the plant grew		Basket 1
0906.20	- Crushed or ground	[The country of origin of the goods of this subheading shall be the country in which the plant grew (EC) (CH) (KOR) (JPN) (MEX) (PHI) (MAL)] [CTSH (CAN) (US) (SG)]		Submitted to CRO for decision Issue 35
09.07	Cloves (whole fruit, cloves and stems)	<i>As specified for split heading</i>		
ex09.07(a)	<u>Cloves, crushed or ground</u>	[The country of origin of the goods of this split heading shall be the country in which the plant grew (EC) (CH) (KOR) (JPN) (MEX) (PHI) (SG) (MAL)] [CTHS (CAN) (US)]		Submitted to CRO for decision Issue 35
ex09.07(b)	<u>Other</u>	The country of origin of the goods of this split heading shall be the country in which the plant grew		Basket 1
09.08	Nutmeg, mace and cardamoms	<i>As specified for split heading</i>		
ex09.08(a)	<u>Nutmeg, mace and cardamoms, crushed or ground</u>	[The country of origin of the goods of this split heading shall be the country in which the plant grew (EC) (CH) (KOR) (JPN) (MEX) (PHI) (SG) (MAL)]		Submitted to CRO for decision Issue 35

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex09.08(b)	<u>Other</u>	[CTHS (CAN) (US)] The country of origin of the goods of this split heading shall be the country in which the plant grew		Basket 1
0908.10	- Nutmeg	<i>As indicated for split heading</i>		
0908.20	- Mace			
0908.30	- Cardamoms			
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	<i>As specified for split heading</i>		
ex09.09(a)	<u>Seeds of anise, badian, fennel, coriander, cumin or caraway, crushed or ground; juniper berries; crushed or ground</u>	[The country of origin of the goods of this split heading shall be the country in which the plant grew (EC) (CH) (KOR) (JPN) (MEX) (PHI) (SG) (MAL)] [CTHS (CAN) (US)]		Submitted to CRO for decision Issue 35
ex09.09(b)	<u>Other</u>	The country of origin of the goods of this split heading shall be the country in which the plant grew		Basket 1
0909.10	- Seeds of anise or badian	<i>As specified for split heading</i>		
0909.20	- Seeds of coriander			
0909.30	- Seeds of cumin			
0909.40	- Seeds of caraway			
0909.50	- Seeds of fennel; juniper berries			
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	<i>As specified for split headings</i>		
ex09.10 (a)	<u>Curry</u>	[The country of origin of the goods of this split heading shall be the country in which the plants grew (EC) (CH) (MAL) (KOR)] [CTHS (US) (JPN) (PHI) (SG) (MEX) (CAN)]		Submitted to CRO for decision Issue 36

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex09.10 (b)	<u>Other spices, crushed or ground</u>	[The country of origin of the goods of this split heading shall be the country in which the plant grew (EC) (CH) (KOR) (JPN) (MEX) (PHI) (MAL)] [CTHS (CAN) (US) (SG)]		Submitted to CRO for decision Issue 35
ex09.10 (c)	<u>Mixtures referred to in Note 1(b) to Chapter 9 of the HS</u>	[The country of origin of the goods of this split heading shall be the country in which the plant grew (EC) (CH) (KOR) (JPN) (MEX) (PHI) (MAL)] [CTHS (US) (CAN) (PHI) (SG)] [CTHS provided: - the mixing changes the character of products or gives the essential character to products; or - the know-how of mixing (e.g. percentage of constituent materials, taste and flavour) is indispensable; or - the mixing is carried out through complicated processes.(JPN)]		Submitted to CRO for decision Issue 36
ex09.10 (d)	<u>Other</u>	The country of origin of the goods of this split heading shall be the country in which the plant grew <i>As specified for split heading</i>		Basket 1
0910.10	- Ginger			
0910.20	- Saffron			
0910.30	- Turmeric (curcuma)			
0910.40	- Thyme; bay leaves			
0910.50	- Curry			
	- Other spices:			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0910.91	- - Mixtures referred to in Note 1(b) to this Chapter			
0910.99	-- Other			

CHAPTER 10

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 10	Cereals.			
10.01	Wheat and meslin.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
10.02	Rye.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
10.03	Barley.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
10.04	Oats.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
10.05	Maize (corn).	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
10.06	Rice.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
10.07	Grain sorghum.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
10.08	Buckwheat, millet and canary seed; other cereals.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1

CHAPTER 11

Chapter Notes: [Origin criteria for mixtures classified in Chapter 11 **Basket 2**]

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten.			
11.01	Wheat or meslin flour.	CC		Basket 1
11.02	Cereal flours other than of wheat or meslin.	CC		Basket 1
11.03	Cereal groats, meal and pellets.	CC		Basket 1
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	CC		Basket 1
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	CC		Basket 1
11.06	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8	CC		Basket 1
11.07	Malt, whether or not roasted.	CC		Basket 1
11.08	Starches; inulin.	CTH		Basket 1
11.09	Wheat gluten, whether or not dried	CTH		Basket 1

CHAPTER 12

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.			
12.01	Soya beans, whether or not broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
12.03	Copra.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
12.04	Linseed, whether or not broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
12.05	Rape or colza seeds, whether or not broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
12.06	Sunflower seeds, whether or not broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
12.07	Other oil seeds and oleaginous fruits, whether or not broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	[The country of origin of the goods of this heading shall be the country in which the plant grew (EC) (CH)] [CTH (JPN) (CAN) (KOR) (US) (MEX) (PHI) (EGY)]		Submitted to CRO for decision Issue 37

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
12.09	Seeds, fruit and spores, of a kind used for sowing.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	<i>As specified for split heading</i>		
ex 12.11(a)	<u>Not crushed or powdered</u>	The country of origin of the goods of this split heading shall be the country in which the plant grew		Basket 1
ex 12.11(b)	<u>Crushed or powdered</u>	[The country of origin of the goods of this split heading shall be the country in which the plant grew (EC) (JPN) (CH) (CAN) (KOR) (MEX) (PHI) (EGY)] [CTHS except from ex 12.11 (c) (US)]		Submitted to CRO for decision Issue 35
ex 12.11(c)	<u>Herbs in bags for individual servings</u>	[The country of origin of the goods of this split heading shall be the country in which the plant grew (EC)(JPN) (CH) (US) (KOR) (MEX) (PHI) (EGY)] [CTHS (CAN)]		Submitted to CRO for decision Issue 38
1211.10 1211.20 1211.90	- Liquorice roots - Ginseng roots - Other	<i>As specified for split heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1

CHAPTER 13

HS Code number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 13	Lac; gums, resins and other vegetable saps and extracts			
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	[The country of origin of the goods of this heading shall be the country in which the plant grew (PHI) (EC)(CH)(KOR)] [CC (CAN) (US) (MEX) (JPN)] <i>As specified at split heading level</i>		Submitted to CRO for decision Issue 39
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.			
ex13.02 (a)	<u>Vegetable saps and extracts</u>	a) The country of origin of the goods of this split heading shall be the country in which the plant grew (PHI)(EC)(KOR) b) CC (US)(MEX) (CAN) (JPN) (CH)(EGY)		Basket 2
ex13.02 (b)	<u>Pectinates and pectates</u>	a) The country of origin of the goods of this split heading shall be the country in which the plant grew (KOR)] b) CC (US) (MEX) (JPN) (EGY) c) CTHS (EC)(CH)(NOR)(CAN)(PHI) a) CC (US)(MEX)(JPN) (CAN)(PHI) (EGY) (KOR) b) CTHS (NOR) (MOR) (EC)		Basket 2
ex13.02 (c)	<u>Vegetable mucilages and thickeners, modified</u>			Basket 2

HS Code number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex13.02 (d)	Other	a) The country of origin of the goods of this split heading shall be the country in which the plant grew (EC)(CH)(NOR)(MOR) b) CC (CAN)(US)(MEX)(JPN)(EGY) <i>As indicated for split headings</i>		Basket 2
1302.11 1302.12 1302.13 1302.14	- Vegetable saps and extracts : -- Opium -- Of liquorice -- Of hops -- Of pyrethrum or of the roots of plants containing rotenone -- Other			
1302.19 1302.20	- Pectic substances, pectinates and pectates - Mucilages and thickeners, whether or not modified, derived from vegetable products -- Agar-agar -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds -- Other			
1302.31 1302.32				
1302.39				

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included			
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	<i>As specified for subheadings</i>		
1401.10	- Bamboos	[The country of origin of the goods of this subheading shall be the country in which the plant grew (PHI) (EC) (CH) (KOR)([CC (CAN) (US) (MEX) (JPN)(<i>As specified for split subheading</i>		Submitted to CRO for decision Issue 40
1401.20	- Rattans			
ex401.20(a)	<u>Rattan core and peel</u>	[The country of origin of the goods of this split subheading shall be the country in which the plant grew (PHI) (EC)(CH)(KOR)([CC (CAN) (US) (MEX) (JPN)([CTSHS (HK)(		Submitted to CRO for decision Issue 41
ex 1401.20(b)	<u>Plastic-coated rattan core and peel</u>	[The country of origin of the goods of this split subheading shall be the country in which the plant grew (PHI) (EC)(CH)(KOR)([CC (CAN) (US) (MEX) (JPN)([CTSHS (HK)(		Submitted to CRO for decision Issue 42

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex1401.20 (c)	Other	[The country of origin of the goods of this split subheading shall be the country in which the plant grew (PHI)(EC) (CH) (KOR)] [CC (CAN) (US) (MEX) (JPN)(HK)]		Submitted to CRO for decision Issue 40
1401.90	- Other	[The country of origin of the goods of this subheading shall be the country in which the plant grew (PHI) (EC) (CH) (KOR)] [CC (CAN) (US) (MEX) (JPN)(		Submitted to CRO for decision Issue 40
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	[The country of origin of the goods of this heading shall be the country in which the plant grew (PHI) (EC)(CH)(KOR)] [CC (CAN) (US) (MEX) (JPN)(		Submitted to CRO for decision Issue 40
1402.10 1402.90	- Kapok - Other	<i>As specified for heading</i>		
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles.	[The country of origin of the goods of this heading shall be the country in which the plant grew (PHI)(EC) (CH) (KOR)] [CC (CAN) (US) (MEX) (JPN)(		Submitted to CRO for decision Issue 40
1403.10 1403.90	- Broomcorn (shorhum vulgare var. technicum) - Other	<i>As specified for heading</i>		
14.04	Vegetable products not elsewhere specified or included.	[The country of origin of the goods of this heading shall be the country in which the plant grew (PHI) (EC) (CH) (KOR)] [CC (CAN) (US) (MEX) (JPN)]		Submitted to CRO for decision Issue 40

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1404.10 1404.20 1403.10	- Raw vegetable materials of a kind used primarily in dyeing or tanning - Cotton linters - Other	<i>As specified for heading</i>		

CHAPTER 15

Chapter Notes:

[Definitions of the following terms: (a) refining, (b) re-refining, (c) deoderising, (d) re-deoderising, (e) hydrogenation, (f) fractionation, (g) barrelling.]
Basket 2.

These definitions (still to be elaborated by the TCRO) are related to some of the issues which have been submitted to the CRO for decision.

[CTH or CTSH or supplementary criteria:

Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :

- (1) Change to refined oil from crude oil, or fractions of oil; or
- (2) The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or
- (3) The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods.

The method of calculating foreign content is as follows:

$$FC = \frac{\text{CIF value of NORM}}{\text{Ex-factory price}} \times 100\% - < 75\%$$

FC: foreign content

NORM: non-originating raw materials

Ex-factory price = Total materials cost + Direct labour costs + Overhead costs + Profit (SG)] **Basket 2**

[Origin criteria for blended goods classified in Chapter 15] **Basket 2**

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03	<p>[CC (CAN) (PHI) (US)]</p> <p>[CTH (CH) (KOR) (SG) (MAL)]</p> <p>[CTH, provided that the change is not merely the result of rendering (BRA)]</p> <p>[CTH, except from heading 02.09 (EC)]</p> <p>[CTH: or change to refined oil of this heading from crude oil of the same heading (EGY) (JPN) (MEX)]</p> <p>[CTH; or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation; or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]</p>		Submitted to CRO for decision Issues 43, 45 to 48

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.	[CC (BRA) (CAN) (PHI) (US)] [CTH (CH) (KOR) (SG) (MAL) (EC)] [CTH; or change to refined oil of this heading from crude oil of the same heading (EGY) (JPN) (MEX)] [CTH; or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation; or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]		Submitted to CRO for information Issues 45 to 48
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	[CC (BRA) (CAN) (PHI) (US)] [CTH (CH) (KOR) (SG) (MAL)] [CTH; or change to refined oil of this heading from crude oil of the same heading (EGY) (JPN) (MEX)] [CTH, except from heading 15.01 or 15.02 (EC)] [CTH; or change within the heading to refined oil from crude oil by the process from purification to bleaching or by deoderisation of oil; or change within the heading to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]		Submitted to CRO for information Issues 44, 45 to 48

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	<p>[CC (BRA) (CAN) (PHI) (US)]</p> <p>[CTH (KOR) (SG) (MAL) (NOR)]</p> <p>[CTH or change to refined fats of this heading from crude fats of the same heading (EC) (EGY) (JPN) (MEX)]</p> <p>[CTH;</p> <p>or change to refined fats of this heading from crude fats of the same heading;</p> <p>or change within subheading 1504.20 by a combination of processes: re-refining, deodorising and barrelling (CH)]</p> <p>[CTH;</p> <p>or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation;</p> <p>or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]</p> <p><i>As specified for heading</i></p>		Submitted to CRO for information Issues 45 to 48
1504.10 1504.20 1504.30	<p>- Fish-liver oils and their fractions</p> <p>- Fats and oils and their fractions, of fish, other than liver oils</p> <p>- Fats and oils and their fractions, of marine mammals</p>			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
15.05	Wool grease and fatty substances derived therefrom (including lanolin).	<p>[CC (BRA) (CAN) (PHI) (US)] [CTH (KOR) (MAL)] [CTH; or change to refined fats of this heading from crude fats of the same heading (CH) (EC) (EGY) (JPN) (MEX)] [CTH; or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation; or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)] [CTH or supplementary criteria: Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs : 233.0.0.0.1Change to refined oil from crude oil, or fractions of oil; or 233.0.0.0.2The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or 233.0.0.0.3The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods. <i>See Chapter Note for method of calculating foreign content (SG)</i>]</p>		Submitted to CRO for information Issues 45 to 48
1505.10 1505.90	- Wool grease, crude - Other	As specified for heading		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	[CC (BRA) (CAN) (PHI) (US)] [CTH (KOR) (SG) (MAL)] [CTH; or change to refined fats and oils of this heading from fats and oils, unrefined or fractions thereof, from the same heading (CH) (EC) (EGY) (JPN) (MEX)] [CTH; or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation; or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]		Submitted to CRO for information Issues 45 to 48

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	<p>[CC (BRA) (CAN) (PHI) (US) (ARG) (IND)]</p> <p>[CTH (KOR) (MAL)]</p> <p>[CTH;</p> <p>or change to refined oil of this heading from crude oil, or fractions of oil, of the same heading (CH) (EC) (EGY) (MEX) (JPN)(</p> <p>[CTH;</p> <p>or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation;</p> <p>or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]</p> <p>[CTSH or supplementary criteria:</p> <p>Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :</p> <p>233.0.0.0.4Change to refined oil from crude oil, or fractions of oil; or</p> <p>233.0.0.0.5The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>233.0.0.0.6The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods <i>See Chapter Note for method of calculating foreign content.</i> (SG)]</p> <p><i>As specified for heading</i></p>		Submitted to CRO for information Issues 45 to 48
1507.10	- Crude oil, whether or not degummed			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1507.90	- Other			
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	<p>[CC (BRA) (CAN) (PHI) (US) (ARG) (SEN) (IND)]</p> <p>[CTH (KOR) (MAL)]</p> <p>[CTH;</p> <p>or change to refined oil of this heading from crude oil, or fractions of oil, of the same heading (CH) (EC) (EGY) (MEX) (JPN)]</p> <p>[CTH;</p> <p>or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation;</p> <p>or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]</p>		Submitted to CRO for information Issues 45 to 48

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[CTSH or supplementary criteria: Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs : 233.0.0.0.7Change to refined oil from crude oil, or fractions of oil; or 233.0.0.0.8The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or 233.0.0.0.9The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods <i>See Chapter Note for method of calculating foreign content.</i> (SG)]</p>		
1508.10 1508.90	- Crude oil - Other	<i>As specified for heading</i>		
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	[CC (BRA) (CAN) (PHI) (US) (ARG) (MOR)] [CTH (KOR) (MAL)] [CTH; or change to refined oil of this heading from crude oil, or fractions of oil, of the same heading (CH) (EC) (EGY) (MEX) (JPN)]		Submitted to CRO for information Issues 45 to 48

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[CTH; or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation; or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]</p> <p>[CTSH or supplementary criteria: Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :</p> <p>233.0.0.0.10Change to refined oil from crude oil, or fractions of oil; or</p> <p>233.0.0.0.11The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>233.0.0.0.12The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods. <i>See Chapter Note for method of calculating foreign content. (SG)]</i></p> <p><i>As specified for heading</i></p>		
1509.10 1509.90	- Virgin - Other			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	<p>[CC (BRA) (CAN) (PHI) (US) (ARG) (MOR)]</p> <p>[CTH (KOR) (MAL)]</p> <p>[CTH;</p> <p>or change to refined oil of this heading from crude oil, or fractions of oil, of the same heading (CH) (EC) (EGY) (JPN) (MEX)]</p> <p>[CTH;</p> <p>or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation;</p> <p>or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]</p> <p>[CTH or supplementary criteria:</p> <p>Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :</p> <p>233.0.0.0.13Change to refined oil from crude oil, or fractions of oil; or</p> <p>233.0.0.0.14The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>233.0.0.0.15The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods. <i>See Chapter Note for method of calculating foreign content (SG)]</i></p>		Submitted to CRO for information Issues 45 to 48

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	[CC (BRA) (CAN) (PHI) (US) (ARG) (IND) (COL)]		Submitted to CRO for information Issues 45 to 48

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[CTH (KOR)]</p> <p>[CTH; or change to refined oil of this heading from crude oil, or fractions of oil, of the same heading (CH) (EC) (EGY) (MEX) (MAL) (JPN)]</p> <p>[CTH; or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation; or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]</p> <p>[CTSH or supplementary criteria: Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :</p> <p>233.0.0.0.16Change to refined oil from crude oil, or fractions of oil; or</p> <p>233.0.0.0.17The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>(3) The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods . <i>See Chapter Note for method of calculating foreign content</i></p> <p>or change within subheading 1511.90 to refined, bleached and deodorised palm mid fraction (SG)]</p> <p><i>As specified for split subheading</i></p>		
1511.10	- Crude oil			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1511.90	- Other			
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	<p>[CC (BRA) (CAN) (PHI) (US) (ARG) (IND)]</p> <p>[CTH (KOR) (MAL)]</p> <p>[CTH;</p> <p>or change to refined oil of this heading from crude oil, or fractions of oil, of the same heading (CH) (EC) (EGY) (MEX) (JPN)]</p> <p>[CTH;</p> <p>or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation;</p> <p>or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]</p> <p>[CTSH; or supplementary criteria:</p> <p>Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :</p> <p>233.0.0.0.18Change to refined oil from crude oil, or fractions of oil; or</p> <p>233.0.0.0.19The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>233.0.0.0.20The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods. <i>See Chapter Note for method of calculating foreign content (SG)]</i></p>		Submitted to CRO for information Issues 45 to 48

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1512.11 1512.19 1512.21 1512.29	- Sunflower-seed or safflower oil and fractions thereof : -- Crude oil -- Other - Cotton-seed oil and its fractions : -- Crude oil, whether or not gossypol has been removed -- Other	<i>As specified for heading</i>		
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	[CC (BRA) (CAN) (PHI) (US) (ARG) (SEN) (IND)] [CTH (KOR)] [CTH; or change to refined oil of this heading from crude oil, or fractions of oil, of the same heading (CH) (EC) (EGY) (MEX) (MAL) (JPN)] [CTH; or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation; or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]		Submitted to CRO for information Issues 45 to 48

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>[CTSH or supplementary criteria: Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs : 233.0.0.0.21Change to refined oil from crude oil, or fractions of oil; or 233.0.0.0.22The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or 233.0.0.0.23The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods <i>See Chapter Note for method of calculating foreign content;</i> or change within subheading 1513.29 to refined, bleached and deodorised palm kernel stearine or change within subheading 1513.29 to fully refined palm kernel oil fraction (SG)]</p>		
1513.11 1513.19 1513.21 1513.29	- Coconut (copra) oil and its fractions : -- Crude oil -- Other - Palm kernel or babassu oil and fractions thereof : -- Crude oil -- Other	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	<p>[CC (BRA) (CAN) (PHI) (US) (ARG) (SEN) (IND)]</p> <p>[CTH (KOR) (MAL)]</p> <p>[CTH</p> <p>or change to refined oil of this heading from crude oil, or fractions of oil, of the same heading (CH) (EC) (EGY) (MEX) (JPN)]</p> <p>[CTH;</p> <p>or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation;</p> <p>or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]</p> <p>[CTSH or supplementary criteria:</p> <p>Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :</p> <p>233.0.0.0.24Change to refined oil from crude oil, or fractions of oil; or</p> <p>233.0.0.0.25The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>233.0.0.0.26The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods. <i>See Chapter Note for method of calculating foreign content.</i> (SG)]</p>		Submitted to CRO for information Issues 45 to 48
1514.10	- Crude oil	As specified for heading		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1514.90	- Other			
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	<p>[CC (BRA) (CAN) (PHI) (US) (ARG)]</p> <p>[CTH (KOR) (MAL)]</p> <p>[CTH; or change to refined oil of this heading from crude oil, or fractions of oil, of the same heading (EC) (EGY) (JPN) (MEX)]</p> <p>[CTH; or change to refined oil of this heading from crude oil, or fractions of oil, of the same heading; or change within subheading 1515.90 by a combination of processes: re-refining, deodorising and barrelling (CH)]</p> <p>[CTH; or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation; or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)]</p> <p>[CTSH or supplementary criteria: Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs : 233.0.0.0.27Change to refined oil from crude oil, or fractions of oil; or</p>		Submitted to CRO for information Issues 45 to 48

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		233.0.0.0.28The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or 233.0.0.0.29The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods <i>See Chapter Note for method of calculating foreign content. (SG)]</i>		
1515.11 1515.19 1515.21 1515.29 1515.30 1515.40 1515.50 1515.60 1515.90	- Linseed oil and its fractions : -- Crude oil -- Other - Maize (corn) oil and its fractions : -- Crude oil -- Other - Castor oil and its fractions - Tung oil and its fractions - Sesame oil and its fractions - Jojoba oil and its fractions - Other	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A 15.16	B Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	C (a) CC (CAN) (EGY) (PHI) (US) or change to refined oil from non refined oil (EGY)	D	E Basket 2 To be examined in the context of the rules for chemical products. <i>Apart from elaidinisation (and possibly re-esterification), all the other processes mentioned in the text of this heading bring about chemical reactions. The question is whether the definition of the chemical reaction adopted by the Technical Committee when examining the Chapters on chemicals is applicable. It should be noted that the Technical Committee decided not to examine the products covered by headings 15.16 to 15.22 until after examining the chemical products.</i> (Sec)
		(b) CTH (CH) (JPN) (KOR) (NOR) (MEX) (NZ) (MAL) or change to refined oil from crude oil (MEX) (NZ)		
		(c) CTH; or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation; or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		<p>233.0.0.0.29.0.0.1CTH or supplementary criteria: Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :</p> <p>233.0.0.0.30Change to refined oil from crude oil, or fractions of oil; or</p> <p>233.0.0.0.31The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or</p> <p>233.0.0.0.32The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods <i>See Chapter Note for method of calculating foreign content. (SG)]</i></p>		
1516.10	- Animal fats and oils and their fractions	<i>As specified for heading</i>		
1516.20	- Vegetable fats and oils and their fractions			
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No.15.16.	<i>As specified for subheadings</i>		
1517.10	- Margarine, excluding liquid margarine	(a) CC (CAN) (EGY)		Basket 2 To be examined in the context of the rules for chemical products.

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		(b) CTH (CH) (JPN) (KOR) (MEX) (PHI) (US) (MAL) (c) CTH; or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation; or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS)		
1517.90	- Other	(a) CC (CAN) (EGY) (MEX) (US) (b) CTH (CH) (KOR) (JPN) (PHI) (MAL) except when the change results only from a simple mixing (JPN) 233.0.0.0.32.0.0.1CTH; or change to refined oil from crude oil by the process from purification to bleaching or by deoderisation; or change to modified fats or oils by re-refining, re-deoderising, hydrogenation, or fractionation (AUS) 233.0.0.0.32.0.0.2CTH or supplementary criteria: Goods that are not wholly the product of one country shall be deemed to originate in the last country where one of the following occurs :		Basket 2 To be examined in the context of the rules for chemical products. A simple mixing cannot be considered as substantial transformation (JPN)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		233.0.0.0.33Change to refined oil from crude oil, or fractions of oil; or 233.0.0.0.34The goods have been obtained by blending to conform to specific formulation with or without the application of heat or force; or (3) The CIF value of non-originating materials imported and used in the production does not exceed 75 % of the ex-factory price of the goods <i>See Chapter Note for method of calculating foreign content.</i> (SG)		Deliberate blending of goods to conform to specific formulations is a substantial transformation as the inputs have attained new essential characteristics in terms of taste, purity and end-use. (SG)
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	CTH		Basket 1 Heading was not discussed at the 10th Session, consequently the EC reservation is still pending (Sec.)
[15.19]				<i>A blank heading in the HS Nomenclature (Sec)</i>
15.20	Glycerol, crude; glycerol waters and glycerol lyes.	CTH		Basket 1 Heading was not discussed at the 10th Session, consequently the EC reservation is still pending (Sec.)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	As specified for split heading		Basket 2 To be examined in the context of the rules for chemical products. These goods are mostly produced from materials outside this Chapter (PHI)
ex 15.21 (a)	<u>Vegetable waxes, beeswax, other insect waxes, refined</u> (CH) (EGY)	(a) CC (CAN) (MEX) (PHI) (US) (b) CTH (JPN) (KOR) (MAL) 233.0.0.0.34.0.0.1CTHS (CH) (EGY)		Basket 2 To be examined in the context of the rules for chemical products. Refining confers the origin (CH) Refining does not constitute a substantial transformation (PHI)
ex 15.21 (b)	<u>Other</u>	(a) CC (CAN) (EGY) (MEX) (PHI) (US) 233.0.0.0.34.0.0.2CTH (CH) (JPN) (KOR) (MAL)		
1521.10 1521.90	- Vegetable waxes - Other	As specified for split heading		
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	As specified for split heading		
ex 15.22 (a)	<u>Degras</u>	(a) CC (JPN) (PHI) 233.0.0.0.34.0.0.3CTH (CH) (EGY) (JPN) (KOR) (MAL)		Basket 2 To be examined in the context of the rules for chemical products.
ex 15.22 (b)	<u>Residues resulting from the treatment of fatty substances or animal or vegetable waxes</u> (JPN) (PHI)	(a) WO (JPN) (PHI) (b) CC (CAN) (MEX) (US) 233.0.0.0.34.0.0.4CTH (CH) (EGY) (KOR) (MAL)		Basket 2 To be examined in the context of the rules for chemical products.

CHAPTER 16

Chapter Notes :

1. a) [Changes to this Chapter from Chapter 2 or 3 by merely addition of seasoning or preservatives are not considered as substantial transformation (US) (CAN) (COL) (PHI) (KOR) (MEX) (MOR) (COL) **Basket 2**]
- b) [Changes to goods in this chapter from any other heading merely by addition of seasoning or preservatives or curing and/or smoking and cooking of such products are not considered as substantial transformation (AUS) **Basket 2**]
2. [In order for products to be classified as food preparations of agricultural products in Chapters 16 to 21, they must meet one of the following criteria.
 - a) Products to be consumed directly by the ultimate purchaser and normally sold to the ultimate purchaser in places such as department stores, supermarkets, conventional markets, etc.
 - b) Intermediate products which meet one of the following requirements and are to be used in the food industry:
 - (i) Products made through processes which are commonly used for manufacturing the intermediate products for food industry for the purpose of enhancing the suitability for mechanical production and lowering production costs in subsequent processes.
 - (ii) Products whose ingredients are homogenised so that the said ingredients are not technically separable or economically possible.
 - (iii) Products which are transformed into those with essential character as specific prepared products through the addition of material or a component, regardless of the quality of the added material or component. (KOR) **Basket 2**]

CHAPTER 16

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates			
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	<p>[CC (JPN)]</p> <p>[CC provided the provisions of Chapter Note 1 (a) are met (CAN) (MEX) (MOR) (US)]</p> <p>[CC provided the provisions of Chapter Note 1(a) or 2 are met (KOR)]</p> <p>[CC except from Chapter 2 (COL) (PHI)]</p> <p>[CTH provided the provisions of Chapter Note 1 (b) are met (AUS)]</p> <p>[CTH (CH) (EC) (HK) (NOR) (SG) (MAL)]</p>		Submitted to CRO for decision Issues 49, 50
16.02	Other prepared or preserved meat, meat offal or blood.	<i>As specified for split heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex16.02 (a)	<u>Uncooked</u>	<p>[CC (JPN)]</p> <p>[CC provided the provisions of Chapter Note 1(a) are met (CAN) (JPN) (MEX) (MOR) (US)]</p> <p>[CC provided the provisions of Chapter Notes 1(a) or 2 are met (KOR)]</p> <p>[CC except from Chapter 2 (COL) (PHI)]</p> <p>[CTH provided the provisions of Chapter Note 1 (b) are met (AUS)]</p> <p>[CTH (EGY) (HK) (NZ) (SG) (MAL)]</p> <p>[CTH except from Chapter 2 (EC)]</p>		Submitted to CRO for decision Issues 49, 50
ex16.02 (b)	<u>Cooked</u>	<p>[CC (CAN) (COL) (JPN) (MEX) (PHI) (US)]</p> <p>[CC provided the provisions of Chapter Note 2 are met (KOR)]</p> <p>[CC except from Chapter 2 (COL) (PHI)]</p> <p>[CTH provided the provisions of Chapter Note 1 (b) are met (AUS)]</p> <p>[CTH (EC) (EGY) (HK) (NZ) (SG) (MAL)]</p>		Submitted to CRO for decision Issues 49, 50
1602.10 1602.20 1602.31 1602.32 1602.39	<p>- Homogenised preparations</p> <p>- Of liver of any animal</p> <p>- Of poultry of heading No. 01.05 :</p> <p>-- Of turkeys</p> <p>-- Of fowls of the species <i>Gallus domesticus</i></p> <p>-- Other</p> <p>- Of swine:</p>	As specified for split heading		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1602.41 1602.42 1602.49 1602.50 1602.90	-- Hams and cuts thereof -- Shoulders and cuts thereof -- Other, including mixtures - Of bovine animals - Other, including preparations of blood of any animal			
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	[CC (CAN) (COL) (KOR) (MEX) (PHI) (US) (JPN)] [CC except from Chapter 2 or 3 (COL) (PHI)] [CTH provided the provisions of Chapter Note 1 (b) are met (AUS)] [CTH (CH) (EC) (EGY) (HK) (NOR) (NZ) (SG) (MAL)] <i>As specified for split heading</i>		Submitted to CRO for decision Issues 49, 50
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex16.04 (a)	Filletts, raw, merely covered with batter or breadcrumbs, whether or not prefried in oil, frozen	<p>[CC (JPN)]</p> <p>[CC provided the provisions of Chapter Note 1(a) are met (CAN) (EGY) (MEX) (PHI) (US)]</p> <p>[CC provided the provisions of Chapter Note 1(a) or 2 are met (KOR)]</p> <p>[CTH (CH) (COL) (EC) (HK) (NOR) (NZ) (SG) (MAL)]</p> <p>[CTH provided the provisions of Chapter Note 1 (b) are met (AUS)]</p> <p>[CTH except from Chapter 3 (EC)]</p> <p>[CTH except from heading 03.04 (MOR)]</p>		Submitted to CRO for decision Issues 49, 50
ex16.04 (b)	Other	<p>[CC (JPN)]</p> <p>[CC provided the provisions of Chapter Note 1 are met. (CAN) (EGY) (MEX) (PHI) (US)]</p> <p>[CC provided the provisions of Chapter Notes 1 or 2 are met (KOR)]</p> <p>[CTH provided the provisions of Chapter Note 1 (b) are met (AUS)]</p> <p>[CTH (CH) (COL) (EC) (HK) (NOR) (NZ) (SG) (MAL)]</p> <p><i>As specified for split heading</i></p>		Submitted to CRO for decision Issues 49, 50
	- Fish, whole or in pieces, but not minced:			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1604.11	-- Salmon			
1604.12	-- Herrings			
1604.13	-- Sardines, sardinella and brisling or sprats			
1604.14	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)			
1604.15	--Mackerel			
1604.16	-- Anchovies			
1604.19	-- Other			
1604.20	- Other prepared or preserved fish			
1604.30	- Caviar and caviar substitutes			
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	[CC (JPN)] [CC provided the provisions of Chapter Note 1(a) are met. (CAN) (EGY) (JPN) (MEX) (PHI) (US)] [CC provided the provisions of Chapter Notes 1(a) and 2 are met (KOR)] [CTH, provided the provisions of Chapter Note 1 (b) are met (AUS)] [CTH (EC) (CH) (COL) (EGY) (HK) (NOR) (NZ) (SG) (MAL)] <i>As specified for heading</i>		Submitted to CRO for decision Issues 49,50
1605.10	- Crab			
1605.20	- Shrimps and prawns			
1605.30	- Lobster			
1605.40	- Other crustaceans			
1605.90	- Other			

CHAPTER 17

Chapter notes :

1. [Origin criteria for mixtures of natural and artificial honey of heading 17.02 **Basket 2**]
2. [In order for products to be classified as food preparations of agricultural products in Chapters 16 to 21, they must meet one of the following criteria.
 - a) Products to be consumed directly by the ultimate purchaser and normally sold to the ultimate purchaser in places such as department stores, supermarkets, conventional markets, etc.
 - b) Intermediate products which meet one of the following requirements and are to be used in the food industry:
 - (i) Products made through processes which are commonly used for manufacturing the intermediate products for food industry for the purpose of enhancing the suitability for mechanical production and lowering production costs in subsequent processes.
 - (ii) Products whose ingredients are homogenised so that the said ingredients are not technically separable or economically possible.
 - (iii) Products which are transformed into those with essential character as specific prepared products through the addition of material or a component, regardless of the quality of the added material or component. (KOR) **Basket 2**]

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 17	Sugars and sugar confectionery			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	<i>As specified for subheadings</i>		
	- Raw sugar not containing added flavouring or colouring matter			
1701.11	-- Cane sugar	[The country of origin of the goods of this subheading shall be the country in which the plant grew (PHI) (BRA) (GUA) (SEN) (CR) (DOM) (ARG) (FIJ) (IND) (COL)] [CC (MEX) (US)] [CTH (CH) (HK) (KOR) (NZ) (EC) (CAN) (MAL) (EGY) (JPN)]		Submitted to CRO for decision Issue 51
1701.12	-- Beet sugar	[The country of origin of the goods of this subheading shall be the country in which the plant grew (PHI) (BRA) (SEN) (IND) (ARG)] [CC (MEX) (US)] [CTH (CH) (HK) (KOR) (NZ) (EC) (CAN) (MAL) (EGY) (JPN)]		Submitted to CRO for decision Issue 51
	- Other:			
1701.91	-- Containing added flavouring or colouring matter	[The country of origin of the goods of this subheading shall be the country in which the plant grew (PHI) (BRA) (SEN) (ARG)] [CC (MEX) (US)] [CTH (CH) (KOR) (NZ)] [CTSH (HK)]		Submitted to CRO for decision Issues 52, 53

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1701.99	-- Other	[CTSH except from subheading 1701.99 (AUS) (CAN) (EC) (EGY) (JPN) (MAL)] [The country of origin of the goods of this subheading shall be the country in which the plant grew (PHI) (BRA) (SEN) (ARG)] [CC (MEX) (US)] [CTH (CH) (KOR) (NZ)] [CTSH (AUS) (CAN) (EC) (EGY) (HK) (JPN) (MAL)] <i>As specified for the split heading</i>		Submitted to CRO for decision Issue 53
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
ex 17.02(a)	- <u>Chemically pure lactose, maltose, glucose and fructose</u>	[The country of origin of the goods of this split heading shall be the country of origin of materials from which sugar was extracted (PHI) (BRA) (SEN) (ARG)] [CC (MEX) (US) (CAN)] [CTH (CH) (KOR) (NZ) (MAL)] [CTHS (AUS)(EC) (JPN) (EGY) (HK)]		Submitted to CRO for decision Issues 53, 54
ex17.02 (b)	- <u>Invert Sugar in solid form</u>	[The country of origin of the goods of this split heading shall be the country of origin of materials from which sugar was extracted (PHI) (BRA) (SEN) (ARG)]		Submitted to CRO for decision Issues 53, 55

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex17.02 (c)	- <u>Other invert sugar</u>	[CC (MEX)] [CTHS except from ex17.02(c), 1701.91, 1701.99 (CAN)] [CTH (CH) (KOR) (NZ) (MAL) (JPN)] [CTHS except from split heading ex17.02(c) (US) (HK)] [CTHS, or change by refining (EC)] [The country of origin of the goods of this split heading shall be the country of origin of materials from which sugar was extracted (PHI) (BRA) (SEN) (ARG)]] [CC (MEX)] [CTHS except from ex1702.6, 1701.91, 1701.99 (CAN)] [CTH (EC)(CH) (KOR) (NZ) (MAL) (JPN)] [CTHS except from split heading ex17.02(b) (US) (HK)]		Submitted to CRO for decision Issue 55
ex17.02 (d)	<u>Other sugar in solid form</u>	[The country of origin of the goods of this split heading shall be the country of origin of materials from which sugar was extracted (PHI) (BRA) (SEN) (ARG)]] [CC (MEX)] [CTH (CH) (KOR) (NZ) (MAL) (JPN)] [CTHS (US)(CAN) (HK)] [CTHS, or change by refining (EC)]		Submitted to CRO for decision Issues 51, 53
ex17.02 (e)	- <u>Other,</u>	[The country of origin of the goods of this split heading shall be the country of origin of materials from which sugar was extracted (PHI) (BRA) (SEN) (ARG)] [CC (MEX) (US) (CAN)]		Submitted to CRO for decision Issues 51, 56

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1702.11	- Lactose and lactose syrup : -- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	[CTH (EC) (CH) (KOR) (NZ) (MAL) (HK) (JPN)] <i>As specified for split heading</i>		
1702.19	-- Other			
1702.20	- Maple sugar and maple syrup			
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose			
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50_% by weight of fructose			
1702.50	- Chemically pure fructose			
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose			
1702.90	- Other, including invert sugar			
17.03	Molasses resulting from the extraction or refining of sugar.	[The country of origin of the goods of this heading shall be the country in which the plant grew (PHI) (BRA) (SEN) (ARG) (GUA) (DOM)] [CC (US)] [CTH (AUS) (CAN) (CH) (EC) (EGY) (HK) (JPN) (MEX) (KOR) (MAL)]		Submitted to CRO for decision Issue 57
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	CTH		Basket 1

CHAPTER 18

Chapter Note

1. [Origin criteria for mixtures classified in Chapter 18 **Basket 2**]

2. [In order for products to be classified as food preparations of agricultural products in Chapters 16 to 21, they must meet one of the following criteria.
- (a) Products to be consumed directly by the ultimate purchaser and normally sold to the ultimate purchaser in places such as department stores, supermarkets, conventional markets, etc.
- (b) Intermediate products which meet one of the following requirements and are to be used in the food industry:
- (i) Products made through processes which are commonly used for manufacturing the intermediate products for food industry for the purpose of enhancing the suitability for mechanical production and lowering production costs in subsequent processes.
 - (ii) Products whose ingredients are homogenised so that the said ingredients are not technically separable or economically possible.
 - (iii) Products which are transformed into those with essential character as specific prepared products through the addition of material or a component, regardless of the quality of the added material or component. (KOR)] **Basket 2**

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 18	Cocoa and cocoa preparations			
18.01	Cocoa beans, whole or broken, raw or roasted.	The origin of the goods shall be the country in which the cocoa beans of this heading are obtained in their natural or unprocessed state		Basket 1
18.02	Cocoa shells, husks, skins and other cocoa waste.	The origin of the goods shall be the country in which the cocoa shells and other cocoa waste of this heading are derived from manufacturing or processing operations or from consumption		Basket 1
18.03	Cocoa paste, whether or not defatted.	[CTH (CAN) (CH) (EGY) (HK) (JPN) (KOR) (MAL) (SG)](C) [CTH, except from heading 18.01 or 18.02 (CZ) (EC) (PHI) (GUA) (BRA) (COL) (MEX) (NZ) (US)](C) <i>As specified for heading</i>		Submitted to CRO for decision Issue 58
1803.10 1803.20	- Not defatted - Wholly or partly defatted			
18.04	Cocoa butter, fat and oil.	<i>As specified for split heading</i>		
ex18.04 (a)	<u>Cocoa butter</u>	[CTH (CAN) (CH) (COL) (EGY) (HK) (JPN) (KOR) (NZ) (SG) (US) (MAL) (ARG)](C) [CTH, except from heading 18.03 (EC) (CZ) (PHI) (BRA) (MEX)](C)		Submitted to CRO for decision Issue 59
ex18.04 (b)	<u>Cocoa fat and oil</u>	[CTH (CAN) (CH) (COL) (CZ) (EC) (EGY) (HK) (JPN) (KOR) (NZ) (PHI) (SG) (US)(MAL) (ARG)](C) [CTH, except from heading 18.03 (PHI) (BRA) (MEX)](C)		Submitted to CRO for decision Issue 59

18.05	Cocoa powder, not containing added sugar or other sweetening matter.	[CTH (CAN) (CH) (COL) (EGY) (HK) (JPN) (KOR) (NZ) (SG) (AUS)] [CTH, except from heading 18.03 (CZ) (EC) (BRA) (PHI) (ARG)](US) [CTH, except from subheading 1803.20 (MEX) (US)] <i>As specified for subheadings</i>		Submitted to CRO for decision Issue 60
18.06	Chocolate and other food preparations containing cocoa.			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	[CTH (JPN)(CH)](US)(BRA)(PHI) [CTH, except from the headings of Chapter 17 and heading 18.05 (US)(BRA)(PHI)] [CTH, except from heading 18.03 or 18.05 (CZ) (EC) (KOR)](US) [CTH, except from heading 18.05 (CAN) (CH) (COL) (EGY) (HK) (MEX) (NZ)(MAL)(AUS)] <i>As specified for split subheading</i>		Submitted to CRO for decision Issue 61
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg			
ex 1806.20(a))	<u>Other cocoa preparations in liquid, paste, powder or granular form, in containers or immediate packings of a content exceeding 2 kg</u>	[CTH (CH) (COL) (EC) (MEX) (KOR) (NZ)](US) [CTSH (CAN) (EGY) (HK) (JPN) (PHI)(MAL)](US) [CTSH, except from Chapter 17 or from heading 18.05 or subheading 1806.10 (US) (BRA)](US)		Submitted to CRO for decision Issue 62

ex 1806.20(b)	Other	[CTH (CH) (COL) (EC) (MEX) (KOR) (NZ) [CTSH (CAN) (EGY) (HK) (JPN) (PHI)(MAL) [CTSH, except from subheading 1806.10 (US) (BRA)(		Submitted to CRO for decision Issue 63
	- Other, in blocks, slabs or bars :			
1806.31	-- Filled	[CTH (CH) (COL) (CZ) (EC) (KOR) (MEX) (PHI) (US) (ARG) (BRA)(		Submitted to CRO for decision Issue 64
		[CTSH (CAN) (EGY) (HK) (JPN) (NZ)(MAL) (AUS) (
1806.32	-- Not filled	[CTH (CH) (COL) (CZ) (EC) (KOR) (NZ) (MEX) (PHI) (US)(ARG) (BRA)([CTSH (CAN)(EGY)(HK)(JPN)(MAL)(		Submitted to CRO for decision Issue 64
1806.90	- Other	[CTH (CH) (COL) (CZ) (EC) (KOR) (MEX) (PHI) (US)(ARG) (BRA)([CTSH (CAN) (EGY) (HK) (JPN) (NZ)(MAL)(		Submitted to CRO for decision Issue 64

CHAPTER 19

Chapter Note

1. [Origin criteria for mixtures classified in headings 19.01, 19.04 **Basket 2**]

[In order for products to be classified as food preparations of agricultural products in Chapters 16 to 21, they must meet one of the following criteria.

- (a) Products to be consumed directly by the ultimate purchaser and normally sold to the ultimate purchaser in places such as department stores, supermarkets, conventional markets, etc.
- (b) Intermediate products which meet one of the following requirements and are to be used in the food industry:
 - (i) Products made through processes which are commonly used for manufacturing the intermediate products for food industry for the purpose of enhancing the suitability for mechanical production and lowering production costs in subsequent processes.
 - (ii) Products whose ingredients are homogenised so that the said ingredients are not technically separable or economically possible.
 - (iii) Products which are transformed into those with essential character as specific prepared products through the addition of material or a component, regardless of the quality of the added material or component. (KOR)] **Basket 2**

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products			
19.01	Malt extract; food preparations of flour, 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 Nos. 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.	<i>As specified for subheadings</i>		
1901.10	- Preparations for infant use, put up for retail sale	[CTH (CH) (CZ) (EC) (HK) (KOR) (NZ) (PHI)] [CTSH, except when the change results only from putting up for retail sale (JPN) (EGY) (MEX) (SG) (US) (CAN) (SEN) (NOR) (MAL)]		Submitted to CRO for decision Issue 65
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	[CTH (CH) (CZ) (EC) (KOR) (NOR) (NZ)] [CTSH (CAN) (EGY) (HK) (JPN) (MEX) (PHI) (SG) (US) (MAL)]		Submitted to CRO for decision Issue 66
1901.90	- Other	CTH		Basket 1

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<i>As specified for subheadings</i>		
	- Uncooked pasta, not stuffed or otherwise prepared:			
1902.11	-- Containing eggs	CTH		Basket 1
1902.19	-- Other	CTH		Basket 1
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	[CTH (CAN) (CZ) (EC) (KOR) (NOR) (NZ) (PHI)] [CTSH (CH) (EGY) (HK) (JPN) (MEX) (SG) (US) (MAL)]		Submitted to CRO for decision Issue 67
1902.30	- Other pasta	CTH		Basket 1
1902.40	- Couscous	CTH		Basket 1
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	CTH		Basket 1
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	CTH		Basket 1
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals			
1904.90	- Other			
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.	<i>As specified for subheadings</i>		
1905.10	- Crispbread	CTH		Basket 1
1905.20	- Gingerbread and the like	CTH		Basket 1
1905.30	- Sweet biscuits; waffles and wafers	CTH		Basket 1
1905.40	- Rusks, toasted bread and similar toasted products	CTH		Basket 1
1905.90	- Other	<i>As specified for split subheading</i>		
ex	-- <u>Pizzas prepared from a cooked pizza base</u>	[CTH (CAN) (CH) (CZ) (EC) (EGY) (HK) (JPN) (KOR) (MEX) (NZ) (PHI) (SG) (US) (MAL)] [CTSHS (NOR)]		Submitted to CRO for decision Issue 68
ex	-- <u>Other</u>	CTH		Basket 1
1905.90 (b)				

CHAPTER 20

Chapter Notes

[In order for products to be classified as food preparations of agricultural products in Chapters 16 to 21, they must meet one of the following criteria.

(a) Products to be consumed directly by the ultimate purchaser and normally sold to the ultimate purchaser in places such as department stores, supermarkets, conventional markets, etc.

(b) Intermediate products which meet one of the following requirements and are to be used in the food industry:

(i) Products made through processes which are commonly used for manufacturing the intermediate products for food industry for the purpose of enhancing the suitability for mechanical production and lowering production costs in subsequent processes.

(ii) Products whose ingredients are homogenised so that the said ingredients are not technically separable or economically possible.

(iii) Products which are transformed into those with essential character as specific prepared products through the addition of material or a component, regardless of the quality of the added material or component. (KOR)] **Basket 2**

[Origin criteria for mixtures classified in headings 20.08 and 20.09] **Basket 2**

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants			
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	[CC (CH) (HK) (JPN) (MEX) (NZ) (US) (MAL)] [CC, except from Chapters 7 and 8 (KOR) (MOR) (PHI) (EGY)] [CTH (EC) (CZ)] [CTH, provided that the change is not the result of mere canning and sterilising (AUS)]		Submitted to CRO for decision Issue 69
2001.10 2001.20 2001.90	- Cucumbers and gherkins - Onions - Other	<i>As specified for heading</i>		
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	<i>As specified for subheadings</i>		
2002.10	- Tomatoes, whole or in pieces	[CC (CAN) (HK) (JPN) (US) (MAL) (CH) (NZ) (MEX)] [CC, provided the change is not the result of mere freezing (PHI)] [CC, except from Chapter 7 (KOR) (ARG) (EGY) (MOR)] [CTH (EC) (CZ) (SG)] [CTH, provided that the change is not the result of mere canning and sterilising (AUS)]		Submitted to CRO for decision Issue 70
2002.90	- Other	<i>As specified for split subheading</i>		

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
ex2002.90 (a)	<u>Powdered tomato</u>	[CC (CAN) (HK) (JPN) (US) (MAL)] [CC, provided the change is not the result of mere freezing (PHI)] [CC, except from Chapter 7 (KOR) (ARG) (EGY) (MOR)] [CTH (EC) (CZ) (SG)] [CTH, provided that the change is not the result of mere canning and sterilising (AUS)] [CTSHS (CH) (NZ) (MEX)]		Submitted to CRO for decision Issues 70, 71
ex2002.90(b)	<u>Tomato syrup sauce base</u>	[CC (CAN) (HK) (JPN) (US) (MAL) (CH) (NZ) (MEX)] [CC, provided the change is not the result of mere freezing (PHI)] [CC, except from Chapter 7 (KOR) (ARG) (EGY) (MOR)] [CTH (EC) (CZ)] [CTH, provided that the change is not the result of mere canning and sterilising (AUS)] [CTSHS (SG)]		Submitted to CRO for decision Issues 70, 72
ex2002.90 (c)	<u>Other</u>	[CC (CAN) (HK) (JPN) (US) (MAL) (CH) (NZ) (MEX)] [CC, provided the change is not the result of mere freezing (PHI)] [CC, except from Chapter 7 (KOR) (ARG) (EGY) (MOR)] [CTH (EC) (CZ) (SG)] [CTH, provided that the change is not the result of mere canning and sterilising (AUS)]		Submitted to CRO for decision Issue 70

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	[CC] [CC, except from Chapter 7 (KOR) (MOR) [CC or change to mushroom powder of subheading 2003.10 from mushroom pulp of the same subheading (CH) (MEX)] [CTH (EC) (MAL)]		Submitted to CRO for decision Issues 70, 71
2003.10 2003.20	- Mushrooms - Truffles	<i>As specified for heading</i>		
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06	CC		Basket 1
2004.10 2004.90	- Potatoes - Other	<i>As specified for heading</i>		
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	CC		Basket 1
2005.10 2005.20 2005.40 2005.51 2005.59 2005.60 2005.70 2005.80	- Homogenised vegetables - Potatoes - Peas (<i>Pisum sativum</i>) - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) : -- Beans, shelled -- Other - Asparagus - Olives - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
\$2005.90	- Other vegetables and mixtures of vegetables			
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	CC		Basket 1
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	[CC (CAN) (CH) (EGY) (JPN) (KOR) (MEX) (NZ) (US) (PHI)] [CTH (SG) (MAL) (EC) (CZ)]		Submitted to CRO for decision Issue 73
2007.10	- Homogenised preparations	<i>As specified for heading</i>		
2007.91	- Other :			
2007.99	- Citrus fruit			
	- Other			
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.	<i>As specified for subheadings</i>		
2008.11	- Nuts, ground-nuts and other seeds, whether or not mixed together: -- Ground-nuts	<i>As specified for split subheading</i>		
ex 2008.11(a)	<u>Peanut butter</u>	[The country of origin of the goods of this split subheading shall be the country in which the ground-nuts are harvested (SEN)] [CC (CAN) (CH) (EGY) (JPN) (KOR) (MEX) (NZ) (PHI) (US)] [CTH (CZ) (EC) (MAL)] [CTSHS (HK)]		Submitted to CRO for decision Issue 74

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
ex 2008.11(b)	<u>Roasted ground-nuts</u>	[CC (CAN) (CH) (EGY) (HK) (JPN) (MEX) (NZ) (BRA)] [CC, except from Chapter 8 and 12 (PHI) (KOR) (US) (SEN)]		Submitted to CRO for decision Issue 75
ex 2008.11(c)	<u>Blanched ground-nuts</u>	[CTH following blanching, roasting or packaging (EC)] [CTH (CZ) (MAL)]		Submitted to CRO for decision Issue 75
		[The country of origin of the goods of this split subheading shall be the country in which the ground-nuts are harvested (EC) (KOR) (CZ) (BRA) (MEX) (PHI) (US) (SEN)] [CC (CAN) (CH) (EGY) (HK) (JPN) (NZ)]		
ex 2008.11(d)	<u>Other</u>	The country of origin of the goods of this split subheading shall be the country in which the ground-nuts are harvested.		Basket 1
2008.19	-- Other, including mixtures	[CC (CAN) (CH) (EGY) (HK) (JPN) (MEX) (NZ) (US) (COL) (MAL)] [The country of origin of the goods of this subheading shall be the country in which the nuts and seeds are harvested (EC) (SEN) (BRA) (PHI)]		Submitted to CRO for decision Issues 75, 76
2008.20	- Pineapples	[CC (CAN) (HK) (JPN) (MEX) (NZ) (US)] [CC or CTSHS for powdered fruits of subheadings 2008.30 to 2008.99 (CH)] [CC, except from Chapter 8 (CZ) (EC) (EGY) (KOR) (PHI) (BRA) (MOR)] [CTH (MAL) (SG)]		Submitted to CRO for decision Issues 70, 71, 76
2008.30	- Citrus fruit	<i>As specified for subheading 2008.20</i>		
2008.40	- Pears			
2008.50	- Apricots			

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
2008.60 2008.70 2008.80	- Cherries - Peaches - Strawberries -- Other, including mixtures other than those of subheading N 2008.19 : -- Palm hearts			
2008.91	-- Mixtures -- Other			
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. - Orange juice :	<i>As specified for subheadings</i>		

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
2009.11	-- Frozen	[The country of origin of the goods of this subheading shall be the country in which the fruits are harvested (BRA) (AUS) (SEN) (MOR) (ARG) (EGY) (CI)] [CC (JPN) (MEX) (PHI) (US)] [CC or change to reconstituted juices in retail packets of subheadings 2009.11 through 2009.80, from concentrates of subheadings 2009.11 through 2009.80, provided the change involves adding oil and essence, blending and sterilizing (CAN)] [CTH (CZ) (EC) (KOR)] [CTH or change to reconstituted juices of these subheadings from concentrates of the same subheadings (HK) (NZ) (SG) (MAL) (FI)] [CTSH or CTSHS for the powders of subheadings 2009.19 to 2009.30 or 2009.70 to 2009.80 (CH)]		Submitted to CRO for decision Issues 71, 77, 78
2009.19 2009.20 2009.30 2009.40 2009.50 2009.60 2009.70 2009.80	-- Other - Grapefruit juice - Juice of any other single citrus fruit - Pineapple juice - Tomato juice - Grape juice (including grape must) - Apple juice - Juice of any other single fruit or vegetable	<i>As specified for subheading 2009.11</i>		

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
2009.90	- Mixtures of juices	<p>[The country of origin of the goods of this subheading shall be the country in which the fruits are harvested (BRA) (AUS) (SEN) (MOR) (ARG) (EGY) (CI)]</p> <p>[CC (JPN) (PHI) (US)]</p> <p>[CC or CTSH, provided that a single foreign juice ingredient, or juice ingredients from a single foreign country, constitute in single strength form no more than 60 per cent by volume of the good (CAN)(MEX)]</p> <p>[CTH (CZ) (EC) (KOR) (NZ)]</p> <p>[CTSH (SG)]</p> <p>[CTSH or change to reconstituted juices of this subheading from concentrates of the same subheading (HK) (MAL)]</p> <p>[CTSH or CTSHS for powders of subheading 2003.90 (CH)]</p>		Submitted to CRO for decision Issues 71, 77, 78

CHAPTER 21

Chapter Notes :

1. [In this Chapter, any change resulting only from packing for retail sale is to be considered as not origin conferring (JPN) (US) (HK) (MAL) **Basket 2**]
2. [Origin criteria for mixtures classified in heading 21.03 **Basket 2**]
3. [In order for products to be classified as food preparations of agricultural products in Chapters 16 to 21, they must meet one of the following criteria.
 - a) Products to be consumed directly by the ultimate purchaser and normally sold to the ultimate purchaser in places such as department stores, supermarkets, conventional markets, etc.
 - b) Intermediate products which meet one of the following requirements and are to be used in the food industry:
 - (i) Products made through processes which are commonly used for manufacturing the intermediate products for food industry for the purpose of enhancing the suitability for mechanical production and lowering production costs in subsequent processes.
 - (ii) Products whose ingredients are homogenised so that the said ingredients are not technically separable or economically possible.
 - (iii) Products which are transformed into those with essential character as specific prepared products through the addition of material or a component, regardless of the quality of the added material or component. (KOR) **Basket 2**]
4. [With respect to headings and subheadings of this Chapter, substantial transformation may result through deliberate blending without a consequential change in classification. Goods obtained by blending to conform to specific formulation with or without application of heat or force should originate in the last country where blending takes place. (SG) **Basket 2**]

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
Chapter 21	Miscellaneous edible preparations			
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.	<i>As indicated at subheading level</i>		
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :			
2101.11	-- Extracts, essences and concentrates			
ex 2101.11(a)	<u>Extracts, essences and concentrates exclusively of real coffee</u>	[The country of origin of the goods of this split subheading shall be the country in which the plant grew (COL)] [CC provided that for instant coffee of this subheading, the coffee of Chapter 9 from other countries does not constitute more than 30 % by weight of the product (MEX)] [CTH except from heading 09.01 (BRA) (CHI) (CR) (GUA) [CTH (CH) (CZ) (EC) (JPN) (KOR) (NOR) (NZ)] [CTSH (CAN) (EGY) (HK) (SG) (US) (MAL) (PHI)]		Submitted to CRO for decision Issue 79

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
ex 2101.11(b)	<u>Other</u>	[CC provided that for instant coffee of this subheading, the coffee of Chapter 9 from other countries does not constitute more than 30 % by weight of the product (MEX)] [CTH except from heading 09.01 (BRA) (CHI) (CR) (GUA) [CTH (CH) (CZ) (EC) (JPN) (KOR) (NOR) (NZ)] [CTSH (CAN) (EGY) (HK) (SG) (US) (MAL) (PHI)]		Submitted to CRO for decision Issue 80
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	[CTH (CH) (COL) (CZ)(EC) (GUA) (JPN) (KOR) (NOR) (NZ) (MEX)] [CTSH (CAN) (EGY) (HK) (PHI) (SG) (US)] (MAL)]		Submitted to CRO for decision Issue 81
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	<i>As indicated at splitsubheading level</i>		
ex2101.20 (a)	<u>Preparations</u>	[CTH (CH) (CZ) (EC) (GUA) (JPN) (KOR) (MEX) (NOR) (NZ)] [CTH except from headings 09.02 and 09.03 (IND)] [CTSH (CAN) (EGY) (HK) (US) (MAL)] [CTSHS (SG)]		Submitted to CRO for decision Issue 82
ex2101.20 (b)	<u>Other</u>	[CTH (CH)(CZ)(EC)(GUA)(JPN)(KOR)(MEX) (NOR)(NZ)] [CTH except from headings 09.02 and 09.03 (IND)]		Submitted to CRO for decision Issue 83

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	[CTSH (CAN) (EGY) (HK) (US) (MAL) (SG)] CTH/ CTSH		Basket 1 ^{11*}
21.02	Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	<i>As specified for subheadings</i>		
2102.10	- Active yeasts	CTH		Basket 1
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	[CTH (EC) (CH) (JPN) (KOR) (NZ) (MEX) (EGY) (SEN) (CZ) (COL) [CTSH (US) (CAN) (HK) (SG) (MAL)]]		Submitted to CRO for decision Issue 84
2102.30	- Prepared baking powders	CTH/CTSH		Basket 1
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	<i>As specified for subheadings</i>		
2103.10	- Soya sauce	[CTH (COL) (CZ) (EC) (EGY) (HK) (JPN) (KOR) (MEX) (NZ) (MAL) [CTSH (CAN) (CH) (NOR) (SG) (US)]]		Submitted to CRO for decision Issue 85
2103.20	- Tomato ketchup and other tomato sauces	[CTH (COL) (CZ) (EC) (EGY) (HK) (JPN) (KOR) (MEX) (NZ) [CTSH (CAN) (CH) (NOR) (SG) (US) (MAL)]]		Submitted to CRO for decision Issue 85
2103.30	- Mustard flour and meal and prepared mustard	<i>As specified for split subheading</i>		

^{11*} Terminology to be finalized

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
ex2103.30 (a)	<u>Mustard flour and meal</u>	CTH/CTSH		Basket 1*
ex2103.30 (b)	<u>Prepared mustard</u>	[CTH (COL) (CZ) (EC) (KOR) (NZ)] [CTSH (CAN) (CH) (MEX) (SG) (MAL)] [CTSHS (EGY) (HK) (JPN) (NOR) (US) (MOR)]		Submitted to CRO for decision Issue 86
2103.90	- Other	[CTH (COL) (CZ) (EC) (HK) (NZ)] [CTSH (CAN) (CH) (EGY) (JPN) (KOR) (MEX) (NOR) (PHI) (SG) (US) (MAL) (JPN)]		Submitted to CRO for decision Issue 85
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.	<i>As specified for subheadings</i>		
2104.10	- Soups and broths and preparations therefor	[CTH (CH) (COL) (CZ) (EC) (KOR) (NZ)] [CTSH (CAN) (EGY) (HK) (JPN) (SG) (US) (MEX) (MAL) (MOR)]		Submitted to CRO for decision Issue 87
2104.20	- Homogenised composite food preparations	[CTH (CH) (COL) (CZ) (EC) (EGY) (KOR) (NZ)] [CTSH (CAN) (HK) (JPN) (SG) (US) (MEX) (MAL) (MOR)]		Submitted to CRO for decision Issue 88
21.05	Ice cream and other edible ice, whether or not containing cocoa.	CTH		Basket 1
21.06	Food preparations not elsewhere specified or included.	<i>As specified for subheadings</i>		
2106.10	- Protein concentrates and textured protein substances	[CTH (CH) (COL) (CZ) (EC) (EGY) (KOR) (NZ)]		Submitted to CRO for decision Issue 89

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
2106.90	- Other	[CTSH (CAN)(HK)(JPN)(MEX)(SG)(US)(MAL)]		
ex2106.90 (a)	<u>Sugar syrups, flavoured or coloured</u>	As indicated at split subheading level [CTH except from heading 17.02 (EC) (EGY) (CZ) (CH)] [CTH (KOR) (MOR) (COL) (NZ)] [CTSH (SG) (HK) (JPN) (MAL)] [CTSH except from heading 17.02 (US)]		Submitted to CRO for decision Issue 90
ex2106.90 (b)	<u>Products containing over 50 % by weight of milk solids</u>	[CTSH except from Chapter 4 and from subheading 1901.90 (CAN) (MEX)] [CTSH except from Chapter 4 and from subheading 1901.90 or change from Chapter 4 or from subheading 1901.90 provided supplementary criteria are met (US)] [CTH (EC) (EGY) (CZ) (CH) (KOR) (MOR) (COL) (NZ)] [CTSH (SG) (HK) (JPN) (MAL)]		Submitted to CRO for decision Issue 91
ex2106.90 (c)	<u>Concentrated juices fortified with minerals or vitamins</u>	[CTSH except from heading 20.09 (CAN) (MEX) (US) (MOR)] [CTH (EC) (EGY) (CZ) (CH) (KOR) (COL) (NZ)] [CTSH (SG) (HK) (JPN) (MAL)]		Submitted to CRO for decision Issue 92
ex2106.90 (d)	<u>Other</u>	[CTH (EC) (EGY) (CZ) (CH) (KOR) (MOR) (COL) (NZ)] [CTSH except from Chapter 4 or from subheading 1901.90; or change from Chapter 4 or from subheading 1901.90 provided supplementary criteria are met (US)] [CTSH (SG) (HK) (JPN)(MAL)]		Submitted to CRO for decision Issue 93

CHAPTER 22

Chapter Note

[A de minimus of 10% is essential in heading 22.08 to allow for the use of alcoholic base products in the flavouring of distilled spirits (CAN)] **Basket 2**

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
Chapter 22	Beverages, spirits and vinegar			
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	The origin of the goods shall be the country in which the water, ice and snow classified in this heading are obtained in their natural state		Basket 1
2201.10 2201.90	- Mineral waters and aerated waters - Other	<i>As specified for heading</i>		
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 No. 20.09.	<i>As specified for subheadings</i>		
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	<i>As specified for split subheading</i>		
ex 2202.10 (a)	<u>Flavoured water containing sugar or other sweetening matter</u>	[The country of origin of the goods of this split subheading shall be the country in which the water is obtained in its natural state (BRA) (CAN) (CZ) (EC) (EGY) (MEX) (SEN)] [CTH (CH) (HK) (KOR) (NZ) (PHI) (SG) (MAL) (JPN) (US) (NOR)]		Submitted to CRO for decision Issue 94

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
ex 2202.10(b)	<u>Other</u>	[The country of origin of the goods of this split subheading shall be the country in which the water is obtained in its natural state (BRA) (CAN) (CZ) (EC) (EGY) (MEX) (SEN) (US) (JPN)] [CTH (CH) (HK) (KOR) (NOR) (NZ) (PHI) (SG) (MAL)] <i>As specified for split subheading</i>		Submitted to CRO for decision Issue 94
2202.90	- Other			
ex 2202.90(a)	<u>Products containing over 50 % by weight of milk solids</u>	[CC (MEX)] [CTH (HK) (JPN) (KOR) (NZ) (SG) (MAL) (EGY)] [CTH, except from Chapter 4 or heading 19.01 (CAN)] [CTH, except from Chapters 4, 20 and 21 (CH) (CZ) (EC)] [CTH with supplementary criteria for the change from Chapter 4, heading 19.01 or 20.09 or subheading 2106.90 (US)]		Submitted to CRO for decision Issue 95
ex 2202.90(b)	<u>Juices, fortified with minerals or vitamins</u>	[CC (MEX)] [CTH (HK) (JPN) (KOR) (NZ) (SG) (MAL) (EGY)] [CTH, except from Chapters 4, 20 and 21 (CH) (CZ) (EC)] [CTH with supplementary criteria for the change from Chapter 4, heading 19.01 or 20.09 or subheading 2106.90 (US)] [CTSH, except from heading 20.09 (CAN)]		Submitted to CRO for decision Issue 96

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
ex 2202.90(c)	<u>Other</u>	[CC (MEX)] [CTH (HK) (JPN) (KOR) (NZ) (SG) (MAL) (EGY)] [CTH, except from Chapters 4, 20 and 21 (CH) (CZ) (EC)] [CTH with supplementary criteria for the change from Chapter 4, heading 19.01 or 20.09 or subheading 2106.90 (US)] [CTSH (CAN)]		Submitted to CRO for decision Issue 97
22.03	Beer made from malt.	CTH		Basket 1
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	<i>As specified for subheadings</i>		

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
2204.10	-Sparkling wine	<p>[The country of origin of the goods of this subheading shall be the country in which the grapes grew (CHI) (CZ) (EC) (NZ) (KOR) (ARG)]</p> <p>[CTH (CH) (EGY)]</p> <p>[CTH, except from Chapter 8, or the origin of the goods is the country in which at least 85% of the blend is originated, or, if less than 85% of the blend is originated in a single country, as a residual rule, the origin of the goods is the country where the goods are blended. (AUS)]</p> <p>[CTSH (HK) (MEX) (US) (MAL)]</p> <p>[CTSH, except from wines of subheadings 2204.21 or 2204.29, or the origin of the goods is the country of blending provided that not more than 25% by volume of the blend is non-originating (CAN)]</p> <p>[CTSH, except when the change results only from putting into bottles or other containers for retail sale (JPN)]</p>		Submitted to CRO for decision Issues 98 to 100
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :			
2204.21	--In containers holding 2 l or less	<i>As specified for split subheading</i>		

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
ex 2204.21(a)	Wine (other than sparkling wine) in containers holding 2 l or less	<p>[The country of origin of the goods of this split subheading shall be the country in which the grapes grew (CH) (CZ) (EC) (NZ) (ARG)]</p> <p>[CTH (CH) (EGY) (KOR)]</p> <p>[CTH, except from Chapter 8, or the origin of the goods is the country in which at least 85% of the blend is originated, or, if less than 85% of the blend is originated in a single country, as a residual rule, the origin of the goods is the country where the goods are blended. (AUS)]</p> <p>[CTSH (HK) (MAL) (MEX)]</p> <p>[CTSHS, except from wines of subheading 2204.29 (US)]</p> <p>[CTSH, except from wines of subheadings 2204.21 or 2204.29, or the origin of the goods is the country of blending provided that not more than 25% by volume of the blend is non-originating (CAN)]</p> <p>[CTSH, except when the change results only from putting into bottles or other containers for retail sale (JPN)]</p>		Submitted to CRO for decision Issues 98 to 100

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
ex 2204.21(b)	<u>Grape must with fermentation prevented or arrested by the addition of alcohol in containers holding 2 l or less</u>	<p>[The country of origin of the goods of this split subheading shall be the country in which the grapes grew (CH) (CZ) (EC) (NZ) (ARG)]</p> <p>[CTH (CH) (EGY) (KOR) (US)]</p> <p>[CTH, except from Chapter 8, or the origin of the goods is the country in which at least 85% of the blend is originated, or, if less than 85% of the blend is originated in a single country, as a residual rule, the origin of the goods is the country where the goods are blended. (AUS)]</p> <p>[CTSH (HK) (MAL) (MEX)]</p> <p>[CTSH, except from wines of subheadings 2204.21 or 2204.29, or the origin of the goods is the country of blending provided that not more than 25% by volume of the blend is non-originating (CAN)]</p> <p>[CTSH, except when the change results only from putting into bottles or other containers for retail sale (JPN)]</p> <p><i>As specified in the split subheading</i></p>		Submitted to CRO for decision Issue 101
2204.29	--Other			

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
ex 2204.29(a)	Wine (other than sparkling wine) in containers holding more than 2 l	<p>[The country of origin of the goods of this split subheading shall be the country in which the grapes grew (CH) (CZ) (EC) (NZ)]</p> <p>[CTH (CH) (EGY) (KOR) (ARG)]</p> <p>[CTH, except from Chapter 8, or the origin of the goods is the country in which at least 85% of the blend is originated, or, if less than 85% of the blend is originated in a single country, as a residual rule, the origin of the goods is the country where the goods are blended. (AUS)]</p> <p>[CTSH (CAN) (HK) (MAL) (MEX)]</p> <p>[CTSH. except when the change results only from putting into bottles or other containers for retail sale (JPN)]</p> <p>[CTSH from wines of subheading 2204.21 (US)]</p>		Submitted to CRO for decision Issues 98 to 100

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
ex 2204.29(b)	Grape must with fermentation arrested or prevented by the addition of alcohol in containers holding more than 2 l	[The country of origin of the goods of this split subheading shall be the country in which the grapes grew (CH) (CZ) (EC) (NZ)] [CTH (CH) (EGY) (KOR) (ARG) (US)] [CTH, except from Chapter 8, or the origin of the goods is the country in which at least 85% of the blend is originated, or, if less than 85% of the blend is originated in a single country, as a residual rule, the origin of the goods is the country where the goods are blended. (AUS)] [CTSH (CAN) (HK) (MAL) (MEX)] [CTSH. except when the change results only from putting into bottles or other containers for retail sale (JPN)]		Submitted to CRO for decision Issue 101
2204.30	- Other grape must	[The country of origin of the goods of this subheading shall be the country in which the grapes grew (CH) (CZ) (EC) (NZ)] [CTH (CAN) (CH) (EGY) (HK) (JPN) (KOR) (MEX) (US) (MAL) (ARG)] [CTH, except from Chapter 8 or subheading 2009.60 (AUS)]		Submitted to CRO for decision Issue 101
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	CTH		Basket 1
2205.10 2205.90	- In containers holding 2 l or less - Other	As specified for heading		

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	CTH		Basket 1
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	As specified for subheadings		
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	[The country of origin of the goods of this subheading shall be the country in which the sugar cane or beet, grapes or other materials from which alcohol is produced are obtained in their natural or unprocessed state, or elimination of at least 80% of impurities, or modification of the alcoholic strength by concentration, distillation or any other process (CR)] [CTH (CAN) (NZ) (MAL) (FIJ) (GUA)] [CTH, except from heading 22.08 (CH) (CZ) (EC) (MEX) (US) (HK) (EGY) (NOR)] [CTH or change within subheading by purification (KOR) (JPN)]		Submitted to CRO for decision Issues 102, 103, 104

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	[The country of origin of the goods of this subheading shall be the country in which the sugar cane or beet, grapes or other materials from which alcohol is produced are obtained in their natural or unprocessed state, or elimination of at least 80% of impurities, or modification of the alcoholic strength by concentration, distillation or any other process (CR)] [CTH (CAN) (NZ) (MAL) (FIJ) (GUA)] [CTH, except from heading 22.08 (CH) (CZ) (EC) (MEX) (US) (HK) (EGY) (NOR) (JPN)] [CTH or change within subheading by purification (KOR)]		Submitted to CRO for decision Issues 102, 105
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.	<i>As specified for subheadings</i>		
2208.20	- Spirits obtained by distilling grape wine or grape marc	[CTH (CZ) (EC) (EGY) (KOR) (MAL) (NOR) (FIJ)] [CTH, except from heading 22.07 (CAN) (CH) (MEX) (NZ)] [CTSH, except from heading 22.07 (HK)] [CTHS, except from subheading 2106.90 and heading 22.07 (US)] [CTSH or a change within the subheading resulting from blending and putting in bottles or other containers for retail sale (JPN)]		Submitted to CRO for decision Issues 102, 104, 106, 107

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
2208.30	- Whiskies	[CTH (CZ) (EC) (EGY) (KOR) (NOR) (MAL)] [CTH, except from heading 22.07 (CAN) (CH) (MEX) (NZ)] [CTSH, except from heading 22.07 (HK)] [CTSH, except from subheading 2106.90 and heading 22.07 (US)] [CTSH, or a change within the subheading resulting from blending and putting in bottles or other containers for retail sale (JPN)]		Submitted to CRO for decision Issues 102, 104, 106, 107
2208.40	- Rum and tafia	[CTH (CZ) (EC) (EGY) (KOR) (NOR) (NZ) (MAL)] [CTH, except from heading 22.07 (CAN) (CH) (MEX) (NZ) (BRA)] [CTSH, except from heading 22.07 (HK)] [CTSH, except from subheading 2106.90 and heading 22.07 (US)] [CTSH or a change within the subheading resulting from blending and putting in bottles or other containers for retail sale (JPN)]		Submitted to CRO for decision Issue s 102, 104, 106, 107

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
2208.50	- Gin and Geneva	[CTH (CZ) (EC) (EGY) (KOR) (NOR) (MAL) [CTH, except from heading 22.07 (CAN) (CH) (MEX) (NZ)] [CTSH, except from heading 22.07 (HK)] [CTSH, except from subheading 2106.90 and heading 22.07 (US)] [CTSH or a change within the subheading resulting from blending and putting in bottles or other containers for retail sale (JPN)]		Submitted to CRO for decision Issues 102, 104, 106, 107
2208.60	- Vodka	[CTH (CZ) (EC) (EGY) (KOR) (NOR) (MAL)] [CTH, except from heading 22.07 (CAN) (CH) (MEX) (NZ)] [CTSH, except from heading 22.07 (HK) (US)] [CTSH or a change within the subheading resulting from blending and putting in bottles or other containers for retail sale (JPN)]		Submitted to CRO for decision Issues 102, 104, 106, 107
2208.70	- Liqueurs and cordials	[CTH (CZ) (EC) (KOR) (NOR) (MAL) (EGY)] [CTH, except from heading 22.07 (CAN) (CH) (MEX) (NZ)] [CTSH, except from heading 22.07 (HK)] [CTSH, except from subheading 2106.90 and heading 22.07 (US)] [CTSH or a change within the subheading resulting from blending and putting in bottles or other containers for retail sale (JPN)]		Submitted to CRO for decision Issues 102, 104, 106, 107

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
2208.90	- Other	<i>As specified for split subheading</i>		
ex 2208.90(a)	Undenatured ethyl alcohol of an <u>alcoholic strength by volume of less than 80 % vol.</u>	[CTH (EGY) (KOR) (MAL)] [CTH, except from heading 22.07 (EC) (CZ) (NOR) (CAN) (CH) (MEX) (US)] [CTSH (JPN)] [CTSH, except from heading 22.07 (HK) (NZ)]		Submitted to CRO for decision Issues 102, 104, 106,
ex 2208.90(b)	<u>Kirschwasser and ratafia</u>	[CTH (EGY) (KOR) (MAL) (CZ) (EC) (NOR)] [CTH, except from heading 22.07 (CAN) (CH) (MEX)] [CTSH (JPN)] [CTSH, except from heading 22.07 (HK) (NZ)] [CTSH, except from subheading 2106.90 (US)]		Submitted to CRO for decision Issues 102, 104, 106, 107
ex 2208.90(c)	<u>Other</u>	[CTH (EGY) (KOR) (MAL) (CZ) (EC) (NOR)] [CTH, except from heading 22.07 (CAN) (CH) (MEX) (US)] [CTSH (JPN)] [CTSH, except from heading 22.07 (HK)(NZ)]		Submitted to CRO for decision Issues 102, 104, 106,
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	[CTH (CAN) (CH) (HK) (JPN) (KOR) (MEX) (NZ) (PHI) (SEN) (US) (MAL)] [CTH, except from subheading 2915.21 (EGY)] [CTH, except from heading 11.07, 22.03, 22.04, 22.06, 22.07, 22.08 or 29.15 (EC)]		Submitted to CRO for decision Issue 108

CHAPTER 23
Chapter Note(s)

HS Code number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
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	C TH		Basket 1
2301.10	- Flours, meals and pellets, of meat or meat offal; greaves	<i>As specified for heading</i>		
2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates			
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	C TH		Basket 1
2302.10	- Of maize (corn)	<i>As specified for heading</i>		
2302.20	- Of rice			
2302.30	- Of wheat			
2302.40	- Of other cereals			
2302.50	- Of leguminous plants			

HS Code number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
23.03	Residues of manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	CTH		Basket 1
2303.10	- Residues of starch manufacture and similar residues	<i>As specified for heading</i>		
2303.20	- Beet-pulp, bagasse and other waste of sugar manufacture			
2303.30	- Brewing or distilling dregs and waste			
23.04	Oil-cakes and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	CTH		Basket 1
23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	CTH		Basket 1
23.06	Oil-cake and other solid residues, whether or not ground or on the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading N 23.04 or 23.05	CTH		Basket 1
2306.10	- Of cotton seeds	<i>As specified for heading</i>		
2306.20	- Of linseed			
2306.30	- Of sunflower seeds			
2306.40	- Of rape or colza seeds			
2306.50	- Of coconut or copra			
2306.60	- Of palm nuts of kernels			

HS Code number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
2306.70	- Of maize (corn) germ			
2306.90	- Other			
23.07	Wine lees; argol	CTH		Basket 1
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.	<i>As indicated for split heading</i>		
ex 23.08 (a)	<u>Vegetable materials and vegetable waste, vegetable residues)</u>	[CTH] [The origin of the goods shall be the country in which the waste and scrap classified in this split heading are derived from the manufacture or processing operations or from consumption (EC) (CZ)]		Submitted to CRO for decision Issue 109
ex 23.08 (b)	<u>Other</u>	CTH		Basket 1
2308.10	- Acorns and horse-chestnuts	<i>As specified for heading</i>		
2308.90	- Other			
23.09	Preparations of a kind used in animal feeding.	<i>As specified for subheadings</i>		
2309.10	- Dog or cat food, put up for retail sale	CTH		Basket 1
2309.90	- Other	<i>As specified for split subheading</i>		
ex 2309.90(a)	<u>Products containing over 50 % by weight of milk solids</u>	[CTH (CH) (CZ) (EC) (HK) (JPN) (KOR) (NZ) (EGY)] [CTSH, except from Chapter 4 or heading 19.01 (CAN) (US) (MEX)]		Submitted to CRO for decision Issue 110
ex 2309.90(b)	<u>Other</u>	CTH		Basket 1

CHAPTER 24
Chapter Note

[Origin criteria for mixtures or blends of tobacco classified in 24.01, 24.03.] **Basket 2**

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
Chapter 24	Tobacco and manufactured tobacco substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.	<i>As specified for subheadings</i>		
2401.10	- Tobacco, not stemmed/stripped	The origin of the goods shall be the country in which the tobacco and tobacco substitutes of this subheading are obtained in their natural or unprocessed state		Basket 1
2401.20	- Tobacco, partly or wholly stemmed/stripped	The origin of the goods shall be the country in which the tobacco and tobacco substitutes of this subheading are obtained in their natural or unprocessed state		Basket 1
2401.30	Tobacco refuse	[The country of origin of the goods of this subheading shall be the country in which the tobacco refuse of this subheading is derived and collected from manufacturing or processing operations (MAL) (MEX) (JPN) (EC) (EGY) (SEN) (CAN) (NOR) (CH)] [The country of origin of the goods of this subheading shall be the country in which the tobacco is obtained in its natural or unprocessed state (IND) (PHI) (US)]		Submitted to CRO for decision Issue 111

HS Code Number	Description of goods	Origin criteria	Notes	Comments
A	B	C	D	E
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	CTH		Basket 1
2402.10	- Cigars, cheroots and cigarillos, containing tobacco	<i>As specified for heading</i>		
2402.20	- Cigarettes containing tobacco			
2402.90	- Other			
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	CTH		Basket 1
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	<i>As specified for heading</i>		
2403.91	- Other			
	-- "Homogenised" or "reconstituted" tobacco			
2403.99	-- Other			

CHAPTER 84 (part)

The Committee on Rules of Origin is invited to decide whether the products resulting from processes described below have undergone their last substantial transformation.

Issue for Decision

Assembly of complete or finished machines of Chapter 84 from separate “parts” tariff categories

Differing Views Presented in the Relevant Technical Committee Discussions

OPTION A: Yes. It is a substantial transformation.

233.0.1 The parts of a machine of Chapter 84 are substantially transformed when they are assembled into the complete or finished machine. A machine assembled from parts is an entirely new and different good as compared with its parts and has its country of origin in the country in which it is assembled from the parts. Change in tariff classification is the origin criterion which expresses this substantial transformation, and all changes from “parts” tariff categories to machines are considered as origin-conferring.

233.0.2 For the purposes of Chapter 84 (and of Section XVI of the Harmonized System generally), parts of the machines are well identified and systematically classified. The parts in question consist of: parts suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading as specified in Note 2 (b) to HS Section XVI; or other parts classified according to Note 2 (c) to HS Section XVI. These parts are classified with the machines, usually in specific “parts” subheadings, or in “parts” headings which correspond to a series of headings covering a class of machines, or if the parts are not used for a particular kind of machine in headings 84.85 or 85.48.

233.0.3 Change in tariff classification is the best practicable approach because it is a technical criterion based on clear distinctions between parts and complete or finished machines and expresses with specificity the changes which take place by reason of assembly. The results of the origin determination will be the same irrespective of the country in which an assembly is carried out, because they are not affected by the economic factors, such as labour costs which are irrelevant to the technical factors. The change in tariff classification criterion is easily administrable and trade-facilitating: the only inquiry needed is whether non-originating parts have moved into a machines category. The user has no need of additional data to which he may not have ready access.

OPTION B : No, unless the increase in value represents at least 45 % of the ex-works price of the resulting machines

233.0.4 There are many possible assemblies involved, from very simple or so-called screw-driver operations through highly sophisticated assemblies, which may include the use of subassemblies and of parts which may possess the character of the complete or finished goods. It cannot be concluded, as a general rule, that a change of tariff classification from parts classified in separate “parts” headings and subheadings of Chapter 84 to the corresponding complete or finished articles always reflects a substantial transformation. An assembly is considered to be a substantial transformation in this context only when the increase in value acquired as a result of working and processing and, if applicable, the incorporation of parts, originating in the country of manufacture, represents at least 45 percent of the ex-works price of the good.

233.0.5 The value-added criterion is simple and user-friendly. This criterion is free from the complexity of the HS structure, particularly the consideration of functional units (Note 4 to Section XVI) or of incomplete or unfinished articles (General Interpretative Rule 2 (a)). To administer this criterion merely the information of the value of non-originating goods used may be required, instead of identifying the originating status of goods used and their tariff classification.

233.0.6 For the purposes of calculating the percentage of the value added requested:

(a) The term “ex works price” shall mean the price paid for the product obtained to the manufacturer in whose undertaking the last working or processing is carried out. The ex-works price shall include the value of all materials used in manufacture and all costs (material costs as well as other costs) effectively incurred by the manufacturer. Internal taxes which are, or may be, repaid when such product is exported or commercial price reductions shall not be taken into account.

(b) The terms “value acquired as a result of working and processing” and “incorporation of parts originating in the country of manufacture” shall mean the increase in value resulting from the assembly itself, together with any preparatory, finishing and checking operations, and from the incorporation of any parts originating in the country where the operations were carried out, including profit and general costs borne in that country as a result of these operations.

CHAPTER 84

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof			

Case 1: Parts are classified in the same heading as articles

84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
8401.10	- Nuclear reactors	CTSH [CTH; or Manufacture where the increase in value acquired as a result of working and processing, and if applicable, the incorporation of parts originating in the country of manufacture represents at least 45% of the ex-works price of the product. <i>Hereinafter referred to as "CTH; or 45% value-added rule" (EC)]</i>		Basket 2
8401.40	- Parts of nuclear reactors			

Case 2: Parts are classified in a "parts" heading

84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	CTH [CTH, except from heading 84.09; or 45% value-added rule (EC)]		Basket 2
8407.10	- Aircraft engines	<i>As indicated on heading level</i>		
	- Marine propulsion engines :			
8407.21	-- Outboard motors			
8407.29	-- Other			

84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
8401.10	<ul style="list-style-type: none"> - Nuclear reactors - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 : <ul style="list-style-type: none"> -- Of a cylinder capacity not exceeding 50 cc -- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc -- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc -- Of a cylinder capacity exceeding 1,000 cc - Other engines 	CTSH [CTH; or Manufacture where the increase in value acquired as a result of working and processing, and if applicable, the incorporation of parts originating in the country of manufacture represents at least 45% of the ex-works price of the product. <i>Hereinafter referred to as "CTH; or 45% value-added rule" (EC)]</i>		Basket 2
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.			
8409.10	- For aircraft engines			
8409.91	- Other : -- Suitable for use solely or principally with spark-ignition internal combustion piston engines			
8409.99	-- Other			

TERMINOLOGY GUIDE

I. Rules presented at heading level:

(a) If the rule is for the whole heading:

CTH - change to this heading from any other heading

(b) If the rule is for a split heading:

CTHS - change to this split heading from any other split of this heading or from any other heading

CTH - change to this split heading from any other heading
(N.B. change from any other split of this heading is excluded.)

II. Rules presented at subheading level:

(a) If the rule is for the whole subheading:

CTSH - change to this subheading from any other subheading or from any other heading

CTH - change to this subheading from any other heading
(N.B. change from any other subheading of this heading is excluded.)

(b) If the rule is for a split subheading:

CTSHS - change to this split subheading from any other split of this subheading or from any other subheading or heading

CTSH - change to this split subheading from any other subheading or heading (N.B. change from any other split of this subheading is excluded)

CTH - change to this split subheading from any other heading
(N.B. change from any other split of this subheading or from any other subheading of this heading is excluded.)
