

CHAPTER 5

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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 (Endorsed by CRO).
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 (Endorsed by CRO).
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	CC		Basket 1 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Endorsed by CRO)
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 (Endorsed by CRO)
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 (Endorsed by CRO)
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 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Endorsed by CRO).
05.09	Natural sponges of animal origin.	CC		Basket 1 (Endorsed by CRO).
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 (Endorsed by CRO).
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	CC		Basket 1 (Endorsed by CRO).

CHAPTER 6

[Product Specific] [Chapter] Residual Rule

[Where the floral compositions of subheading ex 06.03(a) or ex 06.04(a) are made from materials of various origins, the origin of the composition shall be the country in which it was made. (CAN)]

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0601.20	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	CTSH		Basket 1 : Issue No. 26 has been resolved by CRO (G/RO/M/14)
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 : (Endorsed by CRO).
0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	CTSH		Basket 1 (Endorsed by CRO).
0602.30	- Rhododendrons and azaleas, grafted or not	CTSH		Basket 1 (Endorsed by CRO).
0602.40	- Roses, grafted or not	CTSH		Basket 1 (Endorsed by CRO).
0602.90	- Other	CTSH		Basket 1 (Endorsed by CRO).
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>		
ex 06.03 (a)	<u>Wreaths, flower baskets, buttonholes and the like</u>	CTHS		Submitted to CRO for decision (Doc. 42.146, Issue 27).
ex 06.03 (b)	<u>Other</u>	The country of origin of the goods of this split heading shall be the country in which the plants grew		Submitted to CRO for decision (Doc. 42.146, Issue 28).
0603.10	- Fresh	<i>As specified for split heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0603.90	- Other	<i>As specified for split headings</i>		
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.			
ex 06.04 (a)	- <u>Wreaths, flower baskets, buttonholes and the like</u>	CTHS		Submitted to CRO for decision (Doc. 42.146, Issue 27).
ex 06.04 (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 (Endorsed by CRO).
0604.10	- Mosses and lichens	<i>As specified for split heading</i>		
0604.91	- Other :			
0604.99	-- Fresh			
	-- Other			

CHAPTER 7

Chapter Note

[Origin criteria for mixtures classified in subheadings 0710.90, 0711.90 or 0712.90 (CAN)] **Submitted to CRO for decision (Doc.OC0028, Issue No.121)**

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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 (Endorsed by CRO).
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 (Endorsed by CRO).
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 (Endorsed by CRO).
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 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Endorsed by CRO).
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 (Endorsed by CRO).
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 (Endorsed by CRO).
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 (Endorsed by CRO).
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 (Endorsed by CRO).
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		Submitted to CRO for decision (Doc. 42.146, 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			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0710.90	- Mixtures of vegetables	<i>As specified for heading</i>		
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 (Endorsed by CRO).
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>		
ex 07.12 (a)	<u>In powdered form</u>	[CTHS (US)] (DOM) (CH) (GUA)] [CTH(CAN)(PHI)(JPN)(MEX)(MAL)] (EC)(BRA)(KOR)(ARG)(MOR)(EGY) (THA)(IND)(VEN) (NZ) (HON)		Submitted to CRO for decision (Doc 42.146, Issue 29).
ex 07.12 (b)	<u>Freeze-dried vegetables</u>	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)] (MEX) [CTH (EC)](BRA)(CH)(CAN) (NZ) [CTH provided the change is not only the result of drying] (THA)(VEN)		Submitted to CRO for decision (Doc 42.146, Issue 4).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 07.12 (c)	<u>Other</u>	The country of origin of the goods of this split heading shall be the country in which the vegetables grew		Endorsed by CRO
0712.20 0712.30 0712.90	Onions Mushrooms and truffles Other vegetables; mixtures of vegetables	<i>As specified for split heading</i>		
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		Endorsed by CRO
0713.10 0713.20 0713.31 0713.32 0713.33 0713.39 0713.40 0713.50	Peas (<i>Pisum sativum</i>) Chickpeas (garbanzos) Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) : - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) -- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) -- 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>)	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0713.90	- Other	<i>As specified for heading</i>		
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 (Endorsed by CRO).
0714.10 0714.20 0714.90	- Manioc (cassava) - Sweet potatoes - Other	<i>As specified for heading</i>		

CHAPTER 8

Chapter Note

[Origin criteria for mixtures classified in subheading 0813.50 (CAN)] **Submitted to CRO for decision (Doc.OC0028, Issue No.121)**

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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 (Endorsed by CRO).
0801.11 0801.19 0801.21 0801.22 0801.31 0801.32	- Coconuts: -- Desiccated -- Other - Brazil nuts: -- In shell -- Shelled - Cashew nuts: -- In shell -- Shelled	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Endorsed by CRO).
0802.11 0802.12 0802.21 0802.22 0802.31 0802.32 0802.40 0802.50 0802.90	- Almonds: -- In shell -- Shelled - Hazelnuts or filberts (corylus spp.): -- In shell -- Shelled - Walnuts -- In shell -- Shelled - Chestnuts (Castanea spp.) - Pistachios - Other	<i>As specified for heading</i>		
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 (Endorsed by CRO).
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 (Endorsed by CRO).
0804.10 0804.20 0804.30 0804.40 0804.50	- Dates - Figs - Pineapples - Avocados - Guavas, mangoes and mangosteens	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Endorsed by CRO).
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 (Endorsed by CRO).
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 (Endorsed by CRO).
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 (Endorsed by CRO).
0808.10 0808.20	- Apples - Pears and quinces	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Endorsed by CRO).
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 (Endorsed by CRO).
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 Vaccinium - 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		Submitted to CRO for decision (Doc 42.146, Issue 10).
0811.10	- Strawberries	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
0811.20 0811.90	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries - Other	<i>As specified for heading</i>		
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 (Endorsed by CRO).
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		Endorsed by CRO
0813.10 0813.20 0813.30 0813.40 0813.50	- Apricots - Prunes - Apples - Other fruit - Mixtures of nuts or dried fruits of this Chapter	<i>As specified for heading</i>		

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.	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		Endorsed by CRO

CHAPTER 9

Chapter Notes

[Origin criteria for mixtures/blending of coffee of diverse origins (JPN)1] **Submitted to CRO for decision (Doc.OC0028, Issue No.122)**

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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 (Endorsed by CRO).

1 The particular cases of the mixtures referred to in Note 1 (b) to Chapter 9 (HS Note) have already been submitted to the CRO for decision (Doc.42.146, Issue No.36).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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)](SRI)(VEN) [CTSH (EC) (NZ) (NOR) (SG) (CH)](ARG)(EGY)(THA)		Submitted to CRO for decision (Doc. 42.146, Issue 30).
	Coffee, roasted			
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)](SRI) (VEN) [CTSH (EC) (CH) (SG) (CAN) (NZ) (JPN) (US)](ARG)(EGY)(NZ)(THA)		Submitted to CRO for decision (Doc. 42.146, 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)](ARG)(EGY)(THA) [CTSH, except from subheading 0901.21 (CAN) (NZ) (US) (JPN)]		Submitted to CRO for decision (Doc. 42.146, Issues 30, 31).
0901.90	- Other	<i>As specified for split subheadings</i>		
ex 901.90(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)]		Submitted to CRO for decision (Doc. 42.146, Issue 32).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 901.90(b)	-- <u>Coffee husks and skins</u>	[CTH (IND) (URU)] [CTSH (SG)](CHI)(NZ)(EGY) The country of origin of the goods of this split subheading shall be the country in which the plant grew		Basket 1* (Endorsed by CRO).
09.02	Tea, whether or not flavoured	<i>As specified for split heading</i>		
ex09.02 (a)	<u>Blended</u>	[The country of origin of the goods of this split heading shall be the country in which the plant grew (KOR) (IND)(MAL)] (MEX)(SRI)(TUR) [CTHS (AUS)(EC) (SG)(JPN) (US) (EGY)] (CH)(PHI)(ARG)(BRA)(NZ)(VEN)(CAN)		Submitted to CRO for decision (Doc. 42.146, Issue 33 and Doc. 42.146/Cor). Deleted by CRO (G/RO/M/14)
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 (Endorsed by CRO).
0902.10 0902.20 0902.30 0902.40	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg - Other green tea (not fermented) - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg - Other black tea (fermented) and other partly fermented tea	<i>As specified for split heading</i>		

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

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
09.03	Maté.	The country of origin of the goods of this heading shall be the country in which the plant grew		Basket 1 (Endorsed by CRO).
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 (Endorsed by CRO).
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)](ARG)		Submitted to CRO for decision (Doc. 42.146, 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>		
ex0904.20(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)](ARG)		Submitted to CRO for decision
ex0904.20(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 (Endorsed by CRO).
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)]		Submitted to CRO for decision (Doc. 42.146, Issue 35).
ex09.05(b)	<u>Other</u>	[CTHS (US) (CAN)](ARG) The origin of the goods of this split heading shall be the country in which the plant grew		Basket 1 (Endorsed by CRO).
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 (Endorsed by CRO).
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)]		Submitted to CRO for decision (Doc. 42.146, Issue 35).
		[CTSH (CAN) (US) (SG)] (ARG)		
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)]		Submitted to CRO for decision (Doc. 42.146, Issue 35).
ex09.07(b)	<u>Other</u>	[CTHS (CAN) (US)] (ARG) The country of origin of the goods of this split heading shall be the country in which the plant grew		Basket 1 (Endorsed by CRO).
09.08	Nutmeg, mace and cardamoms	<i>As specified for split heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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)] [CTHS (CAN) (US)] (ARG)		Submitted to CRO for decision (Doc. 42.146, Issue 35).
ex09.08(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 (Endorsed by CRO).
0908.10 0908.20 0908.30	- Nutmeg - Mace - Cardamoms	<i>As indicated for split heading</i>		
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)] (ARG)		Submitted to CRO for decision (Doc. 42.146, 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 (Endorsed by CRO).
0909.10 0909.20 0909.30 0909.40 0909.50	- Seeds of anise or badian - Seeds of coriander - Seeds of cumin - Seeds of caraway - Seeds of fennel; juniper berries	<i>As specified for split heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	<i>As specified for split headings</i>		
ex 09.10 (a)	<u>Curry</u>	[The country of origin of the goods of this split heading shall be the country in which the plants grew (MAL)(IND)(SRI)] [CTHS (US) (JPN) (PHI) (SG) (MEX) (CAN)] (EC) (CH)(VEN)(KOR)		Submitted to CRO for decision (Doc. 42.146, Issue 35).
ex 09.10 (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)] (ARG)		
ex 09.10 (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 (MAL)(IND)(SRI)] [CTHS (US) (CAN) (PHI) (SG) (EC) (CH) (KOR) (JPN) (MEX) (PHI) (VEN)]		Submitted to CRO for decision (Doc. 42.146, Issue 36).
ex 09.10 (d)	<u>Other</u>	The country of origin of the goods of this split heading shall be the country in which the plant grew		Basket 1 (Endorsed by CRO).
0910.10 0910.20 0910.30 0910.40 0910.50 0910.91 0910.99	- Ginger - Saffron - Turmeric (curcuma) - Thyme; bay leaves - Curry - Other spices: - - Mixtures referred to in Note 1(b) to this Chapter -- Other	<i>As specified for split heading</i>		

CHAPTER 10

[Product Specific] [Chapter] Residual Rule

[Where the origin of a mixture of cereals cannot be determined by applying the primary rules for this chapter, the origin shall be the country where the mixing took place, provided that the inputs originating in that country represent at least 85 % by weight of the non-originating cereals used (CAN)]

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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 (Endorsed by CRO).
10.02	Rye.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1 (Endorsed by CRO).
10.03	Barley.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1 (Endorsed by CRO).
10.04	Oats.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1 (Endorsed by CRO).
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 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
10.06	Rice.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1 (Endorsed by CRO).
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 (Endorsed by CRO).
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 (Endorsed by CRO).

CHAPTER 11

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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 (Endorsed by CRO).
11.02	Cereal flours other than of wheat or meslin.	CC		Basket 1 (Endorsed by CRO).
11.03	Cereal groats, meal and pellets.	CC		Basket 1 (Endorsed by CRO).
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 (Endorsed by CRO).
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	CC		Basket 1 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Endorsed by CRO).
11.07	Malt, whether or not roasted.	CC		Basket 1 (Endorsed by CRO).
11.08	Starches; inulin.	CTH		Basket 1 (Endorsed by CRO).
11.09	Wheat gluten, whether or not dried	CTH		Basket 1 (Endorsed by CRO).

CHAPTER 12

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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 (Endorsed by CRO).
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 (Endorsed by CRO).
12.03	Copra.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state		Basket 1 (Endorsed by CRO).
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 (Endorsed by CRO).
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 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Endorsed by CRO).
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 (Endorsed by CRO).
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(JPN)(EC)(ARG)(BRA)(DOM)(IND)(KOR)(MOR)] [CTH (CAN) (KOR) (US) (MEX) (PHI) (EGY) (CH)(VEN)(THA)]		Submitted to CRO for decision (Doc.42.146, Issue 37).
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 (Endorsed by CRO).
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 (Endorsed by CRO).
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 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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) (KOR) (MEX) (PHI) (EGY)] [CTHS except from ex 12.11 (e) (US) (ARG)(CAN)(SG)]		Submitted to CRO for decision (Doc.42.146, Issue 35).
ex 12.11(e)	<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)]		Basket 1, Issue No. 38 has been resolved by CRO (G/RO/M/14)
1211.10 1211.20 1211.90	- Liquorice roots - Ginseng roots - Other	<i>As specified for split heading</i>		
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 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Endorsed by CRO).
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 (Endorsed by CRO).

CHAPTER 13

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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		Endorsed by CRO
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.	<i>As specified at split heading level</i>		
ex 13.02 (a)	<u>Pectinates and pectates</u>	CTHS		Submitted to CRO for decision (Doc. 42.536, Issue 113).
ex 13.02 (b)	<u>Vegetable mucilages and thickeners, modified</u>	CTHS		Submitted to CRO for decision (Doc. 42.536, Issue 114).
ex 13.02 (c)	<u>Other</u>	CC		Submitted to CRO for decision (Doc.42.536, Issue No. 112).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1302.11 1302.12 1302.13 1302.14 1302.19 1302.20 1302.31 1302.32 1302.39	- Vegetable saps and extracts : -- Opium -- Of liquorice -- Of hops -- Of pyrethrum or of the roots of plants containing rotenone -- Other 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	<i>As indicated for split headings</i>		

CHAPTER 14

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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).	The country of origin of the goods of this subheading shall be the country in which the plant grew		Endorsed by CRO
1401.10 1401.20 1401.90	- Bamboos - Rattans - Other	<i>As specified for split subheading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Doc. 42.146, 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 (Doc. 42.146, 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 (Doc. 42.146, Issue 40).
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

1. Mixtures Submitted to CRO for decision (Doc.OC0028, Issue No. 123)

[For the purposes of [headings 15.07 to 15.15] [Chapter 15]:

- (a) The deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having attained new physical or chemical characteristics in terms of taste, odour or purity and use different from the input materials is considered to be origin conferring.
- (b) However, the addition of diluents only is to be disregarded in determining the origin of the good. (SG) (CH) (NOR)]

2. Definition of the term “refining” Submitted to CRO for decision (Doc.42.574/Cor, Issue No. 45)

[Refining (chemically or physically) is considered to be the last substantial transformation if at least:

- (a) all the following operations are carried out on crude oils in a single country:
 - neutralization with alkali or de-acidification (removal of the free fatty acids from the oil);
 - decolorizing (removal of colouring substances); and
 - deodorizing (separation of the volatile odorous and flavourous substances by distillation) (EC, EGY², MEX, JPN³)
- (b) three of the following operations are carried out on crude oils⁴ in a single country:
 - Neutralization with alkali or de-acidification (removal of the free fatty acids from the oil);
 - Decolorizing (removal of colouring substances);
 - Deodorizing (separation of the volatile odorous and flavourous substances by distillation);
 - Stabilization (CH)(ICE) (NOR) (SG) (THA) (TUN)(AUS)(GUA)]

² EGY considers that there is also substantial transformation when the operations mentioned in 2(a) relate to refined oils of headings 15.04, 15.07, 15.11, to 15.13 or 15.15.

³ JPN considers obtaining refined fats from crude fats also constitutes a substantial transformation.

⁴ CH considers that there is also a substantial transformation when the operations mentioned in 2(b) relate to refined oils of heading 15.04 or 15.15.

3. Definition of “chemical reaction” for the purposes of headings 15.16 and 15.18 Submitted to CRO for decision (Doc.42.574, Issue No.115)

[For the purposes of headings 15.16 and 15.18, a chemical reaction is defined as follows:

A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition :

- 1) Dissolving in water or other solvents;
- 2) The elimination of solvents including solvent water; or
- 3) The addition or elimination of water of crystallization. (EC)]

[Product Specific] [Chapter] Residual Rule

[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:

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

FC: foreign content

NORM: Non-originating raw materials

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

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

CHAPTER 15

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03	[CTH (CH) (KOR) (MAL) (SG)] [CTH, provided that the change is not merely the result of rendering (BRA)] [CTH, except from heading 02.09 (EC) (ARG) (HON)(IND)(THA)(PHI)(BRA)] [CTH: or change by refining (AUS) (JPN) (MEX)] [CC (CAN) (THA) (US)]		Submitted to CRO for decision (Doc. 42.146, Issues 43, 46). The Technical Committee decided to retain in Basket 2 Issue 45 on refining and re-refining
15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.	[CTH (CH) (EC) (KOR) (MAL) (SG)] [CTH; or change by refining (AUS) (JPN) (MEX)] [CC (BRA) (CAN) (PHI) (TH) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 46).
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	[CTH (CH) (KOR) (MAL) (SG) (CAN)] [CTH; or change by refining (AUS) (JPN) (MEX) (TH)] [CTH, except from heading 15.01 or 15.02 (EC)(ARG)(PHI)(US)(BRA)(VEN)]		Submitted to CRO for decision (Doc. 42.146, Issues 44, 46).

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.	[CTH (KOR) (MAL) (SG)] [CTH; or change by refining (AUS) (EC) (EGY) (JPN) (MEX) (NOR) (TH)] [CTH; or change by refining; or change within subheading 1504.20 by a combination of the following processes: refining and barrelling (CH)] [CC (BRA) (CAN) (PHI) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 46).
1504.10 1504.20 1504.30	- Fish-liver oils and their fractions - Fats and oils and their fractions, of fish, other than liver oils - Fats and oils and their fractions, of marine mammals	<i>As specified for heading</i>		
15.05	Wool grease and fatty substances derived therefrom (including lanolin).	[CTH (KOR) (MAL)] [CTH; or change by refining (AUS) (CH) (EC) (EGY) (JPN) (MEX) (NOR) (SG) (TH)] [CC (BRA) (CAN) (PHI) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 46).
1505.10 1505.90	- Wool grease, crude - Other	<i>As specified for heading</i>		
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	[CTH (KOR) (MAL) (SG) (TH)] [CTH; or change by refining (AUS) (CH) (EC) (EGY) (JPN) (MEX) (NOR) (BRA)] [CC (CAN) (PHI) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 46).

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.	[CTH (KOR) (MAL) (TH)] [CTH; or change by refining (AUS) (CH) (EC) (EGY) (JPN) (MEX) (NOR) (BRA)] [CTSH; or change by refining (SG)] [CC (ARG) (CAN) (IND) (PHI) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 46).
1507.10 1507.90	- Crude oil, whether or not degummed - Other	<i>As specified for heading</i>		
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	[CTH (KOR) (MAL)] [CTH; or change by refining (AUS) (CH) (EC) (EGY) (JPN) (MEX) (NOR) (TH) (BRA)] [CTSH; or change by refining (SG)] [CC (ARG) (CAN) (IND) (PHI) (SEN) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 46).
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.	[CTH (KOR) (MAL)] [CTH; or change by refining (AUS) (CH) (EC) (JPN) (MEX) (NOR) (THA) (BRA)] [CTSH; or change by refining (SG)] [CC (ARG) (CAN) (MOR) (PHI) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 46).
1509.10 1509.90	- Virgin - Other	<i>As specified for heading</i>		

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.	[CTH (KOR) (MAL)] [CTH; or change by refining (AUS) (CH) (EC) (JPN) (MEX) (NOR) (SG) (THA) (BRA)] [CC (ARG) (CAN) (MOR) (PHI) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 46).
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	[CTH (KOR)]		Submitted to CRO for decision (Doc. 42.146, Issue 46).
		[CTH; or change by refining (AUS) (CH) (EC) (EGY) (JPN) (MAL) (MEX) (NOR) (THA) (BRA)] [CTSH; or change by refining (SG)] [CC (ARG) (CAN) (COL) (IND) (PHI) (US)]		
1511.10 1511.90	- Crude oil - Other	<i>As specified for heading</i>		
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	[CTH (KOR) (MAL)] [CTH; or change by refining (AUS) (CH) (EC) (EGY) (JPN) (MEX) (NOR) (THA) (BRA)] [CTSH; or change by refining (SG)] [CC (ARG) (CAN) (IND) (PHI) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 46).
1512.11	- Sunflower-seed or safflower oil and fractions thereof : -- Crude oil	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1512.19	-- Other	<i>As specified for heading</i>		
1512.21	- Cotton-seed oil and its fractions :			
1512.29	-- Crude oil, whether or not gossypol has been removed			
1512.29	-- Other			
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	[CTH (KOR)] [CTH; or change by refining (AUS) (CH) (EC) (EGY) (JPN) (MAL) (MEX) (NOR) (THA) (BRA)] [CTSH; or change by refining (SG)] [CC (ARG) (CAN) (IND) (PHI) (SEN) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 46).
1513.11	- Coconut (copra) oil and its fractions :	<i>As specified for heading</i>		
1513.19	-- Crude oil			
1513.21	-- Other			
1513.21	- Palm kernel or babassu oil and fractions thereof :			
1513.29	-- Crude oil			
1513.29	-- Other			
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	[CTH (KOR) (MAL)] [CTH or change by refining (AUS) (CH) (EC) (EGY) (JPN) (MEX) (NOR) (THA)(BRA)] [CTSH or change by refining (SG)] [CC (ARG) (CAN) (IND) (PHI) (SEN) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 46).
1514.10	- Crude oil	<i>As specified for heading</i>		
1514.90	- Other			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	[CTH (KOR) (MAL)] [CTH; or change by refining (AUS) (EC) (EGY) (JPN) (MEX) (NOR) (THA) (BRA)] [CTH; or change by refining; or change within subheading 1515.90 by a combination of the following processes: refining and barrelling (CH)] [CTSH; or change by refining (SG)] [CC (ARG) (CAN) (PHI) (US)]		Submitted to CRO for decision (Doc 42.146, Issue 46).
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	B	C	D	E
15.16	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.	[CTH (KOR) (MAL)] [CTH; or change by refining (CH) (EGY) (MEX) (NOR) (NZ) (SG)(BRA)] CTH; or change by refining or chemical reaction (AUS)] [CTH; or change within the heading following a chemical reaction as defined in the Chapter Note (EC) (JPN)] [CC (CAN) (PHI) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 46). The Technical Committee decided to retain in Basket 2 Issue 115 on changes through chemical reaction within heading 15. 16.
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	[CTH (AUS) (CH) (EC) (EGY) (JPN) (KOR) (MAL) (MEX) (SG)] [CC (CAN) (PHI) (US)]		Submitted to CRO for decision (Doc. 42.574, Issue 116).
1517.90	- Other	<i>As specified for split subheading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex1517.90(a)	<u>Edible mixtures or preparations of a kind used as mould release preparations; other similar preparations (such as shortenings, frying fats)</u>	[CTH (AUS) (CH) (EC) (KOR) (MAL) (NOR) (SG)] [CTH, or change by refining (EGY)] [CTH, except when the change results only from a simple mixing (JPN)] [CC (CAN) (MEX) (PHI) (US)]		Submitted to CRO for decision (Doc 42.574, Issue 117)
ex1517.90(b)	<u>Other</u>	[CTH (AUS) (CH) (KOR) (MAL) (SG)] [CTH, or change by refining (EGY)] [CTH, except when the change results only from a simple mixing (JPN)] [CC (CAN) (MEX) (PHI) (US)/ CTH, except from other headings of Chapter 15 (EC)]		Submitted to CRO for decision (Doc. 42.574, Issue 117).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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* (See <i>Issue 115</i> , retained in <i>Basket 2</i>)
[15.19]				<i>A blank heading in the HS Nomenclature (Sec)</i>
15.20	Glycerol, crude; glycerol waters and glycerol lyes.	<i>As specified for split heading</i>		
ex15.20(a)	<u>Crude glycerol</u>	[CTHS (EC)] [CTH (US)]		Submitted to CRO for decision (Doc. 42.574, Issue 118). Basket 1
ex15.20(b)	<u>Glycerol waters and glycerol lyes</u>	CTH		

* EC joins the consensus; however, in addition to the product specific rule, EC proposes a Chapter Note on the definition of chemical reaction which should be applied for goods of this heading. AUS and JPN support this new proposal.

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.	<i>As specified for split heading</i>		
ex 15.21 (a)	<u>Vegetable waxes, beeswax, other insect waxes, refined</u>	[CTHS (CH) (EC) (EGY) (NOR)] [CTH (JPN) (KOR) (MAL) (TH)] [CC (CAN) (MEX) (PHI) (US)]		Basket 2 Issue 45
ex 15.21 (b)	<u>Other</u>	CTH		Basket 1
1521.10 1521.90	- Vegetable waxes - Other	<i>As specified for split heading</i>		
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	CTH		

CHAPTER 16

Chapter Notes

1. a) [Changes to this Chapter from Chapter 2 or 3 merely by addition of seasoning or preservatives are not considered as substantial transformation. (US) (CAN) (COL) (PHI) (KOR) (MEX) (MOR)] **Submitted to CRO for decision (Doc.42.146, Issues Nos.49 and 50)**
- 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)] **Submitted to CRO for decision (Doc.42.146, Issues Nos.49 and 50)**

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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 provided the provisions of Chapter Note 1 (a) are met (CAN) (MEX) (MOR) (US) (CH) (PHI)]</p> <p>[CC provided the provisions of Chapter Note 1(a) or 2 are met (KOR)]</p> <p>[CC except from Chapter 2 (COL)]</p> <p>[CTH provided the provisions of Chapter Note 1 (b) are met (AUS)]</p> <p>[CTH (EC) (HK) (NOR) (SG) (MAL) (JPN)]</p>		Submitted to CRO for decision (Doc. 42.146, 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
ex 16.02 (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) (PHI)]</p> <p>[CC provided the provisions of Chapter Notes 1(a) or 2 are met (KOR)]</p> <p>[CC except from Chapter 2 (COL)]</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 (Doc. 42.146, Issues 49, 50).
ex 16.02 (b)	<u>Cooked</u>	<p>[CC (CAN) (COL) (JPN) (MEX) (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 (Doc. 42.146, Issues 49, 50 and Doc. 42.146/Cor).
1602.10 1602.20 1602.31	<p>- Homogenised preparations</p> <p>- Of liver of any animal</p> <p>- Of poultry of heading No. 01.05 :</p> <p>-- Of turkeys</p>	<i>As specified for split heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1602.32 1602.39 1602.41 1602.42 1602.49 1602.50 1602.90	-- Of fowls of the species <i>Gallus domesticus</i> -- Other - Of swine: -- Hams and cuts thereof -- Shoulders and cuts thereof -- Other, including mixtures - Of bovine animals - Other, including preparations of blood of any animal	<i>As specified for split heading</i>		
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)]		Submitted to CRO for decision (Doc. 42.146, Issues 49, 50).
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	<i>As specified for split heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 16.04 (a)	<u>Filletts, raw, merely covered with batter or breadcrumbs, whether or not prefried in oil, frozen</u>	[CC (JPN)] [CC provided the provisions of Chapter Note 1(a) are met (CAN) (EGY) (MEX) (PHI) (US)] [CC provided the provisions of Chapter Note 1(a) or 2 are met (KOR)] [CTH (CH) (COL) (EC) (HK) (NOR) (NZ) (SG) (MAL)] [CTH provided the provisions of Chapter Note 1 (b) are met (AUS)] [CTH except from Chapter 3 (EC)] [CTH except from heading 03.04 (MOR)]		Submitted to CRO for decision (Doc. 42.146, Issues 49, 50).
ex 16.04 (b)	Other	[CC (JPN)] [CC provided the provisions of Chapter Note 1 are met. (CAN) (EGY) (MEX) (PHI)(US)] [CC provided the provisions of Chapter Notes 1 or 2 are met (KOR)] [CTH provided the provisions of Chapter Note 1 (b) are met (AUS)] [CTH (CH) (COL) (EC) (HK) (NOR) (NZ) (SG) (MAL)]		Submitted to CRO for decision (Doc. 42.146, Issues 49, 50).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1604.11 1604.12 1604.13 1604.14 1604.15 1604.16 1604.19 1604.20 1604.30	- Fish, whole or in pieces, but not minced: -- Salmon -- Herrings -- Sardines, sardinella and brisling or sprats -- Tunas, skipjack and bonito (<i>Sarda spp.</i>) --Mackerel -- Anchovies -- Other - Other prepared or preserved fish - Caviar and caviar substitutes	<i>As specified for split heading</i>		
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	<p>[CC (JPN)]</p> <p>[CC provided the provisions of Chapter Note 1(a) are met. (CAN) (EGY) (JPN) (MEX) (PHI) (US)]</p> <p>[CC provided the provisions of Chapter Notes 1(a) and 2 are met (KOR)]</p> <p>[CTH, provided the provisions of Chapter Note 1 (b) are met (AUS)]</p> <p>[CTH (EC) (CH) (COL) (EGY) (HK) (NOR) (NZ) (SG) (MAL)]</p>		Submitted to CRO for decision (Doc. 42.146, Issues 49,50).
1605.10 1605.20 1605.30	- Crab - Shrimps and prawns - Lobster	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1605.40 1605.90	- Other crustaceans - Other	<i>As specified for heading</i>		

CHAPTER 17

Chapter Notes

[Food preparations of agricultural products of Chapters 16 to 21 are defined on the basis of one of the following two 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 the food industry for the purpose of enhancing the 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 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)] **Submitted to CRO for decision (Doc. 42.146, Issue No. 49)**

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

CHAPTER 17

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 (Doc. 42.146, 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 (Doc. 42.146, 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)]		Submitted to CRO for decision (Doc. 42.146, Issues 52, 53).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
		[CTH (CH) (KOR) (NZ)] [CTSH (HK)] [CTSH except from subheading 1701.99 (AUS) (CAN) (EC) (EGY) (JPN) (MAL)]		Basket 1, Issue 52 has been resolved by CRO (G/RO/M/14)
1701.99	Other	[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)]		Submitted to CRO for decision (Doc. 42.146, 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.	<i>As specified for the split heading</i>		
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 (Doc.42.146, Issues 53, 54).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 17.02 (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)] [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)]		Submitted to CRO for decision (Doc. 42.146, Issues 53, 55).
ex 17.02 (c)	<u>- Other invert sugar</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)] [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 (Doc. 42.146, Issue 55).
ex 17.02 (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 (Doc. 42.146, Issues 51, 53).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 17.02 (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)] [CTH (EC) (CH) (KOR) (NZ) (MAL) (HK) (JPN)]		Submitted to CRO for decision (Doc. 42.146, Issues 51, 56).
1702.11	- Lactose and lactose syrup : -- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	<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			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Doc.42.146, Issue 57).
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	CTH		Basket 1 (Approved by CRO).

CHAPTER 18

Chapter Notes

1. [Origin criteria for mixtures classified in Chapter 18 (CAN)] **Submitted to CRO for decision (Doc.OC0028, Issue No.124)**
2. [Food preparations of agricultural products of Chapters 16 to 21 are defined on the basis of the following two 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 the food industry for the purpose of enhancing the 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 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)] **Submitted to CRO for decision (Doc.42.146, Issue No.49)**

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

CHAPTER 18

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 (Endorsed by CRO).
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 (Endorsed by CRO)
18.03	Cocoa paste, whether or not defatted.	[CTH (CAN) (CH) (EGY) (HK) (JPN) (KOR) (MAL) (SG)] [CTH, except from heading 18.01 or 18.02 (CZ) (EC) (PHI) (GUA) (BRA) (COL) (MEX) (NZ) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 58).
1803.10 1803.20	- Not defatted - Wholly or partly defatted	<i>As specified for heading</i>		
18.04	Cocoa butter, fat and oil.	<i>As specified for split heading</i>		
ex 18.04 (a)	<u>Cocoa butter</u>	[CTH (CAN) (CH) (COL) (EGY) (HK) (JPN) (KOR) (NZ) (SG) (US) (MAL) (ARG)] [CTH, except from heading 18.03 (EC) (CZ) (PHI) (BRA) (MEX)]		Submitted to CRO for decision (Doc. 42.146, Issue 59).
ex 18.04 (b)	<u>Cocoa fat and oil</u>	[CTH (CAN) (CH) (COL) (CZ) (EC) (EGY) (HK) (JPN) (KOR) (NZ) (PHI) (SG) (US)(MAL) (ARG)] [CTH, except from heading 18.03 (PHI) (BRA) (MEX)]		Submitted to CRO for decision (Doc. 42.146, Issue 59)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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)] [CTH, except from subheading 1803.20 (MEX) (US)]		Submitted to CRO for decision (Doc. 42.146, Issue 60).
18.06	Chocolate and other food preparations containing cocoa.	<i>As specified for subheadings</i>		
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	[CTH (JPN)(CHI)] [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)] [CTH, except from heading 18.05 (CAN) (CH) (COL) (EGY) (HK) (MEX) (NZ)(MAL)(AUS)]		Submitted to CRO for decision (Doc. 42.146, 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	<i>As specified for split subheading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex1806.20(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)] [CTSH (CAN) (EGY) (HK) (JPN) (PHI)(MAL)] [CTSH, except from Chapter 17 or from heading 18.05 or subheading 1806.10 (US) (BRA)]		Submitted to CRO for decision (Doc. 42.146, Issue 62).
ex1806.20(b)	<u>Other</u>	[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 (Doc. 42.146, Issue 63).
	- Other, in blocks, slabs or bars :			
1806.31	-- Filled	[CTH (CH) (COL) (CZ) (EC) (KOR) (MEX) (PHI) (US) (ARG) (BRA)] [CTSH (CAN) (EGY) (HK) (JPN) (NZ)(MAL) (AUS)]		Submitted to CRO for decision (Doc. 42.146, Issue 64).
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 (Doc. 42.146, 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 (Doc. 42.146, Issue 64).

CHAPTER 19

Chapter Notes

1. [Origin criteria for mixtures classified in heading 19.01⁵, (CAN)] **Submitted to CRO for decision (Doc.OC0028, Issue No.124)**
2. [Food preparations of agricultural products of Chapters 16 to 21 are defined on the basis of one of the following two 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 the food industry for the purpose of enhancing the 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 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)] **Submitted to CRO for decision (Doc.42.146, Issue No.49).**

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

⁵ Concerns mixtures produced within heading 19.01 without entailing a change of tariff classification.

CHAPTER 19

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	CTSH, except when the change results only from putting up for retail sale		Endorsed by CRO
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	CTSH		Endorsed by CRO
1901.90	- Other	CTH		Basket 1 (Endorsed by CRO)

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 (Endorsed by CRO).
1902.19	-- Other	CTH		Basket 1 (Endorsed by CRO).
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	CTSH		Endorsed by CRO
1902.30	- Other pasta	CTH		Basket 1 (Endorsed by CRO).
1902.40	- Couscous	CTH		Basket 1 (Endorsed by CRO).
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	CTH		Basket 1 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Endorsed by CRO).
1904.10 1904.20 1904.90	- Prepared foods obtained by the swelling or roasting of cereals or cereal products - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals - Other	<i>As specified for heading</i>		
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 (Endorsed by CRO).
1905.20	- Gingerbread and the like	CTH		Basket 1 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
1905.30	- Sweet biscuits; waffles and wafers	CTH		Basket 1 (Endorsed by CRO).
1905.40	- Rusks, toasted bread and similar toasted products	CTH		Basket 1 (Endorsed by CRO).
1905.90	- Other	<i>As specified for split subheading</i>		
ex1905.90 (a)	-- Pizzas prepared from a cooked pizza base	CTSHS		Endorsed by CRO
ex1905.90 (b)	-- Other	CTH		Basket 1 (Endorsed by CRO).

CHAPTER 20

Chapter Notes

[Food preparations of agricultural products of Chapters 16 to 21 are defined on the basis of one of the following two 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 the 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 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)] **Submitted to CRO for decision (Doc.42.146, Issue No.49)**

[Product Specific] [Chapter] Residual Rule

[Where the origin of mixtures of fruit juices of heading 20.09 cannot be determined by applying the primary rules for this Chapter, the origin shall be the country whose inputs represent over 70 % by volume. If this percentage is not reached, the origin shall be the country of the products accounting for the largest percentage by volume. (AUS)]

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

CHAPTER 20

HS Code Number	Description of goods	Primary Rule	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/CTH		Submitted to CRO for decision (Doc.42.146, 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	CTH		
2002.10 2002.90	- Tomatoes, whole or in pieces - Other			Submitted to CRO for decision (Doc. 42.146, Issue 70).
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	CTH		Submitted to CRO for decision (Doc. 42.146, 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 (Endorsed by CRO).
2004.10	- Potatoes	<i>As specified for heading</i>		

HS Code Number	Description of goods	Primary Rule	Notes	Comments
A	B	C	D	E
2004.90	- 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 (Endorsed by CRO).
2005.10 2005.20 2005.40 2005.51 2005.59 2005.60 2005.70 2005.80 2005.90	- 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 var. saccharata</i>) - Other vegetables and mixtures of vegetables	<i>As specified for heading</i>		
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	CC		Basket 1 (Endorsed by CRO).
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.	CTH		Submitted to CRO for decision (Doc. 42.146, Issue 73).
2007.10	- Homogenised preparations	<i>As specified for heading</i>		

HS Code Number	Description of goods	Primary Rule	Notes	Comments
A	B	C	D	E
2007.91 2007.99	- Other : - Citrus fruit - Other	<i>As specified for heading</i>		
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>	CTH/CC		Submitted to CRO for decision (Doc. 42.146, Issue 74). Submitted to CRO for decision (Doc. 42.146, Issue 75).
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)]		
ex 2008.11(c)	<u>Blanched ground-nuts</u>	[CTH following blanching, roasting or packaging (EC)] [CTH (CZ) (MAL)] [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)]		Submitted to CRO for decision (Doc. 42.146, Issue 75).

HS Code Number	Description of goods	Primary Rule	Notes	Comments
A	B	C	D	E
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 (Endorsed by CRO).
2008.19	-- Other, including mixtures	The country of origin of the goods of this subheading shall be the country in which the nuts and seeds are harvested		Endorsed
2008.20	- Pineapples	CTH		Submitted to CRO for decision (Doc. 42.146, Issues 70, 71, 76).
2008.30 2008.40 2008.50 2008.60 2008.70 2008.80	- Citrus fruit - Pears - Apricots - Cherries - Peaches - Strawberries - Other, including mixtures other than those of subheading N° 2008.19 :	<i>As specified for subheading 2008.20</i>		\$
2008.91	-- Palm hearts			
2008.92	-- Mixtures	CC, except from Chapter 8		Endorsed
2008.99	-- 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.	<i>As specified for subheadings</i>		
	- Orange juice :			

HS Code Number	Description of goods	Primary Rule	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) (FIJ)] [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 (Doc. 42.146, 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	Primary Rule	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 2009.90 (CH)]</p>		Submitted to CRO for decision (Doc. 42.146, Issues 71, 77, 78).

CHAPTER 21

Chapter Note

[Food preparations of agricultural products of Chapters 16 to 21 are defined on the basis of one of the following two 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 the 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 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)] **Submitted to CRO for decision (Doc.42.146, Issue No.49)**

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

CHAPTER 21

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	<i>As indicated at the split subheading level</i>		
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)]		Submitted to CRO for decision (Doc. 42.146, Issue 79).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 2101.11(b)	<u>Other</u>	<p>[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)]</p> <p>{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)]</p>		Submitted to CRO for decision (Doc. 42.146, Issue 80).
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	<p>[CTH (CH) (COL) (CZ)(EC) (GUA) (JPN) (KOR) (NOR) (NZ) (MEX) (CAN) (EGY) (HK) (PHI)]</p> <p>[CTSH (SG) (US) (MAL)]</p>		Submitted to CRO for decision (Doc. 42.146, 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 split subheading level</i>		
ex2101.20 (a)	Preparations	[CTH (CH) (CZ) (EC) (GUA) (JPN) (MEX) (NOR) (NZ)(IND)]		Submitted to CRO for decision (Doc.42.146, Issue 82).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex2101.20 (b)	<u>Other</u>	[CTH except from headings 09.02 and 09.03] [CTSH (CAN) (HK) (MAL)] [CTSHS (SG) (EGY) (US)(KOR)] [CTH (CH)(CZ)(EC)(GUA)(JPN)(KOR)(MEX) (NOR)(NZ)] [CTH except from headings 09.02 and 09.03 (IND)(SRI)] [CTSH (CAN) (EGY) (HK) (US) (MAL) (SG)]		Submitted to CRO for decision (Doc. 42.146, Issue 83).
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CTH/ CTSH		Basket 1* (Endorsed by CRO, subject to finalization of appropriate terminology by TCRO).
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 (Endorsed by CRO).
2102.20	Inactive yeasts; other single-cell micro-organisms, dead	CTH		Submitted to CRO for decision (Doc.42.146, Issue 84).
2102.30	Prepared baking powders	CTH/CTSH		Basket 1* (Endorsed by CRO, subject to finalization of appropriate terminology by TCRO)

* Terminology to be finalized

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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		Submitted to CRO for decision (Doc. 42.146, Issue 85).
2103.20	- Tomato ketchup and other tomato sauces	CTH		Submitted to CRO for decision (Doc. 42.146, Issue 85).
2103.30	- Mustard flour and meal and prepared mustard	<i>As specified for spilt subheading</i>		
ex 2103.30 (a)	Mustard flour and meal	CTH/CTSH		Basket 1* (Endorsed by CRO, subject to finalization of appropriate terminology by TCRO). Submitted to CRO for decision (Doc. 42.146, Issue 86).
ex 2103.30 (b)	Prepared mustard	CTSHS		
2103.90	- Other	CTSH		Submitted to CRO for decision (Doc. 42.146, 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 (Doc. 42.146, Issue 87).

* Terminology to be finalized

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Doc. 42.146, Issue 88).
21.05	Ice cream and other edible ice, whether or not containing cocoa.	CTH		Basket 1 (Endorsed by CRO).
21.06	Food preparations not elsewhere specified or included.	<i>As specified for subheadings</i>		
2106.10	- Protein concentrates and textured protein substances	[CTH (CZ) (EC)(IND)(VEN)] [CTSH (CAN) (HK) (JPN) (MEX) (SG) (US) (MAL)(CH)(COL)(KOR)(NZ)(EGY)]		Submitted to CRO for decision (Doc. 42.146, Issue 89).
2106.90	- Other	<i>As indicated at split subheading level</i>		
ex2106.90 (a)	<u>Sugar syrups, flavoured or coloured</u>	CTH/CTSH, except from heading 17.02		Endorsed
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)(US)] [CTH (EC) (EGY) (CZ) (CH) (KOR) (MOR) (COL) (NZ) (MEX)] [CTSH (SG) (HK) (JPN) (MAL)]		Submitted to CRO for decision (Doc. 42.146, Issue 91).
ex2106.90 (c)	<u>Concentrated juices fortified with minerals or vitamins</u>	CTSH except from heading 20.09		Endorsed

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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)(CAN)] [CTSH (SG) (HK) (JPN)(MAL)]		Submitted to CRO for decision (Doc. 42.146, Issue 93).

CHAPTER 22

Chapter Note

~~[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. (CAN)]~~ **Submitted to CRO for decision (Doc.42.146, Issue No.107).**

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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 or snow classified in this heading are obtained in their natural state		Basket 1 (Endorsed by CRO).
2201.10	- Mineral waters and aerated waters	<i>As specified for heading</i>		
2201.90	- Other			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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>		
ex2202.10 (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 (Doc. 42.146, Issue 94). Submitted to CRO for decision (Doc. 42.146, Issue 94).
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)]		
2202.90	Other	<i>As specified for split subheading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Doc.42.146, 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 fortifying with minerals and vitamins (CAN)]		Submitted to CRO for decision (Doc. 42.146, Issue 96).
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 (Doc. 42.146, Issue 97).
22.03	Beer made from malt.	CTH		Basket 1 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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>		
2204.10	-Sparkling wine	[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)] [CTH (CH) (EGY)] [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 (HK) (MEX) (US) (MAL)] [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)] [CTSH, except when the change results only from putting into bottles or other containers for retail sale (JPN)]		Submitted to CRO for decision (Doc. 42.146, 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)	<u>Wine (other than sparkling wine) 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 (CHI) (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,</p> <p>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 (Doc. 42.146, 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>	[The country of origin of the goods of this split subheading shall be the country in which the grapes grew (CHI) (CZ) (EC) (NZ) (ARG)] [CTH (CH) (EGY) (KOR) (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 (HK) (MAL) (MEX)] [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)] [CTSH, except when the change results only from putting into bottles or other containers for retail sale (JPN)]		Submitted to CRO for decision (Doc42.146, Issue 101).
2204.29	--Other	<i>As specified in the split subheading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 2204.29(a)	<u>Wine (other than sparkling wine) in containers holding more than 2 l</u>	<p>[The country of origin of the goods of this split subheading shall be the country in which the grapes grew (CHI) (CZ) (EC) (NZ)]</p> <p>[CTH (CH) (EGY) (KOR) (ARG)]</p> <p>[CTH, except from Chapter 8,</p> <p>or the origin of the goods is the country in which at least 85% of the blend is originated,</p> <p>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 (Doc. 42.146, Issues 98 to 100).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 2204.29(b)	<u>Grape must with fermentation arrested or prevented by the addition of alcohol in containers holding more than 2 l</u>	[The country of origin of the goods of this split subheading shall be the country in which the grapes grew (CHI) (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 (Doc. 42.146, 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 (CHI) (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 (Doc. 42.146, Issue 101).
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	CTH		Basket 1 (Endorsed by CRO).
2205.10	- In containers holding 2 l or less	<i>As specified for heading</i>		
2205.10	- Other			

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 (Endorsed by CRO).
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	<p>[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</p> <p>elimination of at least 80% of impurities, or</p> <p>modification of the alcoholic strength by concentration, distillation or any other process (CR)]</p> <p>[CTH (CAN) (NZ) (MAL) (FIJ) (GUA)]</p> <p>[CTH, except from heading 22.08 (CH) (CZ) (EC) (MEX) (US) (HK) (EGY) (NOR)]</p> <p>[CTH or change within subheading by purification (KOR) (JPN)]</p>		Submitted to CRO for decision (Doc. 42.146, 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	CTH, except from heading 22.08		Submitted to CRO for decision (Doc. 42.146, 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 (Doc. 42.146, Issues 102, 104, 106, 107).
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 (Doc. 42.146, Issues 102, 104, 106, 107).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Doc. 42.146, Issues 102, 104, 106, 107).
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 (Doc. 42.146, Issues 102, 104, 106, 107).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Doc. 42.146, 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 (Doc. 42.146, Issues 102, 104, 106, 107).
2208.90	- Other	<i>As specified for split subheading</i>		
ex 2208.90(a)	<u>Undenatured ethyl alcohol of an 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 (Doc. 42.146, Issues 102, 104, 106,).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Doc. 42.146, 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 (Doc. 42.146, 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 (Doc. 42.146, Issue 108).

CHAPTER 23

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule 2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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	CTH		Basket 1 (Endorsed by CRO).
2301.10 2301.20	- Flours, meals and pellets, of meat or meat offal; greaves - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	<i>As specified for heading</i>		
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	CTH		Basket 1 (Endorsed by CRO).
2302.10 2302.20	- Of maize (corn) - Of rice	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
2302.30 2302.40 2302.50	- Of wheat - Of other cereals - Of leguminous plants	<i>As specified for heading</i>		
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 (Endorsed by CRO).
2303.10 2303.20 2303.30	- Residues of starch manufacture and similar residues - Beet-pulp, bagasse and other waste of sugar manufacture - Brewing or distilling dregs and waste	<i>As specified for heading</i>		
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 (Endorsed by CRO).
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 (Endorsed by CRO).

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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 (Endorsed by CRO).
2306.10 2306.20 2306.30 2306.40 2306.50 2306.60 2306.70 2306.90	- Of cotton seeds - Of linseed - Of sunflower seeds - Of rape or colza seeds - Of coconut or copra - Of palm nuts of kernels - Of maize (corn) germ - Other	<i>As specified for heading</i>		
23.07	Wine lees; argol	CTH		Basket 1 (Endorsed by CRO).
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.	CTH		
2308.10 2308.90	- Acorns and horse-chestnuts - Other	<i>As specified for heading</i>		
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 (Endorsed by CRO).
2309.90	- Other	<i>As specified for split subheading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex2309.90(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 (Doc. 42.146, Issue 110).
ex2309.90(b)	<u>Other</u>	CTH		Basket 1 (Endorsed by CRO).

CHAPTER 24

Chapter Note

[For the purposes of headings 24.01 and 24.03, any deliberate and proportionally controlled mixing or blending of tobacco resulting in a product with a determinated composition confers origin. (SEN)] **Submitted to CRO for decision (Doc.OC0028, Issue No.125)**

[Criteria to apply Appendix 2, Rule 2(g)]

The criteria to determine the major portion of the materials as set forth in Appendix 2, Rule2(g) for this Chapter are:

[total value of the components, taking account of the related transformation operations (CH)]

[weight or volume criterion, as applicable (NZ)]

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 (Endorsed by CRO).
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 (Endorsed by CRO).
2401.30	Tobacco refuse	CTSH		Endorsed
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	CTH		Basket 1 (Endorsed by CRO).

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