

- Change from yarn of any other heading, or
- Change to dyed or printed goods of this split chapter when this change has been attained by printing or dyeing of unbleached or prebleached fabric accompanied by preparatory or finishing operations. Thermoprinting has to be accompanied by printing of the transfer paper. (EC) (TUR)

Relevant HS Codes:

ex Chapter 61 (h) (ex 6117.90)

ex Chapter 62 (f) (ex 6217.90)

**ISSUE No. 52 : EMBROIDERY OF PARTS AND SUB-ASSEMBLIES CLASSIFIED IN CHAPTERS 61 AND 62**

*This issue can be deleted because there is a consensus in the TCRO that the embroidery of parts and sub-assemblies in Chapters 61 and 62 is not a substantial transformation.*

**ISSUE No. 53: MAKING TEXTILE PARTS AND OTHER UNASSEMBLED TEXTILE ARTICLES OF CHAPTERS 61 AND 62 FROM FABRIC**

**OPTION A: Yes**

218. Cutting parts to shape is a complex process which involves design, grading, marking and cutting. The fabric has been substantially transformed when cut into garment or accessory parts or to produce other unassembled articles. The parts have a new character and cannot be used for any other purpose.

219. The rule should be:

- The country of origin of the goods of this split chapter is the country in which the goods are produced from fabric (BRA) (COL) (CH) (IND) (MEX) (PHI) (MAL) (ARG) (GUA) (KOR) (FIJ) (CAN) (EGY) (CR)

**OPTION B: No**

220. The change from fabric to parts or other unassembled articles is not sufficient to be considered a substantial transformation. The alternatives for the rule propose that the country of origin of the goods should be the country of origin of the fabric, or the country in which all stages of production from yarn to the final product are carried out.

221. The rule should be:

- The country of origin of the goods of this split chapter is the country of origin of the fabric. (JPN) (US) (AUS) (NZ) (HK)

222. The rule proposed is:

- Change from yarn of any other heading, or
- Change to dyed or printed goods of this split chapter when this change has been attained by printing or dyeing of unbleached or prebleached fabric accompanied by preparatory or finishing operations. Thermoprinting has to be accompanied by printing of the transfer paper. (EC) (TUR)

Relevant HS Codes:

ex Chapter 61 (j) (ex 6117.90)  
ex Chapter 62 (h) (ex 6217.90)

**ISSUE No. 54: MAKING DIAPERS (BABIES' NAPPIES) FROM FABRIC**

**OPTION A:** Yes, provided

- Heading 62.09 covers babies' garments and clothing accessories, including diapers of textile material. No special rule is proposed for diapers. The origin criteria proposed are the same as proposed by different countries for the other split Chapters that apply to this heading. (IND, MEX, HK, SEN, GUA, EGY, EC, JPN, PHI, MAL, TUR, CH, AUS, NOR, FIJ, ARG, PAK, NZ, CAN, KOR)

**OPTION B :** No

223. Diapers classified in heading 62.09 are "flat products" and should be covered by different origin criteria to those proposed for other articles of this heading. Obtaining these products from fabric is not a substantial transformation. The rule for diapers should be the same as proposed for other flat products of ex-Chapter 62(d) .

224. The rules proposed are:

- The country of origin of the goods of this split chapter is the country of origin of the fabric (US) (CR)
- The origin of the products shall be the country of origin of the fabric, provided that the fabric was produced in that country from the yarn or fibre. (BRA)

Relevant HS Codes:  
ex-Chapter 62(b) (ex-62.09)

**CHAPTER 63**

**ISSUE No. 55: OBTAINING BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS FROM FABRIC**

**OPTION A:** Yes

225. The production of yarns, blankets and travelling rugs from fabric is a substantial transformation. The rule should be:

- CTH (CH, COL, IND, PHI, MOR, PAK, MAL, NOR)

**OPTION B:** Yes, provided

- The production of these yarns, textile articles is a substantial transformation provided that other conditions are also met. Two proposals have been made :
- textile articles of this heading take the origin of the fabric unless the goods are both cut or knitted or crocheted to shape and sewn or otherwise assembled in the same country (NZ) (HK) for goods of knitted or crocheted material:

- change to this split heading, provided that the change is attained by complete making up (EC, TUR)

OPTION C: No

226. Obtaining the goods from fabric is not a substantial transformation. The following proposals have been made:

These textile articles have the country of origin of the fabric or of the items of 6307.90. The rule should be:

- CTH except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.02, 58.09 to 58.11, 59.03, 59.07, 60.01, 60.02 or from subheading 6307.90 (JPN) (EGY)

These textile articles have the country of origin of the fabric. The rule should be:

- CTH except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.02, 58.09 to 58.11, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (US) (MEX) (ARG) (BRA) (CAN) (AUS)

for goods of felt or nonwovens the rule should be:

- CTH except from headings 56.02 and 56.03 (EC) (TUR)

for goods of woven fabric the rule should be:

- Change to this split heading from yarn of any other heading (EC) (TUR)

Relevant HS Code:  
63.01

ISSUE No. 56: OBTAINING ELECTRIC BLANKETS FROM FABRIC

OPTION A: Yes

227. The production of electric blankets from fabric is a substantial transformation. The rule should be:

- CTH (CAN, JPN, EGY) (AUS) (HK)

OPTION B: Yes, provided

- Heading 63.01 covers electric blankets. Three countries have proposed origin criteria for electric blankets different to those proposed for other goods of the heading. Other delegations have made no special proposal for electric blankets and propose that the same origin criteria be applied as for other goods of the heading.

228. Rules as specified under Options A, B and C under Issue No.55 for obtaining other blankets and travelling rugs. (EC) (TUR) (NZ) (US) (MEX) (ARG) (BRA)

Relevant HS Code:  
63.01

ISSUE No. 57: IMPREGNATION, COATING, COVERING OR LAMINATION OF TEXTILE ARTICLES OF CHAPTER 63 OF FELT OR NONWOVEN FABRICS

OPTION A: Yes, provided

- The impregnation, coating, covering or lamination of articles of felt or nonwoven fabric is a substantial transformation provided that all processing from at least the stage of unbleached felt or nonwoven fabric together with the operations of impregnation, coating, covering or lamination and making up take place in one country. The rule should be:
- Change to this heading from unbleached felt or nonwovens of any other heading (EC, TUR)

OPTION B: No

229. The production of impregnated, coated, covered or laminated yarns, textile articles of felt or nonwovens from other goods of the same heading is not a substantial transformation. No special rules have been proposed. The options for the rule are as proposed by various countries for other articles of the same heading not impregnated, coated, covered or laminated. (US) (MEX) (ARG) (BRA) (JPN) (MAL) (EGY) (CH) (COL) (IND) (PHI) (MOR) (PAK) (NOR) (AUS).

Relevant HS Codes:

63.01, 63.02, 63.03, 63.04, 63.05, 63.06

#### ISSUE No. 58 : EMBROIDERY OF TEXTILE ARTICLES OF CHAPTER 63

OPTION A: Yes, provided

230. The embroidery of textile articles of Chapter 63 is a substantial transformation provided the quantity of patterns on these articles made by embroidery is sufficient to confer origin. The rule of origin should be:

for embroidered goods of headings 63.01, 63.03,  
for embroidered bed sheets of subheading 6302.10,  
for embroidered bedspreads of subheading 6304.11 and 6304.19:

- ◆ The country of origin of the embroidered goods of this heading shall be the country of embroidery provided the distance between the edge of plain fabric and the embroidery pattern, or between patterns is not more than 80 cm. (PHI)

for other embroidered goods of heading 63.02 (other than bed sheets),  
for other embroidered goods of heading 63.04 (other than bedspreads),  
for embroidered goods of heading 63.05 through 63.07:

- ◆ The country of origin of the embroidered goods of this heading shall be the country of embroidery provided that there is no unembroidered surface greater than 25cm x 25 cm. (PHI)

OPTION B: Yes, provided

231. The production of embroidered textile articles, other than from felt or nonwoven fabric, is a substantial transformation provided that all the processes from at least the stage of unembroidered fabric, including making up into the article, are carried out in one country and provided that the value of non-originating materials does not exceed 40% of the ex-works price of the product. The rule of origin should be:

Change to this split heading from unembroidered fabric, if the value of non-originating materials used does not exceed 40% of the ex-works price of the product. (EC, TUR)

OPTION C: No

232. The embroidering of textile articles classified in the same heading is not a substantial transformation. . No special rules have been proposed. The options for the rule are as proposed by various countries for other articles of the same heading whether or not embroidered. (US) (MEX) (ARG) (BRA) (JPN) (MAL) (EGY) (CH) (COL) (IND) (MOR) (PAK) (NOR) (AUS)

Relevant HS Codes:

63.01, 63.02, 63.03, 63.04, 63.05, 63.06, 63.07

ISSUE No.59: OBTAINING BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN (OTHER THAN QUILTED) FROM FABRIC

OPTION A: Yes

233. The production of bed linen, table linen, toilet linen and kitchen linen from fabric is a substantial transformation. The rule should be

- CTH (CH, COL, IND, PHI, MOR, PAK, MAL, NOR)

OPTION B: Yes, provided

- The production of these yarns, textile articles is a substantial transformation provided that other conditions are also met. The following proposals have been made:
- textile articles of this heading take the origin of the fabric unless the goods are both cut or knitted or crocheted to shape and sewn or otherwise assembled in the same country (NZ) (HK)  
for goods of knitted or crocheted material:
- change to this split heading, provided that the change is attained by complete making up (EC, TUR)
- Change to a non-quilted good of this heading from any other heading, provided that the production includes cutting and hemming all sides and a significant sewing or other assembly operation with respect to the good (CAN)
- Change from unbleached fabrics by dyeing or printing accompanied by finishing, cutting and hemming (AUS, SEN)

OPTION C: No

234. Obtaining the goods from fabric is not a substantial transformation. The following proposals have been made:

- These textile articles have the country of origin of the fabric or of the goods of 6307.90. The rule should be:
  - CTH except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.02, 58.09 to 58.11, 59.03, 59.07, 60.01 to 60.02 or from subheading 6307.90 (JPN) (MAL) (EGY)
- These textile articles have the country of origin of the fabric. The rule should be:

- CTH except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.02, 58.09 to 58.11, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (US) (MEX) (ARG) (BRA)
- if of felt or nonwovens:
  - CTH except from headings 56.02 and 56.03 (EC) (TUR)
- if of woven fabric:
  - Change to this split heading from yarn of any other heading (EC) (TUR)

Relevant HS Code:  
63.02

ISSUE No. 60: OBTAINING QUILTED TEXTILE ARTICLES OF CHAPTER 63 FROM QUILTED TEXTILE MATERIALS OF HEADING 58.11

OPTION A: Yes

235. The production of quilted yarns, textile articles from quilted textile material is a substantial transformation. The rule should be:

- CTH (CH, COL, IND, PHI, MOR, PAK, MAL, NOR)

OPTION B: Yes, provided

- Some countries have made no special proposal for quilted goods. The production of quilted yarns, textile articles is a substantial transformation provided that the same origin criteria are fulfilled as specified for other articles of the same heading not quilted.

236. The different options for the rule are those proposed for other articles classified in the same headings by the following countries: (NZ) (HK) (AUS) (SEN) (EC) (TUR).

OPTION C: No

237. The following proposals have been received for quilted goods. One proposal considers that the origin of the goods is the country of origin of the quilted textile material of 58.11 or the item of 6307.90, provided that both the cutting of the top and bottom fabrics and the assembly of the quilted good take place in the same country. The rule proposed is:

- A change to a quilted good of this heading from any other heading, except from heading 58.11 or subheading 6307.90, provided that both the cutting of the top and bottom fabrics and the assembly of the quilted good are performed entirely in one country (CAN)

238. Another proposal considers that the origin of the goods is the country of origin of the quilted textile material of 58.11 or the item of 6307.90. The rule proposed is:

- CTH except from heading 58.11 or subheading 6307.90, for quilted goods of this heading (JPN, EGY)

239. Another proposal considers that the production of quilted textile articles from fabric is not a substantial transformation. In some cases all that is required is the finishing of edges. The origin of the goods is the country of origin of the fabric. The rule proposed is:

- CTH except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.02, 58.09 to 58.11, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (US) (MEX) (ARG) (BRA)

Relevant HS Codes:  
63.02, 63.03, 63.04

**ISSUE No. 61: OBTAINING CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES FROM FABRICS**

OPTION A: Yes

240. The production of curtains (including drapes) and interior blinds; curtain or bed valances is a substantial transformation. The rule should be

- CTH (CH, COL, IND, PHI, MOR, PAK, NOR) (AUS)

OPTION B: Yes, provided

- The production of these yarns, textile articles is a substantial transformation provided that other conditions are also met. The following proposals have been made:
- Textile articles of this heading take the origin of the fabric unless the goods are both cut or knitted or crocheted to shape and sewn or otherwise assembled in the same country (NZ) (HK)
- Change to a curtain, drape, curtain valance or bed valance of this heading (other than a quilted good) provided that the production includes cutting and hemming all sides and a significant sewing or other assembly operation with respect to the good; or  
A change to any other non-quilted good of this heading, except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.02, 58.09 to 58.11, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (CAN)
- CTH, provided that cutting and hemming all sides and a significant sewing or other assembly operation is performed with respect to the good (other than quilted goods); or  
CTH, except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.02, 58.09 to 58.11, 59.03, 59.07, 60.01 to 60.02 or from subheading 6307.90 (JPN) (MAL) (EGY)

for goods of knitted or crocheted material:

- change to this split heading, provided that the change is attained by complete making up (EC, TUR)

OPTION C: No

241. Obtaining the goods from fabric is not a substantial transformation. The following proposals have been made:

These textile articles have the country of origin of the fabric. The rule should be:

- CTH except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.02, 58.09 to 58.11, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (US) (MEX) (ARG) (BRA)

if of felt or nonwovens:

- CTH except from headings 56.02 and 56.03 (EC) (TUR)

if of woven fabric:

- Change to this split heading from yarn of any other heading (EC) (TUR)

Relevant HS Code:

63.03

ISSUE No. 62: OBTAINING OTHER FURNISHING ARTICLES (EXCEPT THOSE CLASSIFIED IN HEADING 94.04) FROM FABRICS

OPTION A: Yes

242. The production of these textile articles is a substantial transformation. The rule should be

- CTH (CH, COL, IND, PHI, MOR, PAK, NOR) (AUS)

OPTION B: Yes, provided

- The production of these yarns, textile articles is a substantial transformation provided that other conditions are also met. The following proposals have been made:
- Textile articles of this heading take the origin of the fabric unless the goods are both cut or knitted or crocheted to shape and sewn or otherwise assembled in the same country (NZ) (HK)
- Change to a pillow cover or pillow sham of this heading (other than a quilted good), from any other heading; or  
A change to any other good of this heading, except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.02, 58.09 to 58.11, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (CAN)

for goods of knitted or crocheted material:

- change to this split heading, provided that the change is attained by complete making up (EC, TUR)

OPTION C: No

243. Obtaining the goods from fabric is not a substantial transformation. The following proposals have been made:

These textile articles have the country of origin of the fabric or of the goods of 6307.90. The rule should be:

- CTH, except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.02, 58.09 to 58.11, 59.03, 59.07, 60.01 to 60.02 or from subheading 6307.90 (JPN) (MAL) (EGY)

These textile articles have the country of origin of the fabric. The rule should be:



- CTH except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.02, 58.09 to 58.11, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (US) (MEX) (ARG) (BRA)

if of felt or nonwovens:

- CTH except from headings 56.02 and 56.03 (EC) (TUR)

if of woven fabric:

- Change to this split heading from yarn of any other heading (EC) (TUR)

Relevant HS Code:

63.04

#### ISSUE No. 63: OBTAINING SACKS AND BAGS OF A KIND USED FOR THE PACKING OF GOODS FROM FABRIC

##### OPTION A: Yes

244. The production of sacks and bags of this heading is a substantial transformation. The rule should be

- CTH (CH) (COL) (IND) (MAL) (MOR) (PAK) (EGY)

##### OPTION B: Yes, provided

- The production of these sacks and bags, is a substantial transformation provided that additional criteria are also met. The following proposals have been made:
- CTH, except when resulting from either/ both cutting to shape, or/and being hemming or with rolled edges or with knotted fringe at any of the edges (JPN) (AUS)
- Textile articles of this heading take the origin of the fabric unless the goods are both cut or knitted or crocheted to shape and sewn or otherwise assembled in the same country (NZ) (HK)

If knitted or crocheted:

- Change to this split heading if this change is attained by complete making up (EC) (TUR)

##### OPTION C: No

245. There is no substantial transformation. Different proposals consider that sacks and bags have the origin of the country of origin of the fabric used, or the country where the fabric is produced. The following proposals have been made:

- CTH except from heading 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 56.08, 58.01 to 58.04, 58.06, 58.09 to 58.10, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (US) (MEX) (CAN) (BRA) (ARG)]

if of felt or nonwovens:

- CTH except from headings 56.02 and 56.03 (EC) (TUR)

if of woven fabric:

- Change to this split heading from yarn of any other heading (EC) (TUR)

Relevant HS Codes:  
63.05

#### ISSUE No. 64: OBTAINING TARPAULINS AND SUNBLINDS FROM FABRIC

##### OPTION A: Yes

246. The production of tarpaulins and sunblinds is a substantial transformation. The rule should be

- CTH (CH) (COL) (IND) (MAL) (MOR) (NOR) (PAK)

##### OPTION B: Yes, provided

- The production of tarpaulins and sunblinds is a substantial transformation, provided that the specified criteria are also met in one country. The alternatives proposed for the rule are:
- CTH, except when resulting from either/ both cutting to shape, or/and being hemming or with rolled edges or with knotted fringe at any of the edges (JPN) (EGY) (AUS)
- Textile articles of this heading take the origin of the fabric unless the goods are both cut or knitted or crocheted to shape and sewn or otherwise assembled in the same country (NZ) (HK)
- If knitted or crocheted: Change to this split heading if this change is attained by complete making up (EC) (TUR)

##### OPTION C: No

247. There is no substantial transformation. Different proposals consider that tarpaulins and sunblinds have the origin of the country of origin of the fabric used, or the country where the fabric is produced. The following proposals have been made:

- CTH except from heading 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 56.08, 58.01 to 58.04, 58.06, 58.09 to 58.10, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (US) (MEX) (CAN) (BRA) (ARG)]

if of felt or nonwovens:

- CTH except from headings 56.02 and 56.03 (EC) (TUR)

if of woven fabric:

- Change to this split heading from yarn of any other heading (EC) (TUR)

Relevant HS Code:  
63.06

#### ISSUE No. 65: OBTAINING AWNINGS FROM FABRIC

##### OPTION A: Yes

248. The production of awnings is a substantial transformation. The following proposals have been made:

- CTH (CH) (COL) (IND) (MAL) (MOR) (PAK) (NOR)
- Change of Chapter (CAN)

OPTION B: Yes, provided

- The production of awnings is a substantial transformation, provided that the specified criteria are also met in one country. The following proposals have been made:
- CTH, except when resulting from either/ both cutting to shape, or/and being hemming or with rolled edges or with knotted fringe at any of the edges (JPN) (EGY) (AUS)
- Textile articles of this heading take the origin of the fabric unless the goods are both cut or knitted or crocheted to shape and sewn or otherwise assembled in the same country (NZ) (HK)

If knitted or crocheted:

- Change to this split heading if this change is attained by complete making up (EC) (TUR)

OPTION C: No

249. There is no substantial transformation. Different proposals consider that awnings have the origin of the country of origin of the fabric used, or the country where the fabric is produced. The following proposals have been made:

- CTH except from heading 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 56.08, 58.01 to 58.04, 58.06, 58.09 to 58.10, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (US) (MEX) (BRA) (ARG)]

if of felt or nonwovens:

- CTH except from headings 56.02 and 56.03 (EC) (TUR)

if of woven fabric:

- Change to this split heading from yarn of any other heading (EC) (TUR)

Relevant HS Code:

63.06

ISSUE No. 66: OBTAINING TENTS; SAILS FOR BOATS, SAILBOARDS, OR LANDCRAFT FROM FABRIC

OPTION A: Yes

250. The production of tents and sails is a substantial transformation. The following proposals have been made:

- CTH (CH) (COL) (IND) (MAL) (MOR) (EGY) (PAK) (JPN) (TUR) (EC) (AUS)
- Change of Chapter (CAN)

OPTION B: Yes, provided

- The production of tents and sails is a substantial transformation, provided that the specified criteria are also met in one country. The rule should be:
  - Textile articles of this heading take the origin of the fabric unless the goods are both cut or knitted or crocheted to shape and sewn or otherwise assembled in the same country (NZ) (HK)

OPTION C: No

251. There is no substantial transformation. Tents and sails have the origin of the country of origin of the fabric used. The rule should be:

- CTH except from heading 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 56.08, 58.01 to 58.04, 58.06, 58.09 to 58.10, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (US) (MEX) (BRA) (ARG)]

Relevant HS Code:  
63.06

ISSUE No. 67: OBTAINING CAMPING GOODS (INCLUDING PNEUMATIC MATTRESSES) FROM FABRIC

OPTION A: Yes

252. The production of camping goods is a substantial transformation. The following proposals have been made:

- CTH (CH) (COL) (IND) (MAL) (MOR) (EGY) (PAK) (JPN) (NOR) (AUS)  
for pneumatic mattresses only:
- Change of Chapter (CAN)

OPTION B: Yes, provided

- The production of camping goods is a substantial transformation, provided that the specified criteria are also met in one country. The following proposals have been made:
- Textile articles of this heading take the origin of the fabric unless the goods are both cut or knitted or crocheted to shape and sewn or otherwise assembled in the same country (NZ) (HK)

If knitted or crocheted:

- Change to this split heading if this change is attained by complete making up (EC) (TUR)

for camping goods other than pneumatic mattresses:

- Change to other goods of this heading from any other heading except subheading 6307.90, provided that the production includes more than cutting and hemming the good. (CAN)

OPTION C: No

253. There is no substantial transformation. Different proposals consider that camping goods have the origin of the country of origin of the fabric used, or the country where the fabric is produced. The following proposals have been made:

- CTH except from heading 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 56.08, 58.01 to 58.04, 58.06, 58.09 to 58.10, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (US) (MEX) (BRA) (ARG)]

if of felt or nonwovens:

- CTH except from headings 56.02 and 56.03 (EC) (TUR)

if of woven fabric:

- Change to this split heading from yarn of any other heading (EC) (TUR)

Relevant HS Code:  
63.06

~~ISSUE No. 68: WATERPROOF PROCESSING OF TARPAULINS, AWNINGS AND SUNBLINDS OF HEADING 63.06~~

~~OPTION A: Yes~~

~~254. The waterproof processing of tarpaulins, awnings and sunblinds is a substantial transformation. The rule should be:~~

- ~~- Change by waterproof processing (JPN) (EGY)~~

~~OPTION B: No~~

~~255. The waterproof processing of tarpaulins, awnings and sunblinds classified in the same heading is not a substantial transformation. No special rules have been proposed. The options for the rule are as proposed by various countries for other articles of the same heading whether or not waterproofed. (US) (MEX) (ARG) (BRA) (JPN) (MAL) (EGY) (CH) (COL) (IND) (PHI) (MOR) (PAK) (NOR) (AUS) (EC)~~

Relevant HS Code:  
63.06

ISSUE No. 69: OBTAINING FLOOR CLOTHS, DISH CLOTHS, DUSTERS AND SIMILAR CLEANING CLOTHS FROM FABRIC

OPTION A: Yes

256. The production of floor cloths, dish cloths, dusters and similar cleaning cloths is a substantial transformation. The rule should be:

- CTH (CH) (COL) (IND) (MAL) (MOR) (PHI) (PAK)

OPTION B: Yes, provided

- The production of cleaning cloths is a substantial transformation, provided that the goods are both cut and sewn (or otherwise assembled) in the country claiming origin.

257. The rule should be:

- Textile articles of this heading take the origin of the fabric unless the goods are both cut or knitted or crocheted to shape and sewn or otherwise assembled in the same country (NZ) (HK)

OPTION C: No

258. Making such flat products involves no substantial transformation of the fabric. Different proposals consider that cleaning cloths have the origin of the country of origin of the fabric used, or the country where the fabric is produced. The following proposals have been made:

- CTH, except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.04, 58.06, 58.09 to 58.11, 59.03, 59.06 to 59.07 or 60.01 to 60.02 (JPN) (CAN) (MEX) (US) (ARG) (BRA) (EGY)
- Change to this subheading from yarn of any other heading (EC) (TUR)

Relevant HS Code:  
6307.10

#### ISSUE No. 70: OBTAINING LIFE JACKETS AND LIFE BELTS

##### OPTION A: Yes

259. The production of life jackets and life belts involves complex operations and is a substantial transformation. The proposals for the rule are:

- CTH (CH) (COL) (IND) (MAL) (MOR) (EGY) (PHI) (JPN) (CAN) (US) (MEX) (PAK) (NOR) (AUS)
- The country of origin is the country in which they are assembled from unassembled parts. (HK)

##### OPTION B: Yes, provided

- The production of life jackets and life belts from fabric is a substantial transformation, provided that the specified criteria are also met in one country. The following proposals have been made:
- Textile articles of this heading take the origin of the fabric unless the goods are both cut or knitted or crocheted to shape and sewn or otherwise assembled in the same country (NZ)
- Change to this subheading if the value of non-originating materials used does not exceed 40% of the ex-works price of the product (EC) (TUR)

Relevant HS Code:  
6307.20

#### ISSUE No.71: OBTAINING OTHER ARTICLES CLASSIFIED IN SUBHEADING 6307.90, INCLUDING DRESS PATTERNS, FROM FABRIC

##### OPTION A: Yes

260. The production of these articles is a substantial transformation. The rule should be:

- CTH (CH) (COL) (IND) (MAL) (MOR) (PHI) (NOR) (PAK)

##### OPTION B: Yes, provided

- The production of these articles is a substantial transformation, provided that the specified criteria are also met in one country. The following proposals have been made:
- CTH, except when resulting from either/ both cutting to shape, or/and being hemming or with rolled edges or with knotted fringe at any of the edges (JPN) (EGY) (AUS)

- Textile articles of this heading take the origin of the fabric unless the goods are both cut or knitted or crocheted to shape and sewn or otherwise assembled in the same country (NZ) (HK)
- CTH, provided that the production includes cutting and a significant sewing or other assembly operation with respect to the good (CAN)
- Change to this subheading if the value of non-originating materials used does not exceed 40% of the ex-works price of the product (EC) (TUR)

OPTION C: No

261. There is no substantial transformation. The goods have the origin of the country of origin of the fabric used. The rule should be :

- CTH, except from headings 50.07, 51.11 to 51.13, 52.08 to 52.12, 53.09 to 53.11, 54.07 to 54.08, 55.12 to 55.16, 56.02 to 56.03, 58.01 to 58.06, 58.08 to 58.11, 59.03, 59.06, 59.07, 60.01, 60.02 (MEX) (US) (ARG) (BRA)

Relevant HS Code:  
6307.90

~~ISSUE No. 72: OBTAINING RAGS, SCRAP TWINE, CORDAGE ETC. AND WORN OUT ARTICLES OF TWINE CORDAGE ETC. OF TEXTILE MATERIALS~~

~~OPTION A: Yes, (terminology)\*~~

~~262. The country of origin of the rags, scrap twine, cordage etc. and worn out articles of twine cordage etc. of textile materials is the country in which the goods were [last]\* collected or derived from manufacturing or processing operations or from consumption. The rule should be:~~

- ~~- The country of origin of the goods of this heading is the country in which the goods were [last] collected or derived from manufacturing or processing operations or from consumption (COL, EC, TUR, CH, US, IND, BRA, JPN, MAL, PHI, MEX, NOR, NZ, EGY) (AUS)~~

~~OPTION B: Yes, (terminology)\*~~

~~263. For worn out articles of heading 63.10 the country of origin is the country where they are last collected or derived. The country of origin of the goods other than worn out articles is the country where they are obtained from textile material. The rule should be:~~

- ~~- Change to a good of this heading, other than a worn out article, from any other heading; or the country in which the worn out articles were last collected or derived from manufacturing or processing operations or from consumption (CAN)~~

~~Relevant HS Code:  
63.10~~

~~264. The Technical Committee has agreed that it will review all "Ottawa" definitions for coherence and consistency of language when it has finished its work on the product specific rules for all chapters.~~

ISSUE No. 73: ASSEMBLY OF TEXTILE PARTS TO OBTAIN SUB-ASSEMBLIES

OPTION A: Yes

265. The assembly of textile parts to obtain sub-assemblies of ex Chapter 61(i) or (j)/ ex Chapter 62 (g) or (h) is a substantial transformation involving sewing or similar operations to produce sub-assemblies of these split chapters . The rule should be:

- The country of origin of the unassembled goods of this split chapter shall be the country of origin of the fabric;
- the country of origin of the assembled goods of this split chapter is the country in which they are assembled. (HK)

OPTION B : No

266. The assembly of textile parts to obtain subassemblies is not sufficient to be considered as a substantial transformation. No special rules have been proposed. The options for the rule are as proposed by various countries for other articles of the same split chapter. (MEX) (ARG) (BRA) (JPN) (MAL) (EGY) (CH) (COL) (IND) (PHI) (MOR) (PAK) (NOR) (AUS) (EC)

Relevant HS Codes:

ex Chapter 61 (i ) and (j) (ex 61.01 to ex 61.17)

ex Chapter 62 (g ) and (h) (ex 62.01 to ex 62.17)

ISSUE 74: IS THERE A NEED FOR A NOTE TO SECTION XI AND CHAPTERS 42 AND 43 CONCERNING MINOR PROCESSING OPERATIONS NOT AFFECTING ORIGIN?

N.B.: The Technical Committee has noted that this issue is closely related to the assembly questions set out in Issues Nos. 45 and 46 of the Second Referral on Textiles (Doc. 42.271). In those referred issues the Technical Committee considered matters relating to assembly in a single country. Many of the options presented included proposals that certain operations relating to such items as buttonholes, cuffs, fasteners, hems and the like were not to be considered or taken into account. There is limited similarity in that the Note for Section XI (applicable also to Chapters 42 and 43) which is the subject of this Referral includes references to a few of such operations and items. The Referral is not included under Issues Nos. 45 and 46, however, its scope is broader than merely the definition of assembly in a single country for goods of Chapters 61 and 62. Instead, the proposed note would apply across the Section and to made up articles of Chapters 42 and 43.

OPTION A: yes

267. There is a need for an assurance that under any circumstances certain operations in this product sector will not confer origin. This proposal is a group of fundamental limitations, which apply to the enumerated operations when they take place singly. The proposal is intended to safeguard the results intended under the primary and residual rules from inappropriate deflection of country of origin.

A Legal Note for Section XI and for Chapters 42 and 43 should appear as follows:

"Minor processing operations not affecting origin. For the purposes of determining the country of origin for goods falling within Section XI that are not wholly obtained in one country, the following individual processes, considered singly, are minimal operations or processes and shall not affect the origin of the goods concerned, whether or not such processes result in changes of classification:

- (a) Working or finishing one or more edges by hemming, rolling, whipping or similar means or by knotting fringe;



- (b) Cutting fabrics, yarns or other textile materials; or separating goods produced in the finished state by cutting along dividing threads;
- (c) Assembling or joining goods by sewing or stitching for convenience of shipment or other temporary purposes;
- (d) Putting up goods for retail sale or in sets or ensembles (US)"

OPTION B: No

268. The proposed Legal Note is inappropriate. Some of its elements are included in other elements of the overall architecture and therefore are redundant, such as putting up for retail sale. The enumerated cutting operations are already taken up in the formulation of the product-specific rules, or in certain circumstances should not be excluded from being taken into account in origin determination.

The proposed Legal Note should be deleted (EC, IND).

Relevant HS Code: HS Section XI (Chapters 50-63), Chapters 42 and 43

ISSUE 75: IS THERE A NEED FOR RESIDUAL RULES AT A CHAPTER LEVEL FOR ASSEMBLY OF ARTICLES OF APPAREL AND CLOTHING ACCESSORIES FROM PARTS FOR THE GOODS?

Background

269. The assembly of articles of apparel and clothing accessories from parts for the goods is presented in Issue 45 and 46 in Second Referral Doc.42.271. But this Referral Document does not cover the cases in which the primary rules are not met.

270. Different opinions on whether or not the residual rules covering those cases would be necessary and what could be the contents of the residual rules were discussed during the 17<sup>th</sup> Session of the Technical Committee on Rules of Origin

271. The Committee on Rules of Origin is invited to decide whether or not the residual rules for assembly of articles of apparel and clothing accessories from parts for the goods would be necessary and what could be included in the residual rules.

OPTION A: Yes

272. This option recognizes the necessity of residual rules for the assembly of articles of apparel and clothing accessories from parts for the goods and this opinion can be categorized follows :

OPTION 1A:

~~273. When no country satisfies the primary rule determining the origin of the assembly of articles of apparel and clothing accessories from parts for the goods, the country in which 8 or more major or other parts of the goods are assembled shall be the country of origin for the goods. (CAN).~~

OPTION 2A:

274. When application of the primary rules of Chapters 61 and 62 (including the product specific rules provided in the matrix) do not result in a determination of a country of origin, the country of origin shall be determined as follows:

“Where the primary rule for a good assembled from parts requires that the good be wholly assembled in a single country, the country of origin of such a good that was not wholly assembled in a single country, is the country in which the most significant assembly operations were performed in the making-up of the good, without regard to the addition of buttons and other fasteners, belt and hanger loops, belts, patch pockets, labels, foot straps, epaulettes, ornaments and other minor components”. (US)

OPTION 3A:

275. When the above Option 2A conditions are not satisfied, the country of origin of other goods of chapter 61 and 62 shall be the country where the textile fabric or knit-to-shape components was formed, or in the case of a good containing textile fabrics or knit-to-shape component of more one country, the origin of the good is the country in which the textile fabric or knit-to-shape component that predominates by weight was formed. (US)

OPTION 4A:

276. When application of the primary rules of Chapters 61 and 62 (including the product specific rules provided in the matrix) do not result in a determination of a country of origin, the country of origin shall be determined as follows :

“Where the primary rule for a good assembled from parts requires that the good be wholly assembled in a single country, the country of origin of such a good that was not wholly assembled in a single country, is the country in which the most significant assembly operations were performed in the making-up of the good, without regard to:

- attaching and/or making up of the following, for example: buttons and other fasteners, patch pockets, foot straps, trimmings, ornaments, cuffs, plackets, belt loops, epaulettes, labels, collars, lining, padding, pockets other than patch pockets, waistbands, garment accessories, facings, self belts, pleats;
- making button holes, hemming, pressing, stone or acid washing. (HK)"

[N.B. This option is submitted without prejudice to Hong Kong’s position on chapter residual rules for textile chapters.]

OPTION B: No

277. This option does not recognize the necessity of residual rules for the assembly of articles of apparel and clothing accessories from parts for the goods.

OPTION 1B:

278. For the determination of the assembly of articles of apparel and clothing accessories of headings 61.01 to 61.15 and 62.01 to 62.12 from parts for the goods, specific residual rules are not necessary. When the primary rules provided for assembled articles of Chapter 61 and 62 are not satisfied, the origin of such articles should be determined by application of the general residual rules set forth in Appendix 2, Rule 2. (EC, CH) The criterion to be used in this context is value. (EC) The criterion for this residual rule should be country contributing most to the total value of the good in terms of total parts and related processing activities. (CH).

OPTION 2B:

279. For the purposes of Chapters 61 and 62, the country of origin of an article of apparel or clothing accessories shall be the country where such apparel or clothing accessory, as the case may

be, is finally assembled. Final assembly means where the article assumes the essential character of the final product and thereby gets classified as the final product. Further operations which do not change the classification will not change the origin. (IND)

Relevant HS Codes: 61.01 to 61.15, 62.01 to 62.12

ISSUE 76: DOES THE PUTTING UP IN PACKINGS FOR RETAIL SALE OF SETS CLASSIFIED IN HEADING 63.08, CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, RESULT IN SUBSTANTIAL TRANSFORMATION?

OPTION A: Yes

280. The preparation of a set may require a large degree of planning, purchasing, logistics and overall know-how to produce a set which can be marketable for its intended purpose as a group of different goods put together to carry out a particular purpose. The fact that in this heading there is a separate commercial identity defined in the Harmonized System confirms that the good has independent utility as a whole and is recognized as an article of commerce with a certain importance in trade.

281. It is entirely appropriate to consider that the operation of putting up a set of heading 63.08 results in substantial transformation. The change of tariff classification from goods of other heading to a set of this heading reflects this substantial transformation without any other condition or consideration. The rule should be : CTH (CH, IND, MAL, MOR, PAK).

OPTION B: Yes, provided

282. The putting up of a set of heading 63.08 may be origin conferring under the condition that a limited amount of non-originating materials is used. The rule should be : Change to this heading if the value of non-originating materials used does not exceed 25% of the ex-works price of the product (EC, TUR, EGY).

OPTION C: No

283. Merely putting up a set of heading 63.08, without also manufacturing at least some of the fabric or yarn is not origin conferring. Without accompanying manufacturing such an operation amounts to merely collecting goods and packaging them. The rule should be:

- (a) CTH, provided that the fabric or the yarn meets the tariff shift rule that would be applicable if the fabric or the yarn were classified alone.

The origin of such a set should be based on the origin of the yarn or the fabric, provided the yarn or the fabric meets the tariff shift rule in that country. (CAN)

- (b) a change to yarns of sets of this heading, except from heading 50.04 through 50.05, 51.06 through 51.09, 52.04 through 52.06, 53.06 through 53.08, 54.01 through 54.05, 55.08 through 55.10 and 56.05 through 56.06; and A change to fabric of sets of this heading from any other heading, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 56.02 through 56.03, 56.08, 58.01 through 58.04, 58.06, 58.09 through 58.11, 59.03, 59.07 or 60.01 through 60.02

The origin of such a set should be based on the origin of the yarn and the fabric. (MEX)

- (c) CTH except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 56.02 through 56.03, 56.08, 58.01 through 58.06, 58.08 through 58.11, 59.03, 59.06 through 59.07 or 60.01 through 60.02

The origin of such a set should be based on the origin of the fabric. (US, BRA)

- (d) The country of origin of woven fabric or yarn in the set which gives the set its essential character of a set can be considered as the country of origin of the set.

The origin of such a set should be based on the origin of the yarn or the origin of the fabric which gives the essential character. (JPN)

Relevant HS Code:

|                  |  |   |
|------------------|--|---|
| 63.08<br>6308.00 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | a) The country of origin of woven fabric or yarn in the set which gives the set its essential character of a set can be considered as the country of origin of the set. (JPN)]  |
|                  |  | b) CTH (CH) (IND) (MAL) (MOR) (PAK)   |
|                  |  | c) Change to this heading if the value of non-originating materials used does not exceed 25% of the ex-works price of the product (EC) (TUR) (EGY)]   |
|                  |  | d) CTH, provided that the fabric or the yarn meets the tariff shift rule that would be applicable if the fabric or the yarn were classified alone. (CAN)]   |
|                  |  | e) A change to yarns of sets of this heading, except from heading 50.04 through 50.05, 51.06 through 51.09, 52.04 through 52.06, 53.06 through 53.08, 54.01 through 54.05, 55.08 through 55.10 and 56.05 through 56.06; and   |
|                  |  | A change to fabric of sets of this heading from any other heading, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 56.02 through 56.03, 56.08, 58.01 through 58.04, 58.06, 58.09 through 58.11, 59.03, 59.07 or 60.01 through 60.02 (MEX) |
|                  |  | f) CTH except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 56.02 through 56.03, 56.08, 58.01 through 58.06, 58.08 through 58.11, 59.03, 59.06 through 59.07 or 60.01 through 60.02 (US) (BRA)   |

ISSUE 77: IS THERE A NEED FOR CHAPTER RESIDUAL RULES FOR GOODS OF HS SECTION XI (TEXTILES AND TEXTILE ARTICLES) AND TEXTILE-RELATED GOODS OF OTHER HS CHAPTERS?

N.B. In the harmonization work a category of goods was identified which was considered to share characteristics of the textiles sector. These goods were designated as “textile-related”, and the agreed rules and unresolved issues for them were referred to the Committee in Referral Doc. 42.269, a companion document to the principal Referral Doc. 42.271. The residual rules for assembly in this sector are addressed in Issue No. 75 of this Referral.

OPTION A: Yes

There will be cases in the textiles and related sectors in which the primary rules will not produce an origin result. Where the primary rules are based upon assembly in a single country, or are based upon the country in which a textile material was formed, there is a need to account for the origin of goods assembled in more than one country or consisting of textile materials formed in more than one country.

OPTION 1A:

It is considered appropriate to specify these outcomes under the residual rules at each appropriate chapter so as to give immediate resort to the applicable residual rule, each of which is designed for the goods classified in the respective chapters. It is considered that to rely upon the general, Appendix 2 residual rules for these goods would not produce the predictable results needed in this product sector. The chapter residual rules should provide : at Chapters 30, 42, 43, 58, 59, 61, 62, 63, 64, 65, 66, 87, 88, 91, 94, 95 and 96, for the origin of the designated goods to be determined as specified. The rules proposed are reproduced as an annex to this document. (US)

OPTION 2A:

In order to ensure a predictable, consistent and transparent result for users who are seeking an origin for goods in chapters 50 to 60 which have not met an applicable primary rule. The following residual rule is proposed:

The country of origin of goods of this Chapter shall be the country in which the textile fabric was woven or knit. (CAN)

OPTION B: No

The general residual rules at Appendix 2 are considered to be entirely sufficient for the purpose. In cases where the applicable primary rule is not met, the arrangement of the architecture will direct the user to a single rule in which is applied the appropriate residual rule criterion designated for the relevant chapter. (CH, IND)

Relevant HS Codes: Chapters 30, 42, 43, 50-63, 64, 65, 66, 87, 88, 91, 94, 95 and 96.

## CHAPTER 50

**Section Note :** Submitted to CRO for decision (Doc.OC0023E2, Issue No.74)

**[Minor processing operations not affecting origin.**

For the purposes of determining the country of origin for goods falling within Section XI that are not wholly obtained in one country, the following individual processes, considered singly, shall not affect the origin of the goods concerned, whether or not such processes result in changes of classification:

- a) Working or finishing one or more edges by hemming, rolling, whipping or similar means or by knotting fringe;
- b) Cutting fabrics, yarns or other textile materials; or separating goods produced in the finished state by cutting along dividing threads;
- c) Assembling or joining goods by sewing or stitching for convenience of shipment or other temporary purposes;
- d) Putting up goods for retail sale or in sets or ensembles. (US)]

**[Product Specific] [Chapter] Residual Rule** Submitted to CRO for decision (Doc.OC0023E2, Issue No.77)

[The country of origin of goods of this Chapter shall be the country in which the textile fabric was woven and knit. (CAN)]

| HS Code Number    | Description of goods                           | Origin Criteria  | Notes | Comments                          |
|-------------------|--|--|-------|-----------------------------------|
| A                 | B  | C  | D     | E                                 |
| <b>Chapter 50</b> | <b>Silk</b>                                    | <i>As indicated at heading level</i>   |       |                                   |
| <b>50.01</b>      | <b>Silk-worm cocoons suitable for reeling.</b> | The origin of the goods shall be the country in which the silk-worm cocoons of this heading are obtained in their natural or unprocessed state |       | <b>Basket 1 (Endorsed by CRO)</b> |
| <b>50.02</b>      | <b>Raw silk (not thrown).</b>                  | CTH  |       | <b>Basket 1 (Endorsed by CRO)</b> |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments  |
|----------------|---|---|-------|---|
| A              | B   | C   | D     | E   |
| <b>50.03</b>   | <b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</b> | <i>As indicated at split heading level</i>  |       |   |
| ex 50.03 (a)   | <u>Garnetted stock of silk</u>  | [CTHS]<br><br>[The origin of the goods shall be the country in which the non-garnetted material is collected or derived from manufacturing or processing operations or from consumption]                |       | <b>Submitted to CRO for decision (Doc. 41.821* )<br/>Issue 1</b><br><br><b>Basket 1 (Endorsed by CRO)</b> |
| ex 50.03 (b)   | <u>Other</u>  | The origin of the goods shall be the country in which the silk waste of this split heading is derived from manufacturing or processing operations or from consumption                                   |       |   |
| 5003.10        | - Not carded or combed  | <i>As indicated at split heading level</i>  |       |   |
| 5003.90        | - Other :   |   |       |   |
| <b>50.04</b>   | <b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</b>           | <i>As indicated at split heading level</i>  |       |   |
| ex 50.04 (a)   | <u>Silk yarn (other than yarn spun from silk waste) not put up for retail sale: processed</u> | [Change by folding or cabling ]<br><br>[CTH, except from heading 50.06]<br>[CTH, except from headings 50.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 7</b>  |
|                |   |   |       |   |

\* For ease of reference Doc. 42.271 reproduces Issues Nos. 1 to 13 previously referred to the CRO in Doc. 41.821.



| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments  |
|----------------|---|---|-------|---|
| A              | B   | C   | D     | E   |
| ex 50.04 (b)   | <u>Silk yarn (other than yarn spun from silk waste) not put up for retail sale, single or multiplied or cabled or covered yarns: printed, dyed (including dyed white)</u> | <p>[Change by dyeing or printing]</p> <p>[ Change by dyeing or printing, accompanied by at least two finishing operations ]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH, except from heading 50.06]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 12, 13 |
| ex 50.04 (c)   | <u>Other</u>  | [CTH, except from heading 50.06]  |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3      |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments  |
|----------------|---|---|-------|---|
| A              | B   | C   | D     | E   |
|                |   | [CTH, except from headings 50.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]  |       |   |
| <b>50.05</b>   | <b>Yarn spun from silk waste, not put up for retail sale.</b>   | As indicated at split heading level   |       |   |
| ex 50.05 (a)   | <u>Silk yarn (other than yarn spun from silk waste) not put up for retail sale: processed</u>   | [Change by folding or cabling ]<br><br>[CTH, except from heading 50.06]<br>[CTH, except from headings 50.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]   |       | <b>Submitted to CRO for decision (Doc. 41.821)</b><br><b>Issue 7</b><br><br><b>Submitted to CRO for decision (Doc. 41.821)</b><br><b>Issue 12, 13</b> |
| ex 50.05 (b)   | <u>Silk yarn (other than yarn spun from silk waste) not put up for retail sale, single or multiplied or cabled or covered yarns: printed, dyed (including dyed white)</u> | [Change by dyeing or printing ]<br><br>[ Change by dyeing or printing accompanied by at least two finishing operations ]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product] |       |   |

| HS Code Number               | Description of goods  | Origin Criteria   | Notes | Comments   |
|------------------------------|---|---|-------|--|
| A                            | B   | C   | D     | E  |
| ex 50.05 (c)                 | <u>Other</u>  | <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]<br/>[CTH, except from heading 50.06]</p> <p>[CTH, except from heading 50.06]</p> <p>[CTH, except from headings 50.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3                               |
| <b>50.06</b>                 | <b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</b>                            | As indicated at split heading level   |       |  |
| ex 50.06 (a)<br>ex 50.06 (b) | <u>Silk-worm gut</u><br><u>Silk yarn (other than yarn spun from silk waste) put up for retail sale; processed</u> | <p>CTH</p> <p>[Change by folding or cabling ]</p> <p>[CTH, except from heading 50.04 or 50.05]<br/>[CTH, except from headings 50.04, 50.05, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p>  |       | Basket 1 (Endorsed by CRO)<br>Submitted to CRO for decision (Doc. 41.821)<br>Issue 7 |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments  |
|----------------|---|---|-------|---|
| A              | B   | C   | D     | E   |
| ex 50.06 (c)   | <u>Silk yarn (other than yarn spun from silk waste) put up for retail sale, single or multiplied or cabled or covered yarns: printed, dyed (including dyed white)</u> | <p>[Change by dyeing or printing ]</p> <p>[Change by dyeing or printing, accompanied by at least two finishing operations]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH, except from heading 50.04 or 50.05]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 12, 13 |
| ex 50.06 (d)   | <u>Other</u>  | [CTH, except from heading 50.04 or 50.05]   |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3      |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments  |
|----------------|---|---|-------|---|
| A              | B   | C   | D     | E   |
|                |   | [CTH, except from headings 50.04, 50.05, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]   |       |   |
| <b>50.07</b>   | <b>Woven fabrics of silk or of silk waste</b>                                       | As indicated at split heading level   |       | <b>Basket 1*</b><br><br><b>Submitted to CRO for decision (Doc. 41.821)</b><br><b>Issue 12, 13</b> |
| ex 50.07 (a)   | <u>Woven fabrics of silk or of silk waste: coated</u>                               | CTH   |       |   |
| ex 50.07 (b)   | <u>Woven fabrics of silk or of silk waste: printed, dyed (including dyed white)</u> | [Change by dyeing or printing]<br><br>[Change by dyeing or printing plus at least one other preparatory or finishing operation ]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]<br>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]<br>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country] |       |   |

\* This split is not necessary any more because there is a consensus in the TCRO, that coating of silk fabric of this heading is not substantial transformation

| HS Code Number | Description of goods   | Origin Criteria                            | Notes | Comments                          |
|----------------|--|--|-------|-----------------------------------|
| A              | B  | C  | D     | E                                 |
| ex 50.07 (c)   | <u>Other</u>   | [CTH]                                      |       | <b>Basket 1 (Endorsed by CRO)</b> |
|                |  | CTH  |       |                                   |
| 5007.10        | - Fabrics of noil silk   | <i>As indicated at split heading level</i> |       |                                   |
| 5007.20        | - Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk |  |       |                                   |
| 5007.90        | - Other fabrics  |  |       |                                   |

## CHAPTER 51

**Section Note :** Submitted to CRO for decision (Doc.OC0023E2, Issue No.74)

**[Minor processing operations not affecting origin.**

For the purposes of determining the country of origin for goods falling within Section XI that are not wholly obtained in one country, the following individual processes, considered singly, shall not affect the origin of the goods concerned, whether or not such processes result in changes of classification:

- a) Working or finishing one or more edges by hemming, rolling, whipping or similar means or by knotting fringe;
- b) Cutting fabrics, yarns or other textile materials; or separating goods produced in the finished state by cutting along dividing threads;
- c) Assembling or joining goods by sewing or stitching for convenience of shipment or other temporary purposes;
- d) Putting up goods for retail sale or in sets or ensembles. (US)]

**[Product Specific] [Chapter] Residual Rule** Submitted to CRO for decision (Doc.OC0023E2, Issue No.77)

[The country of origin of goods of this Chapter shall be the country in which the textile fabric was woven and knit. (CAN)]

| HS Code Number | Description of goods  | Origin Criteria                         | Notes | Comments |
|----------------|---|---|-------|----------|
| A              | B   | C                                       | D     | E        |
| Chapter 51     | Wool, fine or coarse animal hair; horsehair yarn                        | <i>As indicated at heading level</i>    |       |          |
| 51.01          | Wool, not carded or combed.<br>- Greasy, including fleece-washed wool : | <i>As indicated at subheading level</i> |       |          |

| HS Code Number | Description of goods                          | Origin Criteria   | Notes | Comments  |
|----------------|---|---|-------|---|
| A              | B   | C   | D     | E   |
| 5101.11        | -- Shorn wool                                 | The origin of the good shall be the country in which wool of this subheading is obtained in its natural or unprocessed state  |       | <b>Basket 1 (Endorsed by CRO)</b>                               |
| 5101.19        | -- Other<br><br>- Degreased, not carbonised : | The origin of the good shall be the country in which wool of this subheading is obtained in its natural or unprocessed state  |       | <b>Basket 1 (Endorsed by CRO)</b>                               |
| 5101.21        | -- Shorn wool                                 | [CC (JPN) (CH) (EGY) (COL) (KOR) (MEX) (CAN) (US) (BRA) (NZ) (AUS) (HK)]<br>[ CTH; or<br>Change to this subheading, when this change is attained by degreasing greasy wool, including piece-wasted wool, the value of which does not exceed 50% of the ex-works price of the product (EC) (TUR) ]   |       | <b>Submitted to CRO for decision (Doc. 42.271)<br/>Issue 14</b> |
| 5101.29        | -- Other                                      | [CC (JPN) (CH) (EGY) (COL) (KOR)(MEX) (CAN) (US) (BRA) (NZ) (AUS) (HK)]<br><br>[ CTH; or<br>Change to this subheading, when this change is attained by degreasing greasy wool, including piece-wasted wool, the value of which does not exceed 50% of the ex-works price of the product (EC) (TUR)] |       | <b>Submitted to CRO for decision (Doc. 42.271)<br/>Issue 14</b> |
| 5101.30        | - Carbonised                                  | [ CC(JPN) (CH) (EGY) (COL) (KOR)(MEX) (CAN) (US) (BRA) (NZ) (AUS) (HK)]   |       | <b>Submitted to CRO for decision (Doc.42.271)<br/>Issue 15</b>  |



| HS Code Number | Description of goods  | Origin Criteria  | Notes | Comments  |
|----------------|---|--|-------|---|
| A              | B   | C  | D     | E   |
|                |   | [ CTH; or<br>Change to this subheading from not carbonized wool, the value of which does not exceed 50% of the ex-works price of the product (EC) (TUR) ]  |       |   |
| 51.02          | <b>Fine or coarse animal hair, not carded or combed.</b>  | The country of origin of the goods is the country in which the fine or coarse animal hair of this heading is obtained in its natural or unprocessed state  |       | <b>Basket 1 (Endorsed by CRO)</b>   |
| 51.03          | <b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>                | As indicated at split heading level  |       |   |
| ex 51.03 (a)   | <u>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock, not carbonized</u> | The country of origin of the goods is the country in which the waste of this heading is derived from manufacturing or processing operations or from consumption  |       | <b>Basket 1 (Endorsed by CRO)</b><br><br><b>Submitted to CRO for decision (Doc.42.271) Issue 15</b> |
| ex 51.03 (b)   | <u>Waste of wool or of fine of coarse animal hair, including yarn waste but excluding garnetted stock, carbonized</u>     | [ The country of origin of the goods is the country in which the waste of this split heading is derived from manufacturing or processing operations or from consumption (JPN) (CH) (EGY)(COL) (KOR)(MEX) (CAN) (US) (BRA) (TH) (NZ) (AUS) (HK)]<br>[ Change to this split heading from not carbonized waste, the value of which does not exceed 50% of the ex-works price of the product (EC)(TUR) ] |       |   |
| 5103.10        | - Noils of wool or of fine animal hair  | As indicated at split heading level  |       |   |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments   |
|----------------|--|---|-------|--|
| A              | B  | C   | D     | E  |
| 5103.20        | - Other waste of wool or of fine animal hair   | <i>As indicated at heading level</i>  |       |  |
| 5103.30        | - Waste of coarse animal hair  |   |       |  |
| <b>51.04</b>   | <b>Garnetted stock of wool or of fine or coarse animal hair.</b>                                   | [The country of origin of the goods of this heading is the country in which the non-garnetted materials of wool or of fine or coarse animal hair is collected or derived from manufacturing or processing operations or from consumption ]<br>[CTH] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 1</b>       |
| <b>51.05</b>   | <b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b> | [CC]<br><br>[CTH]   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 2</b>       |
| 5105.10        | - Carded wool  | <i>As indicated at heading level</i>  |       |  |
|                | -- Wool tops and other combed wool :   |   |       |  |
| 5105.21        | -- Combed wool in fragments  |   |       |  |
| 5105.29        | -- Other   |   |       |  |
| 5105.30        | - Fine animal hair, carded or combed   |   |       |  |
| 5105.40        | - Coarse animal hair, carded or combed   |   |       |  |
| <b>51.06</b>   | <b>Yarn of carded wool, not put up for retail sale.</b>  | <i>As indicated at split heading level</i>  |       |  |
| ex 51.06 (a)   | <u>Yarn of carded wool, not put up for retail sale: processed</u>                                  | [Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 4, 6, 7</b> |

| HS Code Number | Description of goods  | Origin Criteria  | Notes | Comments  |
|----------------|---|--|-------|---|
| A              | B   | C  | D     | E   |
| ex 51.06 (b)   | <u>Yarn of carded wool, not put up for retail sale: printed, dyed (including dyed white )</u> | [Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]<br>[CTH, except from heading 51.09]<br>[CTH, except from headings 51.09, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]  |       |   |
|                |   | [Change by dyeing or printing]<br><br>[Change by dyeing or printing accompanied by at least two finishing operations ]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]<br>[CTH, except from heading 51.09] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |

| HS Code Number     | Description of goods  | Origin Criteria  | Notes | Comments   |
|--------------------|---|--|-------|--|
| A                  | B   | C  | D     | E  |
| ex 51.06 (c)       | <u>Other</u>  | [CTH, except from heading 51.09]<br><br>[CTH, except from headings 51.09, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 3</b>       |
| 5106.10<br>5106.20 | - Containing 85 % or more by weight of wool<br>- Containing less than 85 % by weight of wool  | <i>As indicated at split heading level</i>   |       |  |
| <b>51.07</b>       | <b>Yarn of combed wool, not put up for retail sale.</b>                                       | <i>As indicated at split heading level</i>   |       |  |
| ex 51.07 (a)       | <u>Yarn of combed wool, not put up for retail sale: processed</u>                             | [Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]<br>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]<br>[CTH, except from heading 51.09]<br>[CTH, except from headings 51.09, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 4, 6, 7</b> |
| ex 51.07 (b)       | <u>Yarn of combed wool, not put up for retail sale : printed, dyed (including dyed white)</u> | [Change by dyeing or printing]<br><br>[ Change by dyeing or printing accompanied by at least two finishing operations ]  |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b>  |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments   |
|----------------|---|---|-------|--|
| A              | B   | C   | D     | E  |
| ex 51.07 (c)   | <u>Other</u>  | <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH, except from heading 51.09]</p> <p>[CTH, except from heading 51.09]</p> <p>[CTH, except from headings 51.09, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3 |
| 5107.10        | - Containing 85 % or more by weight of wool                                     | As indicated at split heading level   |       |  |
| 5107.20        | - Containing less than 85 % by weight of wool                                   |   |       |  |
| <b>51.08</b>   | <b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b> | As indicated at split heading level   |       |  |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments   |
|----------------|--|---|-------|--|
| A              | B  | C   | D     | E  |
| ex 51.08 (a)   | <u>Yarn of fine animal hair (carded or combed) , not put up for retail sale: processed</u>                                   | [Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]<br>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]<br>[CTH, except from heading 51.09]<br>[CTH, except from headings 51.09, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]                        |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 4, 6, 7</b> |
| ex 51.08 (b)   | <u>Yarn of yarn of fine animal hair (carded or combed, not put up for retail sale : printed, dyed (including dyed white)</u> | [Change by dyeing or printing]<br><br>[Change by dyeing or printing accompanied by at least two finishing operations ]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b>  |

| HS Code Number     | Description of goods   | Origin Criteria   | Notes | Comments   |
|--------------------|--|---|-------|--|
| A                  | B  | C   | D     | E  |
| ex 51.08 (c)       | <u>Other</u>   | <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]<br/>[CTH, except from heading 51.09]</p> <p>[CTH, except from heading 51.09]</p> <p>[CTH, except from headings 51.09, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3       |
| 5108.10<br>5108.20 | - Carded<br>- Combed   | <i>As indicated at split heading level</i>  |       |  |
| <b>51.09</b>       | <b>Yarn of wool or of fine animal hair, put up for retail sale.</b>        | <i>As indicated at split heading level</i>  |       |  |
| ex 51.09 (a)       | <u>Yarn of wool or fine animal hair, put up for retail sale: processed</u> | <p>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]<br/>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]<br/>[CTH, except from headings 51.06 through 51.08]</p>  |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 4, 6, 7 |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments  |
|----------------|--|--|-------|---|
| A              | B  | C  | D     | E   |
| ex 51.09 (b)   | <u>Yarn of wool or fine animal hair, put up for retail sale : printed, dyed (including dyed white)</u> | <p>[CTH, except from headings 51.06 through 51.08, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing accompanied by at least two finishing operations ]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH, except from headings 51.06 through 51.08]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 12, 13 |
| ex 51.09 (c)   | <u>Other</u>   | <p>[CTH, except from headings 51.06 through 51.08]</p>   |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3      |



| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments   |
|----------------|--|--|-------|--|
| A              | B  | C  | D     | E  |
|                |  | [CTH, except from headings 51.06 through 51.08, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]   |       |  |
| 5109.10        | - Containing 85 % or more by weight of wool or of fine animal hair   | <i>As indicated at split heading level</i>   |       |  |
| 5109.90        | - Other  |  |       |  |
| <b>51.10</b>   | <b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b>                                      | <i>As indicated at split heading level</i>   |       |  |
| ex 51.10 (a)   | <u>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale: processed</u>                            | [Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]<br><br>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]<br>[CTH]<br>[CTH, except from headings 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 4, 6, 7</b> |
| ex 51.10 (b)   | <u>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale: printed, dyed (including dyed white)</u> | [Change by dyeing or printing]   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b>  |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments   |
|----------------|--|---|-------|--|
| A              | B  | C   | D     | E  |
| ex 51.10 (c)   | <u>Other</u>   | [Change by dyeing or printing accompanied by at least two finishing operations ]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]<br>[CTH] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 3</b> |
|                |  | [CTH]   |       |  |
|                |  | [CTH, except from headings 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]   |       |  |
| <b>51.11</b>   | <b>Woven fabrics of carded wool or of carded fine animal hair.</b> | <i>As indicated at split heading level</i>  |       |  |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments  |
|----------------|--|--|-------|---|
| A              | B  | C  | D     | E   |
| ex 51.11 (a)   | <u>Woven fabrics of carded wool or of carded fine animal hair: coated or impregnated</u>               | [CTHS by coating or impregnation (IND)(NOR)]<br>[ CTH (JPN) (CH) (EGY) (COL)(EC) (KOR) (MEX) (CAN) (US) (TUR) (TH) (NZ) (AUS) (HK)]  |       | <b>Submitted to CRO for decision (Doc. 42.271)<br/>Issue 16</b>     |
| ex 51.11 (b)   | <u>Woven fabrics of carded wool or of carded fine animal hair: printed,dyed (including dyed white)</u> | [Change by dyeing or printing]<br><br>[Change by dyeing or printing plus at least one other preparatory or finishing operation ]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]<br>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]<br>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]<br>[CTH] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |
| ex 51.11 (c)   | <u>Other</u><br>- Containing 85 % or more by weight of wool or of fine animal hair :                   | CTH<br><i>As indicated at split heading level</i>  |       | <b>Basket 1 (Endorsed by CRO)</b>                                   |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments |
|----------------|---|---|-------|----------|
| A              | B   | C   | D     | E        |
| 5111.11        | -- Of a weight not exceeding 300 g/m <sup>2</sup>   | <i>As indicated at heading level</i>  |       |          |
| 5111.19        | -- Other  |   |       |          |
| 5111.20        | - Other, mixed mainly or solely with man-made filaments   |   |       |          |
| 5111.30        | - Other, mixed mainly or solely with man-made staple fibres   |   |       |          |
| 5111.90        | - Other   |   |       |          |
| <b>51.12</b>   | <b>Woven fabrics of combed wool or of combed fine animal hair.</b>                                      | <i>As indicated at split heading level</i>  |       |          |
| ex 51.12 (a)   | <u>Woven fabrics of combed wool or of combed fine animal hair: coated or impregnated</u>                | [ CTHS by coating or impregnation (IND) (NOR)]  |       |          |
|                |   | [ CTH (JPN) (CH) (EGY) (COL)(EC) (KOR) (MEX) (CAN) (US) (TUR) (TH) (NZ) (AUS) (HK)]       |       |          |
| ex 51.12 (b)   | <u>Woven fabrics of combed wool or of combed fine animal hair: printed, dyed (including dyed white)</u> | [Change by dyeing or printing]  |       |          |
|                |   | [Change by dyeing or printing plus at least one other preparatory or finishing operation] |       |          |

**Submitted to CRO for decision (Doc. 42.271)  
Issue 16**

**Submitted to CRO for decision (Doc. 41.821)  
Issue 12, 13**

| HS Code Number                                      | Description of goods   | Origin Criteria   | Notes | Comments                          |
|---|--|---|-------|-----------------------------------|
| A   | B  | C   | D     | E                                 |
| ex 51.12 (c)  | <u>Other</u>   | <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]</p> <p>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]</p> <p>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]</p> <p>[CTH]</p> |       | <b>Basket 1 (Endorsed by CRO)</b> |
|   |  | CTH   |       |                                   |
| 5112.11<br>5112.19<br>5112.20<br>5112.30<br>5112.90 | <p>- Containing 85 % or more by weight of wool or of fine animal hair :</p> <p>-- Of a weight not exceeding 200 g/m<sup>2</sup></p> <p>-- Other</p> <p>- Other, mixed mainly or solely with man-made filaments</p> <p>- Other, mixed mainly or solely with man-made staple fibres</p> <p>- Other</p> | <i>As indicated at split heading level</i>  |       |                                   |
| <b>51.13</b>  | <b>Woven fabrics of coarse animal hair or of horsehair.</b>  | <i>As indicated at split heading level</i>  |       |                                   |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments  |
|----------------|--|--|-------|---|
| A              | B  | C  | D     | E   |
| ex 51.13 (a)   | <u>Woven fabrics of coarse animal hair or of horsehair: coated or impregnated</u>                  | [ CTHS by coating or impregnation (IND) (NOR)]<br>[ CTH (JPN) (CH) (EGY) (COL)(EC) (KOR) (MEX) (CAN) (US) (TUR) (TH) (NZ) (AUS) (HK)]  |       | <b>Submitted to CRO for decision (Doc. 42.271)<br/>Issue 16</b>     |
| ex 51.13 (b)   | <u>Woven fabrics of coarse animal hair or of horsehair : printed, dyed (including dyed white )</u> | [Change by dyeing or printing]   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |
|                |  | [Change by dyeing or printing plus at least one other preparatory or finishing operation ]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]<br>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]<br>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]<br>[CTH] |       |   |
| ex 51.13 (c)   | <u>Other</u>   | CTH  |       | <b>Basket 1 (Endorsed by CRO)</b>                                   |

## CHAPTER 52

**Section Note :** Submitted to CRO for decision (Doc.OC0023E2, Issue No.74)

**[Minor processing operations not affecting origin.**

For the purposes of determining the country of origin for goods falling within Section XI that are not wholly obtained in one country, the following individual processes, considered singly, shall not affect the origin of the goods concerned, whether or not such processes result in changes of classification:

- a) Working or finishing one or more edges by hemming, rolling, whipping or similar means or by knotting fringe;
- b) Cutting fabrics, yarns or other textile materials; or separating goods produced in the finished state by cutting along dividing threads;
- c) Assembling or joining goods by sewing or stitching for convenience of shipment or other temporary purposes;
- d) Putting up goods for retail sale or in sets or ensembles. (US)]

**[Product Specific] [Chapter] Residual Rule** Submitted to CRO for decision (Doc.OC0023E2, Issue No.77)

[The country of origin of goods of this Chapter shall be the country in which the textile fabric was woven and knit. (CAN)]

| HS Code Number    | Description of goods  | Origin Criteria  | Notes | Comments                          |
|-------------------|---|--|-------|-----------------------------------|
| A                 | B   | C  | D     | E                                 |
| <b>Chapter 52</b> | <b>Cotton</b>   | As indicated at heading level  |       |                                   |
| <b>52.01</b>      | <b>Cotton, not carded or combed.</b>                            | The origin of the goods shall be the country in which the cotton of this heading is obtained in its natural or unprocessed state |       | <b>Basket 1 (Endorsed by CRO)</b> |
| <b>52.02</b>      | <b>Cotton waste (including yarn waste and garnetted stock).</b> | As indicated at subheading level   |       |                                   |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments  |
|----------------|--|---|-------|---|
| A              | B  | C   | D     | E   |
| 5202.10        | - Yarn waste (including thread waste)  | The origin of the goods shall be the country in which the yarn waste of this subheading is derived from manufacturing or processing operations or from consumption  |       | <b>Basket 1 (Endorsed by CRO)</b>                                   |
|                | - Other :  |   |       |   |
| 5202.91        | -- Garnetted stock   | [CTSH]  |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 1</b>          |
|                |  | [The origin of the goods shall be the country in which non-garnetted materials of cotton is collected or derived from manufacturing or processing operations or from consumption]   |       |   |
| 5202.99        | -- Other   | The origin of the goods shall be the country in which the waste of this subheading is derived from manufacturing or processing operations or from consumption   |       | <b>Basket 1 (Endorsed by CRO)</b>                                   |
| <b>52.03</b>   | <b>Cotton, carded or combed.</b>   | [CC]  |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 2</b>          |
|                |  | [CTH]   |       |   |
| <b>52.04</b>   | <b>Cotton sewing thread, whether or not put up for retail sale.</b>            | As indicated at split heading level   |       |   |
| ex 52.04 (a)   | <u>Cotton sewing thread, whether or not put up for retail sale : processed</u> | [Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]<br>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, coating, folding or cabling] |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 4, 6, 7, 8</b> |



| HS Code Number | Description of goods  | Origin Criteria  | Notes | Comments   |
|----------------|---|--|-------|--|
| A              | B   | C  | D     | E  |
| ex 52.04 (b)   | <u>Cotton sewing thread, whether or not put up for retail sale : printed, dyed (including dyed white)</u> | <p>[CTH, except when the change is the result of merely putting yarns on support]<br/> [CTH, except from headings 52.05 through 52.07]<br/> [CTH, except from headings 52.05 through 52.07, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]<br/> [Change by dyeing or printing]</p> <p>[Change by dyeing or printing accompanied by at least two finishing operations ]<br/> [Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]<br/> [Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> |       | <p><b>Submitted to CRO for decision (Doc. 41.821)</b><br/> <b>Issue 12, 13</b></p> |

| HS Code Number                | Description of goods  | Origin Criteria  | Notes | Comments   |
|-------------------------------|---|--|-------|--|
| A                             | B   | C  | D     | E  |
| ex 52.04 (c)                  | <u>Other</u>  | <p>[CTH, except from headings 52.05 through 52.07]</p> <p>[CTH, except from headings 52.05 through 52.07]</p> <p>[CTH, except when the change is the result of merely putting yarns on support]</p> <p>[CTH, except from headings 52.05 through 52.07, 51.05, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3, 8    |
| 5204.11<br>5204.19<br>5204.20 | <p>- Not put up for retail sale :</p> <p>-- Containing 85 % or more by weight of cotton</p> <p>-- Other</p> <p>- Put up for retail sale</p> | <i>As indicated at split heading level</i>   |       |  |
| <b>52.05</b>                  | <b>Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.</b>                     | <i>As indicated at split heading level</i>   |       |  |
| ex 52.05 (a)                  | <u>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale: processed</u>            | <p>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]</p> <p>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]</p> <p>[CTH, except from heading 52.04 or 52.07]</p>                                 |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 4, 6, 7 |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments  |
|----------------|--|--|-------|---|
| A              | B  | C  | D     | E   |
| ex 52.05 (b)   | <u>Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: printed, dyed (including dyed white)</u> | <p>[CTH, except from headings 52.04, 52.07, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing, accompanied by at least two finishing operations ]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH, except from heading 52.04 or 52.07]</p> |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |

| HS Code Number                                       | Description of goods   | Origin Criteria  | Notes | Comments   |
|--|--|--|-------|--|
| A  | B  | C  | D     | E  |
| ex 52.05 (c)   | <u>Other</u>   | [CTH, except from heading 52.04 or 52.07]<br><br>[CTH, except from headings 52.04, 52.07, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07] |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 3</b> |
| 5205.11<br><br>5205.12<br><br>5205.13<br><br>5205.14 | - Single yarn, of uncombed fibres :<br>-- Measuring 714.29 decitex or more (not exceeding 14 metric number)<br>-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)<br>-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)<br>-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | <i>Decisions as indicated at split heading level</i>   |       |  |

| HS Code Number | Description of goods   | Origin Criteria                            | Notes | Comments |
|----------------|--|--|-------|----------|
| A              | B  | C  | D     | E        |
| 5205.15        | -- Measuring less than 125 decitex (exceeding 80 metric number)  | <i>As indicated at split heading level</i> |       |          |
|                | - Single yarn, of combed fibres :  |  |       |          |
| 5205.21        | -- Measuring 714.29 decitex or more (not exceeding 14 metric number)   |  |       |          |
| 5205.22        | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |  |       |          |
| 5205.23        | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) |  |       |          |
| 5205.24        | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)    |  |       |          |
| 5205.26        | -- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)    |  |       |          |

| HS Code Number | Description of goods   | Origin Criteria                            | Notes | Comments |
|----------------|--|--|-------|----------|
| A              | B  | C  | D     | E        |
| 5205.27        | -- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)                                 | <i>As indicated at split heading level</i> |       |          |
| 5205.28        | -- Measuring less than 83.33 decitex (exceeding 120 metric number)<br>- Multiple (folded) or cabled yarn, of uncombed fibres :   |  |       |          |
| 5205.31        | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)   |  |       |          |
| 5205.32        | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) |  |       |          |
| 5205.33        | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) |  |       |          |

| HS Code Number | Description of goods   | Origin Criteria                            | Notes | Comments |
|----------------|--|--|-------|----------|
| A              | B  | C  | D     | E        |
| 5205.34        | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | <i>As indicated at split heading level</i> |       |          |
| 5205.35        | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)  |  |       |          |
|                | - Multiple (folded) or cabled yarn, of combed fibres :   |  |       |          |
| 5205.41        | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)   |  |       |          |
| 5205.42        | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) |  |       |          |
| 5205.43        | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) |  |       |          |

| HS Code Number | Description of goods   | Origin Criteria                            | Notes | Comments |
|----------------|--|--|-------|----------|
| A              | B  | C  | D     | E        |
| 5205.44        | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | <i>As indicated at split heading level</i> |       |          |
| 5205.46        | -- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)    |  |       |          |
| 5205.47        | -- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) |  |       |          |
| 5205.48        | -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)   |  |       |          |
| <b>52.06</b>   | <b>Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.</b>  | <i>As indicated at split heading level</i> |       |          |



| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments   |
|----------------|---|---|-------|--|
| A              | B   | C   | D     | E  |
| ex 52.06 (a)   | <u>Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale : processed</u>                            | <p>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]</p> <p>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]<br/>[CTH, except from heading 52.04 or 52.07]<br/>[CTH, except from headings 52.04, 52.07, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p>   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 4, 6, 7</b> |
| ex 52.06 (b)   | <u>Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale : printed, dyed (including dyed white)</u> | <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing, accompanied by at least two finishing operations]<br/>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b>  |

| HS Code Number         | Description of goods   | Origin Criteria   | Notes | Comments   |
|------------------------|--|---|-------|--|
| A                      | B  | C   | D     | E  |
| ex 52.06 (c)           | <u>Other</u>   | <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH, except from heading 52.04 or 52.07]</p> <p>[CTH, except from heading 52.04 or 52.07]</p> <p>[CTH, except from headings 52.04, 52.07, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3 |
| 5206.11<br><br>5206.12 | <p>- Single yarn, of uncombed fibres :</p> <p>-- Measuring 714.29 decitex or more (not exceeding 14 metric number)</p> <p>-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)</p> | As indicated at split heading level   |       |  |

| HS Code Number | Description of goods   | Origin Criteria                            | Notes | Comments |
|----------------|--|--|-------|----------|
| A              | B  | C  | D     | E        |
| 5206.13        | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | <i>As indicated at split heading level</i> |       |          |
| 5206.14        | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)    |  |       |          |
| 5206.15        | -- Measuring less than 125 decitex (exceeding 80 metric number)<br>- Single yarn, of combed fibres :                                   |  |       |          |
| 5206.21        | -- Measuring 714.29 decitex or more (not exceeding 14 metric number)   |  |       |          |
| 5206.22        | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |  |       |          |

| HS Code Number | Description of goods   | Origin Criteria                            | Notes | Comments |
|----------------|--|--|-------|----------|
| A              | B  | C  | D     | E        |
| 5206.23        | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)                                 | <i>As indicated at split heading level</i> |       |          |
| 5206.24        | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)                                    |  |       |          |
| 5206.25        | -- Measuring less than 125 decitex (exceeding 80 metric number)  |  |       |          |
| 5206.31        | - Multiple (folded) or cabled yarn, of uncombed fibres :<br>-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)       |  |       |          |
| 5206.32        | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) |  |       |          |

| HS Code Number | Description of goods   | Origin Criteria                            | Notes | Comments |
|----------------|--|--|-------|----------|
| A              | B  | C  | D     | E        |
| 5206.33        | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | <i>As indicated at split heading level</i> |       |          |
| 5206.34        | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    |  |       |          |
| 5206.35        | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)  |  |       |          |
|                | - Multiple (folded) or cabled yarn, of combed fibres :   |  |       |          |
| 5206.41        | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)   |  |       |          |
| 5206.42        | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) |  |       |          |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments   |
|----------------|--|---|-------|--|
| A              | B  | C   | D     | E  |
| 5206.43        | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | <i>As indicated at split heading level</i>  |       |  |
| 5206.44        | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    |   |       |  |
| 5206.45        | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)  |   |       |  |
| <b>52.07</b>   | <b>Cotton yarn (other than sewing thread) put up for retail sale.</b>  | <i>As indicated at split heading level</i>  |       |  |
| ex 52.07 (a)   | <u>Cotton yarn (other than sewing thread) put up for retail sale: processed</u>  | [Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]<br>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]<br>[CTH, except from headings 52.04 through 52.06] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 4, 6, 7</b> |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments   |
|----------------|--|--|-------|--|
| A              | B  | C  | D     | E  |
| ex 52.07 (b)   | <u>Cotton yarn (other than sewing thread) put up for retail sale: printed, dyed (including dyed white)</u> | <p>[CTH, except from headings 52.04 through 52.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing, accompanied by at least two finishing operations ]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product ]</p> <p>[CTH, except from headings 52.04 through 52.06]</p> |       | <p><b>Submitted to CRO for decision (Doc. 41.821)</b></p> <p><b>Issue 12, 13</b></p> |
| ex 52.07 (c)   | <u>Other</u>   | <p>[CTH, except from headings 52.04 through 52.06]</p>   |       | <p><b>Submitted to CRO for decision (Doc. 41.821)</b></p> <p><b>Issue 3</b></p>      |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments   |
|----------------|--|---|-------|--|
| A              | B  | C   | D     | E  |
|                |  | [CTH, except from headings 52.04 through 52.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]                  |       |  |
| 5207.10        | - Containing 85 % or more by weight of cotton  | <i>As indicated at split heading level</i>  |       |  |
| 5207.90        | - Other  |   |       |  |
| <b>52.08</b>   | <b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>                                   | <i>As indicated at split heading level</i>  |       |  |
| ex 52.08 (a)   | <u>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup> : coated or impregnated</u>            | [ CTHS by coating or impregnation (IND) (NOR)]<br>[ CTH, except from heading 52.09 (JPN) (CH) (EGY)(COL) (EC) (KOR) (MEX) (CAN) (US) (TUR) (NZ) (AUS) (HK)] |       | <b>Submitted to CRO for decision (Doc. 42.271)</b><br><b>Issue 16</b><br><br><b>Submitted to CRO for decision (Doc. 41.821)</b><br><b>Issue 11</b><br><br><b>Submitted to CRO for decision (Doc. 41.821)</b><br><b>Issue 9</b> |
| ex 52.08 (b)   | <u>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup> : bleached (other than dyed white)</u> | [CTHS by bleaching]<br>[CTH, except from heading 52.09]   |       |  |
| ex 52.08 (c)   | <u>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup> : down-proof finished</u>              | [CTHS by down-proof finishing]<br>[CTH, except from heading 52.09]  |       |  |



| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments  |
|----------------|--|---|-------|---|
| A              | B  | C   | D     | E   |
| ex 52.08 (d)   | <u>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup> : printed, dyed (including dyed white)</u> | [Change by dyeing or printing]<br><br>[Change by dyeing or printing plus at least one other preparatory or finishing operation ]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]<br>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]<br>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]<br>[CTH, except from heading 52.09] |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 12, 13</b> |
| ex 52.08(e)    | <u>Other</u>   | CTH, except from heading 52.09  |       | <b>Basket 1 (Endorsed by CRO)</b>                               |
|                | - Unbleached :   | <i>As indicated at split heading level</i>  |       |   |
| 5208.11        | -- Plain weave, weighing not more than 100 g/m <sup>2</sup>  |   |       |   |
| 5208.12        | -- Plain weave, weighing more than 100 g/m <sup>2</sup>  |   |       |   |

| HS Code Number | Description of goods  | Origin Criteria                            | Notes | Comments |
|----------------|---|--|-------|----------|
| A              | B   | C  | D     | E        |
| 5208.13        | -- 3-thread or 4-thread twill, including cross twill        | <i>As indicated at split heading level</i> |       |          |
| 5208.19        | -- Other fabrics  |  |       |          |
|                | - Bleached :  |  |       |          |
| 5208.21        | -- Plain weave, weighing not more than 100 g/m <sup>2</sup> |  |       |          |
| 5208.22        | -- Plain weave, weighing more than 100 g/m <sup>2</sup>     |  |       |          |
| 5208.23        | -- 3-thread or 4-thread twill, including cross twill        |  |       |          |
| 5208.29        | -- Other fabrics  |  |       |          |
|                | - Dyed :  |  |       |          |
| 5208.31        | -- Plain weave, weighing not more than 100 g/m <sup>2</sup> |  |       |          |
| 5208.32        | -- Plain weave, weighing more than 100 g/m <sup>2</sup>     |  |       |          |
| 5208.33        | - 3-thread or 4-thread twill, including cross twill         |  |       |          |
| 5208.39        | -- Other fabrics  |  |       |          |
|                | - Of yarns of different colours :                           |  |       |          |
| 5208.41        | -- Plain weave, weighing not more than 100 g/m <sup>2</sup> |  |       |          |
| 5208.42        | -- Plain weave, weighing more than 100 g/m <sup>2</sup>     |  |       |          |
| 5208.43        | -- 3-thread or 4-thread twill, including cross twill        |  |       |          |
| 5208.49        | -- Other fabrics  |  |       |          |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments   |
|----------------|--|---|-------|--|
| A              | B  | C   | D     | E  |
| 5208.51        | - Printed :<br>-- Plain weave, weighing not more than 100 g/m <sup>2</sup>   | <i>As indicated at split heading level</i>  |       |  |
| 5208.52        | -- Plain weave, weighing more than 100 g/m <sup>2</sup>  |   |       |  |
| 5208.53        | -- 3-thread or 4-thread twill, including cross twill   |   |       |  |
| 5208.59        | -- Other fabrics   |   |       |  |
| <b>52.09</b>   | <b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>                                 | <i>As indicated at split heading level</i>  |       |  |
| ex 52.09 (a)   | <u>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>: coated or impregnated</u>            | [CTHS by coating or impregnation(IND)(NOR)]<br>[CTH, except from heading 52.08 (JPN) (CH) (EGY)(COL) (EC) (KOR) (MEX) (CAN) (US) (TUR) (NZ) (AUS) (HK)] |       | <b>Submitted to CRO for decision (Doc. 42.271)<br/>Issue 16</b><br><br><b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 11</b> |
| ex 52.09 (b)   | <u>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>: bleached (other than dyed white)</u> | [CTHS by bleaching]<br>[CTH, except from heading 52.08]   |       |  |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments  |
|----------------|--|--|-------|---|
| A              | B  | C  | D     | E   |
| ex 52.09 (c)   | <u>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>: down-proof finished</u>                  | [CTHS by down-proof finishing]<br>[CTH, except from heading 52.08]   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 9</b>      |
| ex 52.09 (d)   | <u>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>: printed, dyed (including dyed white)</u> | [Change by dyeing or printing]<br><br>[Change by dyeing or printing plus at least one other preparatory or finishing operation]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]<br>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]<br>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]<br>[CTH, except from heading 52.08] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |
| ex 52.09 (e)   | <u>Other</u>   | CTH, except from heading 52.08   |       | <b>Basket 1 (Endorsed by CRO)</b>                                   |
| 5209.11        | - Unbleached :<br>-- Plain weave   | <i>As indicated at split heading level</i>   |       |   |

| HS Code Number | Description of goods  | Origin Criteria                            | Notes | Comments |
|----------------|---|--|-------|----------|
| A              | B   | C  | D     | E        |
| 5209.12        | -- 3-thread or 4-thread twill, including cross twill                  | <i>As indicated at split heading level</i> |       |          |
| 5209.19        | -- Other fabrics  |  |       |          |
|                | - Bleached :  |  |       |          |
| 5209.21        | -- Plain weave  |  |       |          |
| 5209.22        | -- 3-thread or 4-thread twill, including cross twill                  |  |       |          |
| 5209.29        | -- Other fabrics  |  |       |          |
|                | - Dyed :  |  |       |          |
| 5209.31        | -- Plain weave  |  |       |          |
| 5209.32        | -- 3-thread or 4-thread twill, including cross twill                  |  |       |          |
| 5209.39        | -- Other fabrics  |  |       |          |
|                | - Of yarns of different colours :                                     |  |       |          |
| 5209.41        | -- Plain weave  |  |       |          |
| 5209.42        | -- Denim  |  |       |          |
| 5209.43        | -- Other fabrics of 3-thread or 4-thread twill, including cross twill |  |       |          |
| 5209.49        | -- Other fabrics  |  |       |          |
|                | - Printed :   |  |       |          |
| 5209.51        | -- Plain weave  |  |       |          |
| 5209.52        | -- 3-thread or 4-thread twill, including cross twill                  |  |       |          |
| 5209.59        | -- Other fabrics  |  |       |          |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments   |
|----------------|--|---|-------|--|
| A              | B  | C   | D     | E  |
| 52.10          | <b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b>                                  | <i>As indicated at split heading level</i>  |       |  |
| ex 52.10 (a)   | <u>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup> : coated or impregnated</u>            | [ CTHS by coating or impregnation (IND) (NOR)]<br>[ CTH, except from heading 52.11 (JPN) (CH) (EGY)(COL) (EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (NZ) (AUS) (HK)] |       | <b>Submitted to CRO for decision (Doc. 42.271 )<br/>Issue 16</b> |
| ex 52.10 (b)   | <u>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup> : bleached (other than dyed white)</u> | [CTHS by bleaching]<br>[CTH, except from heading 52.11]   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 11</b>  |
| ex 52.10 (c)   | <u>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup> : down-proof finished</u>              | [CTHS by down-proof finishing]<br>[CTH, except from heading 52.11]  |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 9</b>   |

| HS Code Number                | Description of goods  | Origin Criteria  | Notes | Comments  |
|-------------------------------|---|--|-------|---|
| A                             | B   | C  | D     | E   |
| ex 52.10 (d)                  | <u>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup> : printed, dyed (including dyed white )</u> | <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing plus one other preparatory or finishing operation ]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]</p> <p>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]</p> <p>[ Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]</p> <p>[CTH, except from heading 52.11]</p> |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 12, 13</b> |
| ex 52.10 (e)                  | <u>Other</u>  | CTH, except from heading 52.11   |       | <b>Basket 1 (Endorsed by CRO)</b>                               |
| 5210.11<br>5210.12<br>5210.19 | <p>- Unbleached :</p> <p>-- Plain weave</p> <p>-- 3-thread or 4-thread twill, including cross twill</p> <p>-- Other fabrics</p> <p>- Bleached :</p>   | <i>As indicated at split heading level</i>   |       |   |

| HS Code Number | Description of goods  | Origin Criteria                            | Notes | Comments |
|----------------|---|--|-------|----------|
| A              | B   | C  | D     | E        |
| 5210.21        | -- Plain weave  | <i>As indicated at split heading level</i> |       |          |
| 5210.22        | -- 3-thread or 4-thread twill, including cross twill  |  |       |          |
| 5210.29        | -- Other fabrics  |  |       |          |
|                | - Dyed :  |  |       |          |
| 5210.31        | -- Plain weave  |  |       |          |
| 5210.32        | -- 3-thread or 4-thread twill, including cross twill  |  |       |          |
| 5210.39        | -- Other fabrics  |  |       |          |
|                | - Of yarns of different colours :   |  |       |          |
| 5210.41        | -- Plain weave  |  |       |          |
| 5210.42        | -- 3-thread or 4-thread twill, including cross twill  |  |       |          |
| 5210.49        | -- Other fabrics  |  |       |          |
|                | - Printed :   |  |       |          |
| 5210.51        | -- Plain weave  |  |       |          |
| 5210.52        | -- 3-thread or 4-thread twill, including cross twill  |  |       |          |
| 5210.59        | -- Other fabrics  |  |       |          |
| <b>52.11</b>   | <b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b> | <i>As indicated at split heading level</i> |       |          |



| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments  |
|----------------|---|---|-------|---|
| A              | B   | C   | D     | E   |
| ex 52.11 (a)   | <u>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.: coated or impregnated</u>                | [ CTHS by coating or impregnation (IND) (NOR)]<br>[ CTH, except from heading 52.10 (JPN) (CH) (EGY)(COL) (EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (NZ) (AUS) (HK)] |       | <b>Submitted to CRO for decision (Doc. 42.271 ) Issue 16</b>    |
| ex 52.11 (b)   | <u>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.: bleached (other than dyed white )</u>    | [CTHS by bleaching]<br>[CTH, except from heading 52.10]   |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 11</b>     |
| ex 52.11 (c)   | <u>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.: down-proof finished</u>                  | [CTHS by down-proof finishing]<br>[CTH, except from heading 52.10]  |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 9</b>      |
| ex 52.11 (d)   | <u>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.: printed,dyed (including dyed white )</u> | [Change by dyeing or printing]  |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 12, 13</b> |

| HS Code Number | Description of goods         | Origin Criteria  | Notes | Comments                          |
|----------------|------------------------------|--|-------|-----------------------------------|
| A              | B                            | C  | D     | E                                 |
| ex 52.11 (e)   | <u>Other</u>                 | <p>[Change by dyeing or printing plus at least one other preparatory or finishing operation ]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]</p> <p>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]</p> <p>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]</p> <p>[CTH, except from heading 52.10]</p> |       | <b>Basket 1 (Endorsed by CRO)</b> |
|                |                              | CTH, except from heading 52.10   |       |                                   |
| 5211.11        | - Unbleached :               | <i>As indicated at split heading level</i>   |       |                                   |
| 5211.12        | -- Plain weave               |  |       |                                   |
|                | -- 3-thread or 4-thread      |  |       |                                   |
| 5211.19        | twill, including cross twill |  |       |                                   |
|                | -- Other fabrics             |  |       |                                   |
|                | - Bleached :                 |  |       |                                   |
| 5211.21        | -- Plain weave               |  |       |                                   |
| 5211.22        | -- 3-thread or 4-thread      |  |       |                                   |
|                | twill, including cross twill |  |       |                                   |
| 5211.29        | -- Other fabrics             |  |       |                                   |
|                | - Dyed :                     |  |       |                                   |
| 5211.31        | -- Plain weave               |  |       |                                   |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments  |
|----------------|--|---|-------|---|
| A              | B  | C   | D     | E   |
| 5211.32        | -- 3-thread or 4-thread twill, including cross twill                   | <i>As indicated at split heading level</i>  |       |   |
| 5211.39        | -- Other fabrics   |   |       |   |
|                | - Of yarns of different colours :                                      |   |       |   |
| 5211.41        | -- Plain weave   |   |       |   |
| 5211.42        | -- Denim   |   |       |   |
| 5211.43        | -- Other fabrics of 3-thread or 4-thread twill, including cross twill  |   |       |   |
| 5211.49        | -- Other fabrics   |   |       |   |
|                | - Printed :  |   |       |   |
| 5211.51        | -- Plain weave   |   |       |   |
| 5211.52        | -- 3-thread or 4-thread twill, including cross twill                   |   |       |   |
| 5211.59        | -- Other fabrics   |   |       |   |
| <b>52.12</b>   | <b>Other woven fabrics of cotton.</b>                                  | <i>As indicated at split heading level</i>  |       |   |
| ex 52.12 (a)   | <u>Other woven fabrics of cotton: coated or impregnated</u>            | [ CTHS by coating or impregnation(IND)(NOR)]<br>[ CTH (JPN) (CH) (EGY) (COL)(EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (TH) (NZ) (AUS) (HK)] |       | Submitted to CRO for decision (Doc. 42.271 )<br>Issue 16<br><br>Submitted to CRO for decision (Doc. 41.821)<br>Issue 11<br><br>Submitted to CRO for decision (Doc. 41.821)<br>Issue 9 |
| ex 52.12 (b)   | <u>Other woven fabrics of cotton: bleached (other than dyed white)</u> | [CTHS by bleaching]<br>[CTH]  |       |   |
| ex 52.12 (c)   | <u>Other woven fabrics of cotton: down-proof finished</u>              | [CTHS by down-proof finishing]<br>[CTH]   |       |   |

| HS Code Number                                      | Description of goods  | Origin Criteria   | Notes | Comments  |
|---|---|---|-------|---|
| A   | B   | C   | D     | E   |
| ex 52. 12 (d)                                       | <u>Other woven fabrics of cotton: printed, dyed (including dyed white)</u>  | <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing plus at least one other preparatory or finishing operation ]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]</p> <p>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]</p> <p>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]</p> <p>[CTH]</p> |       | <p><b>Submitted to CRO for decision ( Doc. 41.821)</b></p> <p><b>Issue 12, 13</b></p> |
| ex 52.12 (e)  | <u>Other</u>  | CTH   |       | <b>Basket 1 (Endorsed by CRO)</b>   |
| 5212.11<br>5212.12<br>5212.13<br>5212.14<br>5212.15 | - Weighing not more than 200 g/m <sup>2</sup> :<br>-- Unbleached<br>-- Bleached<br>-- Dyed<br>-- Of yarns of different colours<br>-- Printed<br>- Weighing more than 200 g/m <sup>2</sup> : | <i>As indicated at split heading level</i>  |       |   |

| HS Code Number | Description of goods            | Origin Criteria | Notes | Comments |
|----------------|---------------------------------|-----------------|-------|----------|
| A              | B                               | C               | D     | E        |
| 5212.21        | -- Unbleached                   |                 |       |          |
| 5212.22        | -- Bleached                     |                 |       |          |
| 5212.23        | -- Dyed                         |                 |       |          |
| 5212.24        | --Of yarns of different colours |                 |       |          |
| 5212.25        | -- Printed                      |                 |       |          |

## CHAPTER 53

**Section Note :** Submitted to CRO for decision (Doc.OC0023E2, Issue No.74)

**[Minor processing operations not affecting origin.**

For the purposes of determining the country of origin for goods falling within Section XI that are not wholly obtained in one country, the following individual processes, considered singly, shall not affect the origin of the goods concerned, whether or not such processes result in changes of classification:

- a) Working or finishing one or more edges by hemming, rolling, whipping or similar means or by knotting fringe;
- b) Cutting fabrics, yarns or other textile materials; or separating goods produced in the finished state by cutting along dividing threads;
- c) Assembling or joining goods by sewing or stitching for convenience of shipment or other temporary purposes;
- d) Putting up goods for retail sale or in sets or ensembles. (US)]

**[Product Specific] [Chapter] Residual Rule** Submitted to CRO for decision (Doc.OC0023E2, Issue No.77)

[The country of origin of goods of this Chapter shall be the country in which the textile fabric was woven and knit. (CAN)]

| HS Code Number | Description of goods  | Origin Criteria                            | Notes | Comments |
|----------------|---|--|-------|----------|
| A              | B   | C  | D     | E        |
| Chapter 53     | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn                          | <i>As indicated at heading level</i>       |       |          |
| 53.01          | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). | <i>As indicated at split heading level</i> |       |          |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments   |
|----------------|--|--|-------|--|
| A              | B  | C  | D     | E  |
| ex 53.01 (a)   | <u>Flax, raw or processed but not spun</u>   | The origin of the goods shall be the country in which the flax of this split heading is obtained in its natural or unprocessed state   |       | <b>Basket 1 (Endorsed by CRO)</b>                          |
| ex 53.01 (b)   | <u>Garnetted stock</u>   | [CTHS]<br><br>[The origin of the goods of this split heading shall be the country in which the non-garnetted material is collected or derived from manufacturing or processing operations or from consumption] |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 1</b> |
| ex 53.01 (c)   | <u>Other</u>   | The origin of the goods of this split heading shall be the country in which the flax tow and waste of this split heading are derived from manufacturing or processing operations or from consumption           |       | <b>Basket 1 (Endorsed by CRO)</b>                          |
| 5301.10        | - Flax, raw or retted<br>Flax, broken, scutched, hackled or otherwise processed, but not spun :  | <i>As indicated at the split heading level</i>   |       |  |
| 5301.21        | -- Broken or scutched  |  |       |  |
| 5301.29        | -- Other   |  |       |  |
| 5301.30        | - Flax tow and waste   |  |       |  |
| <b>53.02</b>   | <b>True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</b> | <i>As indicated at split heading level</i>   |       |  |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments  |
|----------------|---|---|-------|---|
| A              | B   | C   | D     | E   |
| ex 53.02 (a)   | <u>True hemp, raw or processed but not spun</u>   | The origin of the goods shall be the country in which the true hemp of this split heading is obtained in their natural or unprocessed state   |       | <b>Basket 1 (Endorsed by CRO)</b>                           |
| ex 53.02 (b)   | <u>Garnetted stock</u>  | [CTHS]<br><br>[The origin of the goods of this split heading shall be the country in which the non-garnetted material is collected or derived from manufacturing or processing operations or from consumption ] |       | <b>Submitted to CRO for decision (Doc. 41.821 ) Issue 1</b> |
| ex 53.02 (c)   | <u>Other</u>  | The origin of the goods of this split heading shall be the country in which the tow and waste of this split heading are derived from manufacturing or processing operations or from consumption                 |       | <b>Basket 1 (Endorsed by CRO)</b>                           |
| 5302.10        | - True hemp, raw or retted  | <i>As indicated the split heading level</i>   |       |   |
| 5302.90        | - Other   |   |       |   |
| <b>53.03</b>   | <b>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).</b> | <i>As indicated at split heading level</i>  |       |   |
| ex 53.03 (a)   | <u>Jute and other textile bast fibres, raw or processed but not spun</u>  | The origin of the goods shall be the country in which the jute and other textile bast fibres of this split heading are obtained in their natural or unprocessed state   |       | <b>Basket 1 (Endorsed by CRO)</b>                           |



| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments   |
|----------------|--|---|-------|--|
| A              | B  | C   | D     | E  |
| ex 53.03 (b)   | <u>Garnetted stock</u>   | [CTHS]<br><br>[The origin of the goods of this split heading shall be the country in which the non-garnetted material is collected or derived from manufacturing or processing operations or from consumption ] |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 1</b> |
| ex 53.03 (c)   | <u>Other</u>   | The origin of the goods of this split heading shall be the country in which the tow and waste of this split heading are derived from manufacturing or processing operations or from consumption                 |       | <b>Basket 1 (Endorsed by CRO)</b>                          |
| 5303.10        | - Jute and other textile bast fibres, raw or retted  | <i>As indicated at split heading level</i>  |       |  |
| 5303.90        | - Other  |   |       |  |
| <b>53.04</b>   | <b>Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).</b> | <i>As indicated at split heading level</i>  |       |  |
| ex 53.04 (a)   | <u>Sisal and other textile fibres of the genus Agave, raw or processed but not spun</u>  | The origin of the goods shall be the country in which the sisal and other textile fibres of the genus Agave of this split heading are obtained in their natural or unprocessed state                            |       | <b>Basket 1 (Endorsed by CRO)</b>                          |
| ex 53.04 (b)   | <u>Garnetted stock</u>   | [CTHS]  |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 1</b> |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments                          |
|----------------|--|--|-------|-----------------------------------|
| A              | B  | C  | D     | E                                 |
| ex 53.04 (c)   | <u>Other</u>   | <p>[The origin of the goods of this split heading shall be the country in which the non-garnetted material is collected or derived from manufacturing or processing operations or from consumption]</p> <p>The origin of the goods of this split heading shall be the country in which the tow and waste of this split heading are derived from manufacturing or processing operations or from consumption</p> |       | <b>Basket 1 (Endorsed by CRO)</b> |
| 5304.10        | - Sisal and other textile fibres of the genus Agave, raw   | <i>As indicated at split heading level</i>   |       |                                   |
| 5304.90        | - Other  |  |       |                                   |
| <b>53.05</b>   | <b>Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).</b> | <i>As indicated at split heading level</i>   |       |                                   |
| ex 53.05 (a)   | <u>Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun</u>   | The origin of the goods shall be the country in which the coconut, abaca, ramie and other vegetable textile fibres of this split heading are obtained in their natural or unprocessed state  |       | <b>Basket 1 (Endorsed by CRO)</b> |

| HS Code Number   | Description of goods   | Origin Criteria   | Notes | Comments   |
|--|--|---|-------|--|
| A  | B  | C   | D     | E  |
| ex 53.05 (b)   | <u>Garnetted stock of these fibres</u>   | [CTHS]<br><br>[The origin of the goods of this split heading shall be the country in which the non-garnetted material is collected or derived from manufacturing or processing operations or from consumption ]   |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 1</b>       |
| ex 53.05 (c)   | <u>Other</u>   | The origin of the goods of this split heading shall be the country in which the tow, noils and waste of this split heading are derived from manufacturing or processing operations or from consumption  |       | <b>Basket 1 (Endorsed by CRO)</b>                                |
| 5305.11<br>5305.19<br>5305.21<br>5305.29<br>5305.91<br>5305.99 | - Of coconut (coir) :<br>-- Raw<br>-- Other<br>- Of abaca :<br>-- Raw<br>-- Other<br>- Other :<br>-- Raw<br>-- Other | <i>As indicated at split heading level</i>  |       |  |
| <b>53.06</b>   | <b><i>Flax yarn.</i></b>   | <i>As indicated at split heading level</i>  |       |  |
| ex 53.06 (a)   | <u>Flax yarn; processed</u>  | [Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing ]<br>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling ]<br>[CTH] |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 4, 6, 7</b> |

| HS Code Number | Description of goods                                    | Origin Criteria   | Notes | Comments   |
|----------------|---|---|-------|--|
| A              | B   | C   | D     | E  |
| ex 53.06 (b)   | <u>Flax yarn: printed, dyed (including dyed white )</u> | <p>[CTH, except from headings 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing accompanied by at least two finishing operations ]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH]</p> |       | <p><b>Submitted to CRO for decision (Doc. 41.821) Issue 12, 13</b></p> |
| ex 53.06 (c)   | <u>Other</u>  | [CTH]   |       | <p><b>Submitted to CRO for decision (Doc. 41.821) Issue 3</b></p>      |

| HS Code Number     | Description of goods  | Origin Criteria  | Notes | Comments   |
|--------------------|---|--|-------|--|
| A                  | B   | C  | D     | E  |
|                    |   | [CTH, except from headings 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]  |       |  |
| 5306.10<br>5306.20 | - Single<br>Multiple (folded) or cabled   | <i>As indicated at split heading level</i>   |       |  |
| <b>53.07</b>       | <b>Yarn of jute or of other textile bast fibres of heading No. 53.03.</b>                                       | <i>As indicated at split heading level</i>   |       |  |
| ex 53.07 (a)       | <u>Yarn of jute or of other textile bast fibres of heading No. 53.03: processed</u>                             | [Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]<br>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]<br>[CTH]<br>[CTH, except from headings 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 4, 6, 7</b> |
| ex 53.07 (b)       | <u>Yarn of jute or of other textile bast fibres of heading No. 53.03: printed, dyed (including dyed white )</u> | [Change by dyeing or printing]   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b>  |
|                    |   | [Change by dyeing or printing, accompanied by at least two finishing operations ]  |       |  |

| HS Code Number     | Description of goods   | Origin Criteria  | Notes | Comments   |
|--------------------|--|--|-------|--|
| A                  | B  | C  | D     | E  |
| ex 53.07 (c)       | <u>Other</u>   | <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH]</p> <p>[CTH]</p> <p>[CTH, except from headings 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3       |
| 5307.10<br>5307.20 | - Single<br>- Multiple (folded) or cabled                            | <i>As indicated at split heading level</i>   |       |  |
| <b>53.08</b>       | <b>Yarn of other vegetable textile fibres; paper yarn.</b>           | <i>As indicated at split heading level</i>   |       |  |
| ex 53.08 (a)       | <u>Yarn of other vegetable textile fibres; paper yarn: processed</u> | [Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]  |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 4, 6, 7 |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments  |
|----------------|---|---|-------|---|
| A              | B   | C   | D     | E   |
| ex 53.08 (b)   | <u>Yarn of other vegetable textile fibres; paper yarn: printed, dyed (including dyed white)</u> | <p>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]<br/>[CTH]<br/>[CTH, except from headings 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing, accompanied by at least two finishing operations ]<br/>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]<br/>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]<br/>[CTH]</p> |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |

| HS Code Number                           | Description of goods   | Origin Criteria   | Notes | Comments  |
|--|--|---|-------|---|
| A  | B  | C   | D     | E   |
| ex 53.08 (c)                             | <u>Other</u>   | [CTH]<br><br>[CTH, except from headings 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]                |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 3</b>      |
| 5308.10<br>5308.20<br>5308.30<br>5308.90 | - Coir yarn<br>- True hemp yarn<br>- Paper yarn<br>- Other               | <i>As indicated at split heading level</i>  |       |   |
| <b>53.09</b>                             | <b>Woven fabrics of flax.</b>  | <i>As indicated at split heading level</i>  |       |   |
| ex 53.09 (a)                             | <u>Woven fabrics of flax : coated or impregnated</u>                     | [ CTHS by coating or impregnation (IND) (NOR)]<br>[ CTH (JPN) (CH) (EGY) (COL)(EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (MAL) (TH) (NZ) (AUS) (HK)] |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 16</b>     |
| ex 53.09 (b)                             | <u>Woven fabrics of flax: bleached (other than dyed white)</u>           | [CTHS by bleaching ]<br>[CTH]   |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 11</b>     |
| ex 53.09 (c)                             | <u>Other woven fabrics of flax: printed, dyed (including dyed white)</u> | [Change by dyeing or printing]<br><br>[Change by dyeing or printing plus at least one other preparatory or finishing operation ]                  |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 12, 13</b> |



| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments                          |
|----------------|--|---|-------|-----------------------------------|
| A              | B  | C   | D     | E                                 |
| ex 53.09 (d)   | <u>Other</u>   | <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]</p> <p>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]</p> <p>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]</p> <p>[CTH]</p> |       | <b>Basket 1 (Endorsed by CRO)</b> |
|                |  | CTH   |       |                                   |
| 5309.11        | - Containing 85 % or more by weight of flax :                                      | <i>As indicated at split heading level</i>  |       |                                   |
| 5309.19        | -- Unbleached or bleached  |   |       |                                   |
| 5309.21        | -- Other   |   |       |                                   |
| 5309.29        | - Containing less than 85 % by weight of flax:                                     |   |       |                                   |
|                | -- Unbleached or bleached  |   |       |                                   |
|                | -- Other   |   |       |                                   |
| <b>53.10</b>   | <b>Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.</b> | As indicated at split heading level   |       |                                   |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments  |
|----------------|---|---|-------|---|
| A              | B   | C   | D     | E   |
| ex 53.10 (a)   | <u>Woven fabrics of jute or of other textile bast fibres of heading No. 53.03: coated or impregnated</u>                | [ CTHS by coating or impregnation (IND) (NOR)]<br>[ CTH (JPN) (CH) (EGY) (COL)(EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (MAL) (TH) (NZ) (AUS) (HK)]   |       | <b>Submitted to CRO for decision (Doc. 42.271)<br/>Issue 16</b>     |
| ex 53.10 (b)   | <u>Woven fabrics of jute or of other textile bast fibres of heading No. 53.03: bleached (other than dyed white)</u>     | [CTHS by bleaching]<br>[CTH]  |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 11</b>     |
| ex 53.10 (c)   | <u>Woven fabrics of jute or of other textile bast fibres of heading No. 53.03: printed, dyed (including dyed white)</u> | [Change by dyeing or printing ]<br><br>[Change by dyeing or printing plus at least one other preparatory or finishing operation]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]<br>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]<br>[ Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]<br>[CTH] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |

| HS Code Number     | Description of goods  | Origin Criteria   | Notes | Comments  |
|--------------------|---|---|-------|---|
| A                  | B   | C   | D     | E   |
| ex 53.10 (d)       | <u>Other</u>  | CTH   |       | <b>Basket 1 (Endorsed by CRO)</b>                                   |
| 5310.10<br>5310.90 | - Unbleached<br>Other   | <i>As indicated at split heading level</i>  |       |   |
| <b>53.11</b>       | <b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>                                      | <i>As indicated at split heading level</i>  |       |   |
| ex 53.11 (a)       | <u>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: coated or impregnated</u>                | [ CTHS by coating or impregnation (IND) (NOR)]<br>[ CTH (JPN) (CH) (EGY) (COL)(EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (MAL) (TH) (NZ) (AUS) (HK)] |       | <b>Submitted to CRO for decision (Doc. 42.271 )<br/>Issue 16</b>    |
| ex 53.11 (b)       | <u>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: bleached (other than dyed white)</u>     | [CTHS by bleaching]<br>[CTH]  |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 11</b>     |
| ex 53.11 (c)       | <u>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: printed, dyed (including dyed white)</u> | [Change by dyeing or printing ]<br><br>[Change by dyeing or printing plus at least one other preparatory or finishing operation ]                 |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |

| HS Code Number | Description of goods | Origin Criteria  | Notes | Comments                          |
|----------------|----------------------|--|-------|-----------------------------------|
| A              | B                    | C  | D     | E                                 |
| ex 53.11 (d)   | <u>Other</u>         | [Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]<br>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]<br>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]<br>[CTH] |       | <b>Basket 1 (Endorsed by CRO)</b> |
|                |                      | CTH  |       |                                   |

## CHAPTER 54

**Section Note :** Submitted to CRO for decision (Doc.OC0023E2, Issue No.74)

**[Minor processing operations not affecting origin.**

For the purposes of determining the country of origin for goods falling within Section XI that are not wholly obtained in one country, the following individual processes, considered singly, shall not affect the origin of the goods concerned, whether or not such processes result in changes of classification:

- a) Working or finishing one or more edges by hemming, rolling, whipping or similar means or by knotting fringe;
- b) Cutting fabrics, yarns or other textile materials; or separating goods produced in the finished state by cutting along dividing threads;
- c) Assembling or joining goods by sewing or stitching for convenience of shipment or other temporary purposes;
- d) Putting up goods for retail sale or in sets or ensembles. (US)]

**[Product Specific] [Chapter] Residual Rule** Submitted to CRO for decision (Doc.OC0023E2, Issue No.77)

[The country of origin of goods of this Chapter shall be the country in which the textile fabric was woven and knit. (CAN)]

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments   |
|----------------|--|---|-------|--|
| A              | B  | C   | D     | E  |
| <b>54.01</b>   | <b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>           | <i>As indicated at split heading level</i>  |       |  |
| ex 54.01 (a)   | <u>Sewing thread of man-made filaments, whether or not put up for retail sale: processed</u> | [Change by any of the following processes: layer yarn process, looping, core spinning, compacted yarn process or slub yarn process] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 6, 7, 8</b> |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments  |
|----------------|--|---|-------|---|
| A              | B  | C   | D     | E   |
| ex 54.01(b)    | <u>Sewing thread of man-made filaments, whether or not put up for retail sale : printed, dyed (including dyed white)</u> | <p>[Change by any of the following processes: layer yarn process, looping, core spinning, compacted yarn process, slub yarn process, folding or cabling ]</p> <p>[CTH, except when the change is the result of merely putting yarns on support]</p> <p>[CTH, except from headings 54.02 through 54.06]</p> <p>[CTH, except from headings 54.02 through 54.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing, accompanied by at least two finishing operations]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 12, 13 |

| HS Code Number     | Description of goods   | Origin Criteria  | Notes | Comments  |
|--------------------|--|--|-------|---|
| A                  | B  | C  | D     | E   |
| ex 54.01 (c)       | <u>Other</u>   | <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]<br/>[CTH, except from headings 54.02 through 54.06 ]</p> <p>[CTH, except when the change is the result of merely putting yarns on support]</p> <p>[CTH, except from headings 54.02 through 54.06]<br/>[CTH, except from headings 54.02 through 54.06, 51.05, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3, 8 |
| 5401.10<br>5401.20 | - Of synthetic filaments<br>-Of artificial filaments   | <i>As indicated at the split heading level</i>   |       |   |
| <b>54.02</b>       | <b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b> | <i>As indicated at split heading level</i>   |       |   |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments   |
|----------------|--|---|-------|--|
| A              | B  | C   | D     | E  |
| ex 54.02 (a)   | <u>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex : processed</u>                            | [Change by any of the following processes: layer yarn process, looping, core spinning, compacted yarn process or slub yarn process ]<br><br>[Change by any of the following processes: layer yarn process, looping, core spinning, compacted yarn process or slub yarn process, folding, cabling or texturing ]<br>[CTH, except from heading 54.01 or 54.06]<br>[CTH, except from headings 54.01,54.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]<br>[Change by texturing] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 5, 6, 7</b> |
| ex 54.02 (b)   | <u>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex : printed, dyed (including dyed white)</u> | [Change by dyeing or printing]<br><br>[Change by dyeing or printing accompanied by at least two finishing operations]   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b>  |



| HS Code Number     | Description of goods   | Origin Criteria   | Notes | Comments   |
|--------------------|--|---|-------|--|
| A                  | B  | C   | D     | E  |
| ex 54.02 (c)       | <u>Other</u>   | <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH, except from heading 54.01 or 54.06]</p> <p>[CTH, except from heading 54.01 or 54.06]</p> <p>[CTH, except from headings 54.01, 54.06, 51.05, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3 |
| 5402.10<br>5402.20 | <ul style="list-style-type: none"> <li>- High tenacity yarn of nylon or other polyamides</li> <li>- High tenacity yarn of polyesters</li> <li>- Textured yarn :</li> </ul> | <i>As indicated at split heading level</i>  |       |  |

| HS Code Number | Description of goods   | Origin Criteria                                | Notes | Comments |
|----------------|--|--|-------|----------|
| A              | B  | C  | D     | E        |
| 5402.31        | -- Of nylon or other polyamides, measuring per single yarn not more than 50 tex    | <i>As indicated at the split heading level</i> |       |          |
| 5402.32        | -- Of nylon or other polyamides, measuring per single yarn more than 50 tex        |  |       |          |
| 5402.33        | -- Of polyesters   |  |       |          |
| 5402.39        | -- Other   |  |       |          |
|                | - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre : |  |       |          |
| 5402.41        | -- Of nylon or other polyamides  |  |       |          |
| 5402.42        | -- Of polyesters, partially oriented   |  |       |          |
| 5402.43        | -- Of polyesters, other  |  |       |          |
| 5402.49        | -- Other   |  |       |          |
|                | - Other yarn, single, with a twist exceeding 50 turns per metre :                  |  |       |          |
| 5402.51        | -- Of nylon or other polyamides  |  |       |          |
| 5402.52        | -- Of polyesters   |  |       |          |
| 5402.59        | -- Other   |  |       |          |
|                | - Other yarn, multiple (folded) or cabled :  |  |       |          |
| 5402.61        | -- Of nylon or other polyamides  |  |       |          |
| 5402.62        | -- Of polyesters   |  |       |          |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments  |
|----------------|--|--|-------|---|
| A              | B  | C  | D     | E   |
| 5402.69        | -- Other   | <i>As indicated at the split heading level</i>   |       |   |
| <b>54.03</b>   | <b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>                                       | <i>As indicated at split heading level</i>   |       |   |
| ex 54.03 (a)   | <u>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex: processed</u>                             | <p>[Change by any of the following processes: layer yarn process, looping, core spinning, compacted yarn process or slub yarn process]</p> <p>[Change by any of the following processes: layer yarn process, looping, core spinning, compacted yarn process. slub yarn process, folding, cabling or mercerizing ]</p> <p>[CTH, except from heading 54.01 or 54.06]</p> <p>[CTH, except from headings 54.01 or 54.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> <p>[Change by texturing]</p> |       | <p><b>Submitted to CRO for decision (Doc. 41.821)</b><br/><b>Issue 4, 5, 6, 7</b></p> <p><b>Submitted to CRO for decision (Doc. 41.821)</b><br/><b>Issue 12, 13</b></p> |
| ex 54.03 (b)   | <u>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex: printed, dyed (including dyed white )</u> | <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing accompanied by at least two finishing operations]</p>   |       |   |

| HS Code Number                | Description of goods   | Origin Criteria  | Notes | Comments   |
|-------------------------------|--|--|-------|--|
| A                             | B  | C  | D     | E  |
| ex 54.03 (c)                  | <u>Other</u>   | <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH, except from heading 54.01 or 54.06]</p> <p>[ CTH, except from heading 54.01 or 54.06]</p> <p>[CTH, except from headings 54.01, 54.06, 51.05, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 3</b> |
| 5403.10<br>5403.20<br>5403.31 | <ul style="list-style-type: none"> <li>- High tenacity yarn of viscose rayon</li> <li>- Textured yarn</li> <li>- Other yarn, single :</li> <li>-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre</li> </ul> | <i>As indicated at split heading level</i>   |       |  |

| HS Code Number      | Description of goods  | Origin Criteria   | Notes | Comments  |
|---------------------|---|---|-------|---|
| A                   | B   | C   | D     | E   |
| 5403.32             | -- Of viscose rayon, with a twist exceeding 120 turns per metre   | <i>As indicated at the split heading level</i>  |       |   |
| 5403.33             | -- Of cellulose acetate   |   |       |   |
| 5403.39             | -- Other<br>Other yarn, multiple (folded) or cabled :   |   |       |   |
| 5403.41             | -- Of viscose rayon   |   |       |   |
| 5403.42             | -- Of cellulose acetate   |   |       |   |
| 5403.49             | -- Other  |   |       |   |
| <b>54.04</b>        | <b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.</b>            | <i>As indicated at split heading level</i>  |       |   |
| ex 54.04 (a)<br>(1) | <u>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.: processed</u> | [Change by any of the following processes: layer yarn process, looping, core spinning, compacted yarn process, slub yarn process] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 6, 7</b> |

| HS Code Number      | Description of goods   | Origin Criteria   | Notes | Comments  |
|---------------------|--|---|-------|---|
| A                   | B  | C   | D     | E   |
| ex 54.04 (b)<br>(1) | <u>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.: printed, dyed (including dyed white)</u> | <p>[Change by any of the following processes: layer yarn process, looping, core spinning, compacted yarn process, slub yarn process, folding or cabling]<br/>[CTH, except from heading 54.01 or 54.06]<br/>[CTH, except from headings 54.01, 54.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing accompanied by at least two finishing operations]<br/>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |

| HS Code Number                             | Description of goods  | Origin Criteria   | Notes | Comments  |
|--|---|---|-------|---|
| A  | B   | C   | D     | E   |
| ex 54.04 (c)<br>(1)                        | <u>Other</u>  | <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]<br/>[CTH, except from heading 54.01 or 54.06]</p> <p>[CTH, except from heading 54.01 or 54.06]</p> <p>[CTH, except from headings 54.01, 54.06, 51.05, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3  |
| ex 54.04 (a)<br>(2)<br>ex 54.04 (b)<br>(2) | <p><u>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.: Cut from sheet</u></p> <p><u>Other</u></p> | <p>CTH, except from heading 39.20 or 39.21 (US) (EGY) (BRA) (JPN) (EC) (NZ) (AUS) CC (US) (EGY) (BRA) (TH)</p>  |       | Submitted to CRO for decision (Doc. 42.271)<br>Issue 17 |
| 5404.10<br>5404.90                         | <p>- Monofilament</p> <p>- Other</p>  | <i>As indicated at split heading level</i>  |       |   |

| HS Code Number      | Description of goods  | Origin Criteria   | Notes | Comments  |
|---------------------|---|---|-------|---|
| A                   | B   | C   | D     | E   |
| 54.05               | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.                   | <i>As indicated at split heading level</i>  |       |   |
| ex 54.05 (a)<br>(1) | <u>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.: processed</u> | <p>[Change by any of the following processes: layer yarn process, looping, core spinning, compacted yarn process, slub yarn process]</p> <p>[Change by any of the following processes: layer yarn process, looping, core spinning, compacted yarn process, slub yarn process, folding or cabling]</p> <p>[CTH, except from heading 54.01 or 54.06]</p> <p>[CTH, except from headings 54.01, 54.06, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 6, 7 |



| HS Code Number      | Description of goods   | Origin Criteria   | Notes | Comments  |
|---------------------|--|---|-------|---|
| A                   | B  | C   | D     | E   |
| ex 54.05 (b)<br>(1) | <u>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm: printed, dyed (including dyed white )</u> | <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing accompanied by at least two finishing operations]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH, except from heading 54.01 or 54.06]</p> |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |

| HS Code Number                             | Description of goods  | Origin Criteria   | Notes | Comments  |
|--|---|---|-------|---|
| A  | B   | C   | D     | E   |
| ex 54.05 (c)<br>(1)                        | <u>Other</u>  | [CTH, except from heading 54.01 or 54.06]<br><br>[CTH, except from headings 54.01, 54.06, 51.05, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 3</b>    |
|  | <u>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.:</u> |   |       | <b>Submitted to CRO for decision (Doc. 42.271 )<br/>Issue 17</b>  |
| ex 54.05 (a)<br>(2)<br>ex 54.05 (b)<br>(2) | <u>Cut from sheet</u><br><br><u>Other</u>   | CTH, except from heading 39.20 or 39.21 (US) (EGY) (BRA) (JPN) (EC) (NZ) (AUS) CC (US) (EGY) (BRA) (TH)   |       |   |
| <b>54.06</b>                               | <b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>   | <i>As indicated at split heading</i>  |       |   |
| ex 54.06 (a)                               | <u>Man-made filament yarn (other than sewing thread), put up for retail sale : processed</u>  | [Change by any of the following processes: layer yarn process, looping, core spinning, compacted yarn process, slub yarn process]<br><br>[Change by any of the following processes: layer yarn process, looping, core spinning, compacted yarn process, slub yarn process, folding or cabling]<br>[CTH, except from headings 54.01 through 54.05] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 6, 7</b> |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments  |
|----------------|---|---|-------|---|
| A              | B   | C   | D     | E   |
| ex 54.06 (b)   | <u>Man-made filament yarn (other than sewing thread), put up for retail sale : printed, dyed (including dyed white)</u> | <p>[CTH, except from headings 54.01 through 54.05, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing accompanied by at least two finishing operations]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH, except from headings 54.01 through 54.05]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 12, 13 |
| ex 54.06 (c)   | <u>Other</u>  | <p>[CTH, except from headings 54.01 through 54.05]</p>  |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3      |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments   |
|----------------|---|---|-------|--|
| A              | B   | C   | D     | E  |
|                |   | [CTH, except from headings 54.01 through 54.05, 51.05, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]                   |       |  |
| 5406.10        | - Synthetic filament yarn   | <i>As indicated at split heading level</i>  |       |  |
| 5406.20        | - Artificial filament yarn  |   |       |  |
| <b>54.07</b>   | <b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.</b>                                      | <i>As indicated at split heading level</i>  |       |  |
| ex 54.07 (a)   | <u>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04: coated or impregnated</u>                | [CTHS by coating or impregnation (IND)(NOR)]<br>[CTH (JPN) (CH) (EGY) (COL) (EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (MAL) (PHI) (TH) (NZ) (AUS) (HK)] |       | <b>Submitted to CRO for decision (Doc. 42.271 )</b><br><b>Issue 16</b><br><br><b>Submitted to CRO for decision (Doc. 41.821)</b><br><b>Issue 11</b><br><br><b>Submitted to CRO for decision (Doc. 41.821)</b><br><b>Issue 12, 13</b> |
| ex 54.07 (b)   | <u>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04: bleached (other than dyed white)</u>     | [CTHS by bleaching]<br>[CTH]  |       |  |
| ex 54.07 (c)   | <u>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04: printed, dyed (including dyed white)</u> | [Change by dyeing or printing]  |       |  |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments                          |
|----------------|--|--|-------|-----------------------------------|
| A              | B  | C  | D     | E                                 |
| ex 54.07 (d)   | <u>Other</u>   | <p>[Change by dyeing or printing plus at least one other preparatory or finishing operation]<br/> [Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]<br/> [Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]<br/> [Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]<br/> [CTH]</p> |       | <b>Basket 1 (Endorsed by CRO)</b> |
|                |  | CTH  |       |                                   |
| 5407.10        | - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters | <i>As indicated at split heading level</i>   |       |                                   |
| 5407.20        | - Woven fabrics obtained from strip or the like:   |  |       |                                   |
| 5407.30        | - Fabrics specified in Note 9 to Section XI  |  |       |                                   |

| HS Code Number | Description of goods   | Origin Criteria                                | Notes | Comments |
|----------------|--|--|-------|----------|
| A              | B  | C  | D     | E        |
| 5407.41        | - Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :<br>-- Unbleached or bleached :                            | <i>As indicated at the split heading level</i> |       |          |
| 5407.42        | -- Dyed  |  |       |          |
| 5407.43        | -- Of yarns of different colours   |  |       |          |
| 5407.44        | -- Printed   |  |       |          |
| 5407.51        | - Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :<br>-- Unbleached or bleached  |  |       |          |
| 5407.52        | -- Dyed  |  |       |          |
| 5407.53        | -- Of yarns of different colours   |  |       |          |
| 5407.54        | -- Printed   |  |       |          |
| 5407.61        | - Other woven fabrics, containing 85 % or more by weight of polyester filaments :<br>-- Containing 85 % or more by weight of non-textured polyester filaments: |  |       |          |
| 5407.69        | -- Other :   |  |       |          |

| HS Code Number | Description of goods   | Origin Criteria                                | Notes | Comments |
|----------------|--|--|-------|----------|
| A              | B  | C  | D     | E        |
| 5407.71        | - Other woven fabrics, containing 85 % or more by weight of synthetic filaments:<br>-- Unbleached or bleached :  | <i>As indicated at the split heading level</i> |       |          |
| 5407.72        | -- Dyed  |  |       |          |
| 5407.73        | -- Of yarns of different colours   |  |       |          |
| 5407.74        | -- Printed   |  |       |          |
| 5407.81        | - Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :<br>-- Unbleached or bleached : |  |       |          |
| 5407.82        | -- Dyed  |  |       |          |
| 5407.83        | -- Of yarns of different colours   |  |       |          |
| 5407.84        | -- Printed   |  |       |          |
| 5407.91        | - Other woven fabrics :<br>-- Unbleached or bleached :   |  |       |          |
| 5407.92        | -- Dyed  |  |       |          |
| 5407.93        | -- Of yarns of different colours   |  |       |          |
| 5407.94        | -- Printed   |  |       |          |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments  |
|----------------|--|--|-------|---|
| A              | B  | C  | D     | E   |
| 54.08          | <b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.</b>                                      | <i>As indicated at split heading level</i>   |       |   |
| ex 54.08 (a)   | <u>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05: coated or impregnated</u>                | [ CTHS by coating or impregnation (IND)(NOR)]<br>[ CTH (JPN) (CH) (EGY) (COL)(EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (MAL) (PHI) (TH) (NZ) (AUS) (HK)] |       | <b>Submitted to CRO for decision (Doc. 42.271 )<br/>Issue 16</b>    |
| ex 54.08 (b)   | <u>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05: bleached (other than dyed white)</u>     | [CTHS by bleaching]<br>[CTH]   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 11</b>     |
| ex 54.08 (c)   | <u>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05: printed, dyed (including dyed white)</u> | [Change by dyeing or printing]<br><br>[Change by dyeing or printing plus at least one other preparatory or finishing operation]                        |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |



| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments                          |
|----------------|--|--|-------|-----------------------------------|
| A              | B  | C  | D     | E                                 |
|                |  | [Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]<br>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]<br>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]<br>[CTH] |       |                                   |
| ex 54.08 (d)   | <u>Other</u>   | CTH  |       | <b>Basket 1 (Endorsed by CRO)</b> |
| 5408.10        | - Woven fabrics obtained from high tenacity yarn, of viscose rayon:                                    | <i>As indicated at split heading level</i>   |       |                                   |
|                | - Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like : |  |       |                                   |
| 5408.21        | -- Unbleached or bleached :  |  |       |                                   |
| 5408.22        | -- Dyed  |  |       |                                   |
| 5408.23        | -- Of yarns of different colours   |  |       |                                   |
| 5408.24        | -- Printed   |  |       |                                   |
|                | - Other woven fabrics:   |  |       |                                   |

| HS Code Number | Description of goods             | Origin Criteria | Notes | Comments |
|----------------|----------------------------------|-----------------|-------|----------|
| A              | B                                | C               | D     | E        |
| 5408.31        | -- Unbleached or bleached :      |                 |       |          |
| 5408.32        | -- Dyed                          |                 |       |          |
| 5408.33        | -- Of yarns of different colours |                 |       |          |
| 5408.34        | -- Printed                       |                 |       |          |

## CHAPTER 55

**Section Note :** Submitted to CRO for decision (Doc.OC0023E2, Issue No.74)

**[Minor processing operations not affecting origin.**

For the purposes of determining the country of origin for goods falling within Section XI that are not wholly obtained in one country, the following individual processes, considered singly, shall not affect the origin of the goods concerned, whether or not such processes result in changes of classification:

- a) Working or finishing one or more edges by hemming, rolling, whipping or similar means or by knotting fringe;
- b) Cutting fabrics, yarns or other textile materials; or separating goods produced in the finished state by cutting along dividing threads;
- c) Assembling or joining goods by sewing or stitching for convenience of shipment or other temporary purposes;
- d) Putting up goods for retail sale or in sets or ensembles. (US)]

**[Product Specific] [Chapter] Residual Rule** Submitted to CRO for decision (Doc.OC0023E2, Issue No.77)

[The country of origin of goods of this Chapter shall be the country in which the textile fabric was woven and knit. (CAN)]

| HS Code Number    | Description of goods           | Origin Criteria                               | Notes | Comments                          |
|-------------------|--------------------------------|---|-------|-----------------------------------|
| A                 | B                              | C   | D     | E                                 |
| <b>Chapter 55</b> | <b>Man-made staple fibres</b>  | <i>As indicated at heading level</i>          |       |                                   |
| <b>55.01</b>      | <b>Synthetic filament tow.</b> | CTH, except from headings 54.01 through 54.06 |       | <b>Basket 1 (Endorsed by CRO)</b> |
| 5501.10           | - Of nylon or other polyamides | <i>As indicated at heading level</i>          |       |                                   |
| 5501.20           | - Of polyesters                |   |       |                                   |
| 5501.30           | - Acrylic or modacrylic        |   |       |                                   |
| 5501.90           | - Other                        |   |       |                                   |

| HS Code Number                                      | Description of goods  | Origin Criteria  | Notes | Comments   |
|---|---|--|-------|--|
| A   | B   | C  | D     | E  |
| 55.02   | Artificial filament tow.  | CTH, except from headings 54.01 through 54.06  |       | Basket 1 (Endorsed by CRO)                             |
| 55.03   | Synthetic staple fibres, not carded, combed or otherwise processed for spinning.                              | CTH, except from headings 54.01 through 54.06, 55.01, 55.05  |       | Basket 1 (Endorsed by CRO)                             |
| 5503.10<br>5503.20<br>5503.30<br>5503.40<br>5503.90 | - Of nylon or other polyamides<br>- Of polyesters<br>- Acrylic or modacrylic<br>- Of polypropylene<br>- Other | As indicated at heading level  |       |  |
| 55.04   | Artificial staple fibres, not carded, combed or otherwise processed for spinning.                             | CTH, except from headings 54.01 through 54.06, 55.02, 55.05  |       | Basket 1 (Endorsed by CRO)                             |
| 5504.10<br>5504.90                                  | - Of viscose rayon<br>-Other  | As indicated at heading level  |       |  |
| 55.05   | Waste (including noils, yarn waste and garnetted stock) of man-made fibres.                                   | As indicated at split heading level  |       |  |
| ex 55.05 (a)  | Garnetted stock of man-made fibres  | [The origin of the goods shall be the country in which the non-garnetted material is collected or derived from manufacturing or processing operations or from consumption]<br>[CTHS] |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 1 |
| ex 55.05 (b)  | Other   | The origin of the goods shall be the country in which the waste of this split heading is derived from manufacturing or processing operations or from consumption                     |       | Basket 1 (Endorsed by CRO)                             |

| HS Code Number                           | Description of goods   | Origin Criteria  | Notes | Comments  |
|--|--|--|-------|---|
| A  | B  | C  | D     | E   |
| 5505.10                                  | - Of synthetic fibres  | <i>As indicated at split heading level</i>   |       |   |
| 5505.20                                  | - Of artificial fibres   |  |       |   |
| <b>55.06</b>                             | <b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>              | [CTH, except from headings 54.01 through 54.06, 55.01, 55.03, 55.05]<br><br>[CTH, except from headings 55.01 through 55.04]  |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 2</b>          |
| 5506.10<br>5506.20<br>5506.30<br>5506.90 | - Of nylon or other polyamides<br>- Of polyesters<br>- Acrylic or modacrylic<br>- Other          | <i>As indicated at heading level</i>   |       |   |
| <b>55.07</b>                             | <b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>             | [CTH, except from headings 54.01 through 54.06, 55.02, 55.04, 55.05]<br><br>[CTH, except from headings 55.01 through 55.04]  |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 2</b>          |
| <b>55.08</b>                             | <b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>           | <i>As indicated at split heading level</i>   |       |   |
| ex 55.08 (a)                             | <u>Sewing thread of man-made staple fibres, whether or not put up for retail sale: processed</u> | [Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]<br><br>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]<br>[CTH, except when the change is the result of merely putting yarns on support] |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 4, 6, 7, 8</b> |

| HS Code Number | Description of goods  | Origin Criteria  | Notes | Comments   |
|----------------|---|--|-------|--|
| A              | B   | C  | D     | E  |
| ex 55.08 (b)   | <u>Sewing thread of man-made staple fibres, whether or not put up for retail sale: printed, dyed (including dyed white)</u> | <p>[CTH, except from headings 55.09 through 55.11]<br/> [CTH, except from headings 51.05, 55.09 through 55.11, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]<br/> [Change by dyeing or printing ]</p> <p>[Change by dyeing or printing accompanied by at least two finishing operations]<br/> [ Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]<br/> [Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]<br/> [CTH, except from headings 55.09 through 55.11]</p> |       | <p><b>Submitted to CRO for decision (Doc. 41.821)</b></p> <p><b>Issue 12, 13</b></p> |

| HS Code Number     | Description of goods   | Origin Criteria   | Notes | Comments  |
|--------------------|--|---|-------|---|
| A                  | B  | C   | D     | E   |
| ex 55.08 (c)       | <u>Other</u>   | [CTH, except when the change is the result of merely putting yarns on support]<br><br>[CTH, except from headings 55.09 through 55.11]<br>[CTH, except from headings 51.05, 55.09 through 55.11, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]  |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 3, 8</b>       |
| 5508.10<br>5508.20 | - Of synthetic staple fibres<br>- Of artificial staple fibres  | <i>As indicated at split heading level</i>  |       |   |
| <b>55.09</b>       | <b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b>           | <i>As indicated at split heading level</i>  |       |   |
| ex 55.09 (a)       | <u>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale: processed</u> | [Change by bulking]<br><br>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]<br>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]<br>[CTH, except from heading 55.08 or 55.11]<br>[CTH, except from headings 55.08, 55.11, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 4, 5, 6, 7</b> |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments  |
|----------------|---|---|-------|---|
| A              | B   | C   | D     | E   |
| ex 55.09 (b)   | <u>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale: printed, dyed (including dyed white)</u> | <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing accompanied by at least two finishing operations]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> <p>[CTH, except from heading 55.08 or 55.11]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 12, 13 |
| ex 55.09 (c)   | <u>Other</u>  | <p>[CTH, except from heading 55.08 or 55.11]</p> <p>[CTH, except from headings 55.08, 55.11, 51.05, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p>  |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3      |



| HS Code Number   | Description of goods  | Origin Criteria                            | Notes | Comments |
|--|---|--|-------|----------|
| A  | B   | C  | D     | E        |
| 5509.11<br>5509.12<br><br>5509.21<br>5509.22<br><br>5509.31<br>5509.32<br><br>5509.41<br>5509.42<br><br>5509.51<br>5509.52 | <ul style="list-style-type: none"> <li>- Containing 85 % or more by weight of staple fibres of nylon or other polyamides : <ul style="list-style-type: none"> <li>-- Single yarn</li> <li>-- Multiple (folded) or cabled yarn</li> </ul> </li> <li>- Containing 85 % or more by weight of polyester staple fibres : <ul style="list-style-type: none"> <li>-- Single yarn</li> <li>-- Multiple (folded) or cabled yarn</li> </ul> </li> <li>- Containing 85 % or more by weight of acrylic or modacrylic staple fibres : <ul style="list-style-type: none"> <li>-- Single yarn</li> <li>-- Multiple (folded) or cabled yarn</li> </ul> </li> <li>- Other yarn, containing 85 % or more by weight of synthetic staple fibres : <ul style="list-style-type: none"> <li>-- Single yarn</li> <li>-- Multiple (folded) or cabled yarn</li> </ul> </li> <li>- Other yarn, of polyester staple fibres : <ul style="list-style-type: none"> <li>-- Mixed mainly or solely with artificial staple fibres</li> <li>-- Mixed mainly or solely with wool or fine animal hair</li> </ul> </li> </ul> | <i>As indicated at split heading level</i> |       |          |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments   |
|----------------|---|---|-------|--|
| A              | B   | C   | D     | E  |
| 5509.53        | -- Mixed mainly or solely with cotton   | <i>As indicated at the split heading level</i>  |       |  |
| 5509.59        | -- Other  |   |       |  |
|                | - Other yarn, of acrylic or modacrylic staple fibres :  |   |       |  |
| 5509.61        | -- Mixed mainly or solely with wool or fine animal hair   |   |       |  |
| 5509.62        | -- Mixed mainly or solely with cotton   |   |       |  |
| 5509.69        | -- Other  |   |       |  |
|                | - Other yarn :  |   |       |  |
| 5509.91        | -- Mixed mainly or solely with wool or fine animal hair   |   |       |  |
| 5509.92        | -- Mixed mainly or solely with cotton   | <i>As indicated at split heading level</i>  |       |  |
| 5509.99        | -- Other  |   |       |  |
| <b>55.10</b>   | <b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>           |   |       |  |
| ex 55.10 (a)   | <u>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale: processed</u> | [Change by any of the following processes:<br>layer yarn process, knopping, looping, core spinning, mercerizing]<br><br>[Change by any of the following processes:<br>layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling]<br>[CTH, except from heading 55.08 or 55.11] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 4, 6, 7</b> |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments  |
|----------------|--|---|-------|---|
| A              | B  | C   | D     | E   |
| ex 55.10 (b)   | <u>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale: printed, dyed (including dyed white)</u> | <p>[CTH, except from headings 55.08, 55.11, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]</p> <p>[Change by dyeing or printing]</p> <p>[Change by dyeing or printing accompanied by at least two finishing operations]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]</p> <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]</p> |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 12, 13 |
| ex 55.10 (c)   | <u>Other</u>   | <p>[CTH, except from heading 55.08 or 55.11]</p> <p>[CTH, except from heading 55.08 or 55.11]</p>   |       | Submitted to CRO for decision (Doc. 41.821)<br>Issue 3      |

| HS Code Number  | Description of goods   | Origin Criteria  | Notes | Comments  |
|---|--|--|-------|---|
| A   | B  | C  | D     | E   |
|   |  | [CTH, except from headings 55.08, 55.11, 51.05, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]   |       |   |
| 5510.11<br>5510.12<br><br>5510.20<br><br>5510.30<br>5510.90 | - Containing 85 % or more by weight of artificial staple fibres :<br>-- Single yarn<br>-- Multiple (folded) or cabled yarn<br><br>- Other yarn, mixed mainly or solely with wool or fine animal hair<br>- Other yarn, mixed mainly or solely with cotton :<br>- Other yarn : | <i>As indicated at split heading level</i>   |       |   |
| <b>55.11</b>  | <b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>  | <i>As indicated at split heading level</i>   |       |   |
| ex 55.11 (a)  | <u>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale: processed</u>  | [Change by bulking]<br><br>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing]<br>[Change by any of the following processes: layer yarn process, knopping, looping, core spinning, mercerizing, folding or cabling ] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 4, 5, 6, 7</b> |

| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments  |
|----------------|--|---|-------|---|
| A              | B  | C   | D     | E   |
| ex 55.11 (b)   | <u>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale: printed, dyed (including dyed white)</u> | <p>[CTH, except from headings 55.08 through 55.10]<br/> [CTH, except from headings 55.08 through 55.10, 51.05, 52.03, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07]<br/> [Change by dyeing or printing]</p> <p>[Change by dyeing or printing accompanied by at least two finishing operations]<br/> [Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 45% of the ex-works price of the product]<br/> [ Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached yarn, accompanied by preparatory or finishing operations, and where the value of non-originating materials (including yarn) does not exceed 50% of the ex-works price of the product]<br/> [CTH, except from headings 55.08 through 55.10]</p> |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |

| HS Code Number                        | Description of goods  | Origin Criteria  | Notes | Comments   |
|---------------------------------------|---|--|-------|--|
| A                                     | B   | C  | D     | E  |
| ex 55.11 (c)                          | <u>Other</u>  | [CTH, except from headings 55.08 through 55.10]<br><br>[CTH, except from headings 55.08 through 55.10, 51.05, 5301.29, 5302.90, 5303.90, 5304.90, 5305.19, 5305.29, 5305.99, 55.06, 55.07] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 3</b>   |
| 5511.10<br><br>5511.20<br><br>5511.30 | - Of synthetic staple fibres, containing 85 % or more by weight of such fibres<br>- Of synthetic staple fibres, containing less than 85 % by weight of such fibres<br>- Of artificial staple fibres | <i>As indicated at split heading level</i>   |       |  |
| <b>55.12</b>                          | <b>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.</b>  | <i>As indicated at split heading level</i>   |       |  |
| ex 55.12 (a)                          | <u>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres: coated or impregnated</u>  | [ CTHS by coating or impregnation (IND) (NOR)]<br>[ CTH (JPN) (CH) (EGY) (COL)(EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (MAL) (PHI) (TH) (NZ) (AUS) (HK)]                                    |       | <b>Submitted to CRO for decision (Doc. 42.271 )<br/>Issue 16</b> |
| ex 55.12 (b)                          | <u>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres: bleached (other than dyed white )</u>  | [CTHS by bleaching]<br>[CTH]   |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 11</b>  |

| HS Code Number     | Description of goods  | Origin Criteria   | Notes | Comments  |
|--------------------|---|---|-------|---|
| A                  | B   | C   | D     | E   |
| ex 55.12 (c)       | <u>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres; printed, dyed (including dyed white)</u> | [Change by dyeing or printing ]<br><br>[Change by dyeing or printing plus at least one other preparatory or finishing operation ]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]<br>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]<br>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]<br>[CTH] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |
| ex 55.12 (d)       | <u>Other</u>  | CTH   |       | <b>Basket 1 (Endorsed by CRO)</b>                                   |
| 5512.11<br>5512.19 | - Containing 85 % or more by weight of polyester staple fibres :<br>-- Unbleached or bleached<br>-- Other   | <i>As indicated at split heading level</i>  |       |   |

| HS Code Number                               | Description of goods   | Origin Criteria  | Notes | Comments   |
|--|--|--|-------|--|
| A  | B  | C  | D     | E  |
| 5512.21<br>5512.29<br><br>5512.91<br>5512.99 | - Containing 85 % or more by weight of acrylic or modacrylic staple fibres :<br>-- Unbleached or bleached<br>-- Other<br>- Other :<br>-- Unbleached or bleached<br>-- Other                        | <i>As indicated at the split heading level</i>   |       |  |
| <b>55.13</b>                                 | <b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².</b>                       | <i>As indicated at split heading level</i>   |       |  |
| ex 55.13 (a)                                 | <u>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²: coated or impregnated</u> | [ CTHS by coating or impregnation(IND)(NOR)]<br>[ CTH except from heading 55.14 (JPN) (CH) (EGY)(COL) (EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (MAL) (PHI) (NZ) (AUS) (HK)] |       | <b>Submitted to CRO for decision (Doc. 42.271 )<br/>Issue 16</b> |



| HS Code Number | Description of goods   | Origin Criteria   | Notes | Comments  |
|----------------|--|---|-------|---|
| A              | B  | C   | D     | E   |
| ex 55.13 (b)   | <u>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²: bleached (other than dyed white)</u>      | [CTHS by bleaching]<br>[CTH except from heading 55.14]  |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 11</b>     |
| ex 55.13 (c)   | <u>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²: printed, dyed (including dyed white )</u> | [Change by dyeing or printing]<br><br>[Change by dyeing or printing plus at least one other preparatory or finishing operation ]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]<br>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations] |       | <b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments                          |
|----------------|--|--|-------|-----------------------------------|
| A              | B  | C  | D     | E                                 |
| ex 55.13 (d)   | <u>Other</u>   | [Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]<br>[CTH except from heading 55.14]<br>CTH except from heading 55.14 |       | <b>Basket 1 (Endorsed by CRO)</b> |
| 5513.11        | - Unbleached or bleached :<br>-- Of polyester staple fibres, plain weave         | <i>As indicated at split heading level</i>   |       |                                   |
| 5513.12        | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres |  |       |                                   |
| 5513.13        | -- Other woven fabrics of polyester staple fibres                                |  |       |                                   |
| 5513.19        | -- Other woven fabrics   |  |       |                                   |
| 5513.21        | - Dyed :<br>-- Of polyester staple fibres, plain weave                           |  |       |                                   |
| 5513.22        | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres |  |       |                                   |
| 5513.23        | -- Other woven fabrics of polyester staple fibres                                |  |       |                                   |
| 5513.29        | -- Other woven fabrics<br>- Of yarns of different colours :                      |  |       |                                   |
| 5513.31        | -- Of polyester staple fibres, plain weave                                       |  |       |                                   |
| 5513.32        | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres |  |       |                                   |

| HS Code Number   | Description of goods   | Origin Criteria  | Notes | Comments   |
|--|--|--|-------|--|
| A  | B  | C  | D     | E  |
| 5513.33<br>5513.39<br>5513.41<br>5513.42<br>5513.43<br>5513.49 | -- Other woven fabrics of polyester staple fibres<br>-- Other woven fabrics - Printed :<br>-- Of polyester staple fibres, plain weave<br>-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres<br>-- Other woven fabrics of polyester staple fibres<br>-- Other woven fabrics | <i>As indicated at the split heading level</i>   |       |  |
| <b>55.14</b>   | <b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².</b>   | <i>As indicated at split heading level</i>   |       |  |
| ex 55.14 (a)   | <u>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²: coated or impregnated</u>   | [ CTHS by coating or impregnation (IND) (NOR)]<br>[ CTH except from heading 55.13 (JPN) (CH) (EGY)(COL) (EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (MAL) (PHI) (NZ) (AUS) (HK)] |       | <b>Submitted to CRO for decision (Doc. 42.271 )<br/>Issue 16</b> |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments   |
|----------------|--|--|-------|--|
| A              | B  | C  | D     | E  |
| ex 55.14(b)    | <u>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>: bleached (other than dyed white)</u>     | [CTHS by bleaching]<br>[CTH except from heading 55.13]   |       | <b>Submitted to CRO for decision (Doc. 41.821) Issue 11</b>    |
| ex 55.14 (c)   | <u>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>: printed, dyed (including dyed white)</u> | [Change by dyeing or printing]<br><br>[Change by dyeing or printing plus at least one other preparatory or finishing operation]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]<br>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations] |       | <b>Submitted to CRO for decision (Doc.41.821) Issue 12, 13</b> |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments                          |
|----------------|--|--|-------|-----------------------------------|
| A              | B  | C  | D     | E                                 |
| ex 55.14 (d)   | <u>Other</u>   | [Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]<br>[CTH except from heading 55.13]<br>CTH except from heading 55.13 |       | <b>Basket 1 (Endorsed by CRO)</b> |
| 5514.11        | - Unbleached or bleached :<br>-- Of polyester staple fibres, plain weave         | <i>As indicated at split heading level</i>   |       |                                   |
| 5514.12        | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres |  |       |                                   |
| 5514.13        | -- Other woven fabrics of polyester staple fibres                                |  |       |                                   |
| 5514.19        | -- Other woven fabrics   |  |       |                                   |
| 5514.21        | - Dyed :<br>-- Of polyester staple fibres, plain weave                           |  |       |                                   |
| 5514.22        | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres |  |       |                                   |
| 5514.23        | -- Other woven fabrics of polyester staple fibres                                |  |       |                                   |
| 5514.29        | -- Other woven fabrics<br>- Of yarns of different colours :                      |  |       |                                   |
| 5514.31        | -- Of polyester staple fibres, plain weave                                       |  |       |                                   |
| 5514.32        | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres |  |       |                                   |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments   |
|----------------|---|---|-------|--|
| A              | B   | C   | D     | E  |
| 5514.33        | -- Other woven fabrics of polyester staple fibres   | <i>As indicated at the split heading level</i>  |       |  |
| 5514.39        | -- Other woven fabrics  |   |       |  |
| 5514.41        | - Printed :   |   |       |  |
| 5514.42        | -- Of polyester staple fibres, plain weave  |   |       |  |
| 5514.43        | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres            |   |       |  |
| 5514.49        | -- Other woven fabrics of polyester staple fibres   |   |       |  |
| <b>55.15</b>   | <b>Other woven fabrics of synthetic staple fibres.</b>                                      | <i>As indicated at split heading level</i>  |       |  |
| ex 55.15 (a)   | <u>Other woven fabrics of synthetic staple fibres: coated or impregnated</u>                | [ CTHS by coating or impregnation (IND) (NOR)]<br>[ CTH (JPN) (CH) (EGY) (COL)(EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (MAL) (PHI) (TH) (NZ) (AUS) (HK)] |       | <b>Submitted to CRO for decision (Doc. 42.271 )<br/>Issue 16</b><br><br><b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 11</b><br><br><b>Submitted to CRO for decision (Doc. 41.821)<br/>Issue 12, 13</b> |
| ex 55.15 (b)   | <u>Other woven fabrics of synthetic staple fibres: bleached ( other than dyed white)</u>    | [CTHS by bleaching]<br>[CTH]  |       |  |
| ex 55.15 (c)   | <u>Other woven fabrics of synthetic staple fibres: printed, dyed (including dyed white)</u> | [Change by dyeing or printing]<br><br>[Change by dyeing or printing plus at least one other preparatory or finishing operation ]                        |       |  |

| HS Code Number | Description of goods  | Origin Criteria   | Notes | Comments                          |
|----------------|---|---|-------|-----------------------------------|
| A              | B   | C   | D     | E                                 |
| ex 55.15 (d)   | <u>Other</u>  | <p>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.]</p> <p>[Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]</p> <p>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]</p> <p>[CTH]</p> |       | <b>Basket 1 (Endorsed by CRO)</b> |
|                |   | CTH   |       |                                   |
| 5515.11        | - Of polyester staple fibres :<br>-- Mixed mainly or solely with viscose rayon staple fibres    | <i>As indicated at split heading level</i>  |       |                                   |
| 5515.12        | -- Mixed mainly or solely with man-made filaments   |   |       |                                   |
| 5515.13        | -- Mixed mainly or solely with wool or fine animal hair   |   |       |                                   |
| 5515.19        | -- Other  |   |       |                                   |
| 5515.21        | - Of acrylic or modacrylic staple fibres :<br>-- Mixed mainly or solely with man-made filaments |   |       |                                   |
| 5515.22        | -- Mixed mainly or solely with wool or fine animal hair   |   |       |                                   |

| HS Code Number | Description of goods   | Origin Criteria  | Notes | Comments |
|----------------|--|--|-------|----------|
| A              | B  | C  | D     | E        |
| 5515.29        | -- Other   | <i>As indicated at the split heading level</i>   |       |          |
| 5515.91        | - Other woven fabrics :<br>-- Mixed mainly or solely with man-made filaments           |  |       |          |
| 5515.92        | -- Mixed mainly or solely with wool or fine animal hair                                |  |       |          |
| 5515.99        | -- Other   |  |       |          |
| <b>55.16</b>   | <b>Woven fabrics of artificial staple fibres.</b>                                      | <i>As indicated at split heading level</i>   |       |          |
| ex 55.16 (a)   | <u>Woven fabrics of artificial staple fibres: coated or impregnated</u>                | [ CTHS by coating or impregnation (IND)(NOR)]<br>[ CTH (JPN) (CH) (EGY) (COL)(EC) (TUR) (KOR) (MEX) (CAN) (US) (BRA) (MAL) (PHI) (TH) (NZ) (AUS) (HK)]   |       |          |
| ex 55.16 (b)   | <u>Woven fabrics of artificial staple fibres: bleached (other than dyed white)</u>     | [CTHS by bleaching]<br>[CTH]   |       |          |
| ex 55.16 (c)   | <u>Woven fabrics of artificial staple fibres: printed, dyed (including dyed white)</u> | [Change by dyeing or printing]<br><br>[Change by dyeing or printing plus at least one preparatory or finishing operation ]<br>[Change to any product of this split heading, when this change is attained by printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operation. Thermoprinting has to be accompanied by printing of the transfer paper.] |       |          |

**Submitted to CRO for decision (Doc. 42.271 )  
Issue 16**

**Submitted to CRO for decision (Doc. 41.821)  
Issue 11**

**Submitted to CRO for decision (Doc. 41.821)  
Issue 12, 13**



| HS Code Number   | Description of goods   | Origin Criteria  | Notes | Comments                          |
|--|--|--|-------|-----------------------------------|
| A  | B  | C  | D     | E                                 |
| ex 55.16 (d)   | Other  | [Change from unbleached fabric to dyed or printed fabric, accompanied by at least two finishing operations]<br>[Change from unbleached fabric, provided both dyeing and printing, accompanied by at least two finishing operations have been carried out in the same country]<br>[CTH] |       | <b>Basket 1 (Endorsed by CRO)</b> |
|  |  | CTH  |       |                                   |
| 5516.11<br>5516.12<br>5516.13<br>5516.14<br><br>5516.21<br>5516.22<br>5516.23<br>5516.24 | - Containing 85 % or more by weight of artificial staple fibres :<br>-- Unbleached or bleached<br>-- Dyed<br>-- Of yarns of different colours<br>-- Printed<br>- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :<br>-- Unbleached or bleached :<br>-- Dyed<br>-- Of yarns of different colours<br>-- Printed | <i>As indicated at split heading level</i>   |       |                                   |

| HS Code Number   | Description of goods  | Origin Criteria                                | Notes | Comments |
|--|---|--|-------|----------|
| A  | B   | C  | D     | E        |
| 5516.31<br>5516.32<br>5516.33<br>5516.34<br><br>5516.41<br>5516.42<br>5516.43<br>5516.44<br><br>5516.91<br>5516.92<br>5516.93<br>5516.94 | - Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :<br>-- Unbleached or bleached :<br>-- Dyed<br>-- Of yarns of different colours<br>-- Printed<br>- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :<br>-- Unbleached or bleached<br>-- Dyed<br>-- Of yarns of different colours<br>-- Printed<br>- Other :<br>-- Unbleached or bleached :<br>-- Dyed<br>-- Of yarns of different colours<br>-- Printed | <i>As indicated at the split heading level</i> |       |          |