

# **WORLD TRADE ORGANIZATION**

**G/RO/45/Add.6/Rev.1**  
20 September 2001

(01-4482)

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**Committee on Rules of Origin**

## **INTEGRATED NEGOTIATION TEXT FOR THE HARMONIZATION WORK PROGRAMME**

### **CHAPTERS 44-49 (WOOD AND PAPER)**

#### Revision

1. At its meeting on 10 May 1996, the Committee on Rules of Origin (CRO) decided to establish an Integrated Negotiating Text (INT) for the Harmonization Work Programme. The first INT was circulated in document G/RO/W/13 (24 May 1996), and had been periodically updated (G/RO/W/13/Rev.1-3, G/RO/W/13/Rev.3/Add.1 and 2). A further consolidated INT was circulated in document G/RO/41(3 September 1999), and has also been periodically updated (JOB(99)/5869, JOB(99)/7617, JOB(00)/1573, JOB(00)/3230, JOB(00)/5207 and JOB(00)/7194).
2. The attached document is the latest update of the negotiating text of chapters 44-49 (wood and paper), and reflects the progress made by the CRO in July 2001.

## ISSUES FOR DECISION

### CHAPTERS 44-49

ISSUE NO. 1: PLANING, SANDING, [FINGER OR END-JOINTING]: OF WOOD SAWN LENGTHWISE, SLICED OR PEELED; OF VENEER SHEETS AND OTHER WOODS SAWN LENGTHWISE, SLICED OR PEELED; OF CONTINUOUSLY SHAPED WOOD; OF PARTICLE BOARD; OR OF FIBREBOARD

#### OPTION A

1. ~~These operations taken individually result in new products having different commercial uses. The importance of the operations is indicated by the attention given to them in the Explanatory Notes to the Harmonized System. (EC) (IND) (NOR) (NZ) (PHI) (PAK) (MOR) (MAU)~~

~~It has been suggested that the operation "finger-jointing" be further split up out of the present split heading. (CAN)~~

#### OPTION B

2. ~~These are minimal operations which do not change the character of the woods upon which they are carried out. When performed, they are most often part of the milling process, and there is little economic justification for performing the operations separately. Problems of administration arise in connection with defining the extent of sanding, planing, joining which would be origin conferring. As presented, the proposal is open to the interpretation that, for example, sanding operations undertaken in one country and subsequently in another would result in two changes in the country of origin of the good. Finger jointing is not undertaken for veneer sheets, particle board or fibreboard. (AUS) (BRA) (CHI) (FIJ) (JPN) (MEX) (US) (CAN) (EGY) (COL) (KOR)~~

#### Relevant HS code numbers:

44.07 ~~Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm;~~

44.08 ~~Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger jointed, of a thickness not exceeding 6mm;~~

44.09 ~~Wood (including strips and friezes for parquet flooring, not assembled), continuously shaped (tongued, grooved, rebated, chamfered, V jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger jointed;~~

44.10 ~~Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances;~~

44.11 ~~Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances~~

ISSUE NO. 2: BEADING OR MOULDING OF: CONTINUOUSLY SHAPED WOOD;  
PARTICLE BOARD; FIBREBOARD; PLYWOOD; DENSIFIED WOOD OR  
BUILDERS' JOINERY

OPTION A:

~~3. Beading or moulding give these woods new characteristics which qualify them as new products having distinct commercial uses and should be considered as substantial transformation of the input materials. (EC) (IND) (MEX) (PHI) (NZ) [(JPN)] (PAK) (MOR) (MAU) (KOR) (THA) (EGY)~~

OPTION B:

~~4. Beading or moulding of the input materials are minimal operations which do not change their essential commercial character. It is not appropriate to treat these operations differently from the other surface working which is performed on woods of the relevant headings and which result in no changes of headings. (BRA) (CAN) (CHI) (FIJ) (US) (AUS) (COL)~~

Relevant HS code numbers:

~~44.08 Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger jointed, of a thickness not exceeding 6mm;~~

~~44.09 Wood (including strips and friezes for parquet flooring, not assembled), continuously shaped (tongued, grooved, rebated, chamfered, V jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger jointed;~~

~~44.10 Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances;~~

~~44.11 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances;~~

~~44.12 Plywood, veneered panels and similar laminated wood;~~

~~44.13 Densified wood, in blocks, plates strips or profile shapes;~~

~~44.18 Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.~~

ISSUE NO. 3: LAMINATION OR REINFORCEMENT BY THE ADDITION OF LAYERS OF  
WOOD, PAPER, METAL OR OTHER MATERIALS, WITHOUT CHANGE OF  
TARIFF CLASSIFICATION

OPTION A:

5. Lamination or reinforcement, by adding new properties such as increased tensile strength, substantially transform the input materials. (EC) (IND) (JPN) (PAK) (NZ) (MAU) (PHI) (KOR) (EGY) (THA)

OPTION B:

6. If the lamination or reinforcement have not been sufficient to result in a change in the tariff classification of the input woods, this indicates no significant change in their characteristics and that there has not been substantial transformation. **(BRA) (CAN)(US)(AUS)(FIJ)(CHI)(COL)(MEX)**

Relevant HS code numbers:

44.08 - Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm;

44.10 - Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances;

44.11 - Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances;

44.12 - Plywood, veneered panels and similar laminated wood.

ISSUE NO. 4: SURFACE-WORKING OF PLYWOOD BY MECHANICAL WORKING OR SURFACE-COVERING

OPTION A:

7. Surface-worked woods are mechanically worked by grooving, perforating or embossing or are products covered or coated with other materials such as sheets of wood, plastics, paper, fabric, base metal or paint. They are different from the input woods in terms of characteristics such as appearance and durability. Because the uses of surface-worked woods are determined largely by their type of surface, the addition of such surfaces should be considered substantial transformation. the following processes are not considered sufficient to confer origin: processes in which the edges of woods are grooved only in a straight line; processes in which one side of the wood is not wholly covered or decorated; and processes in which the woods are covered by transparent varnishes such as lacquers. **(CAN) (JPN) (SG)(MAU)(NZ)(KOR)**

OPTION B:

8. Mechanical working or surface-covering of plywood does not result in any change in the character of the good as plywood. These are decorative or ancillary processes which should not be considered to result in substantial transformation. **(BRA) (EC) (IND) (US)(PHI)(PAK)(AUS)(CHI) (EGY) (COL) (MEX) (THA)**

Relevant HS code numbers:

44.12 - Plywood, veneered panels and similar laminated wood.

ISSUE NO. 5: COATING OF PAPER IN ROLLS OR SHEETS WITH KAOLIN OR OTHER INORGANIC SUBSTANCES

OPTION A:

9. Origin should be conferred for coating with inorganic mineral coverings like kaolin as it is to be conferred for other coating operations. Coating with inorganic minerals makes the paper or paperboard suitable for graphic (printing, writing) uses by creating a brighter finish with improved ink reception. (AUS) (CAN) (EC) (HK) (IND) (JPN) (NZ) (PAK) (PHI) (MOR) (MAU) (CHI) (FIJ) (KOR) (BRA) (MEX) (US)

~~OPTION B:~~

~~10. — Coating paper stock with kaolin does not result in substantial transformation.~~

Relevant HS code numbers:

48.10 - Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.

REFERENCES:

Doc. 41.373 (Secretariat's list of Basket 2 issues for Chapters 44-46)  
 Doc. 41.374 (Secretariat's list of Basket 2 issues for Chapters 47-49)  
 Doc. 41.489 (Secretariat's working document for Basket 2 examination)  
 Doc. 40.245, Annexes C/1, C/2, D/1, D/2 (Report of the 4th Session)  
 Doc. 41.438 (Submission by AUS)  
 Doc. 41.457 (Submission by JPN)  
 Doc. 41.504 (Submission by SG)  
 Doc. 41.649 (Submission by US)

ISSUE No. 6: ASSEMBLY OF WOODEN PICTURE FRAMES OF HEADING 44.14 OR PACKING CASES, BOXES, PALLETS, ETC. OF HEADING 44.15 FROM BOARDS CUT TO LENGTH

~~OPTION A: Yes~~

~~11. — The assembly of picture frames of heading 44.14, or of packing cases, pallets, etc. of heading 44.15 from boards cut to size should be considered to result in substantial transformation. Even if the starting materials are boards cut to length, the assembly generally may be considered complex. The starting materials are goods of another heading (generally, 44.09), and the further working and assembly to produce frames and packing cases results in substantial transformation. A rule of change in tariff heading is generally sufficient to express the substantial transformations which take place. The only exception would be if the change to these tariff classifications from boards cut to length occurs solely by reason of the application of GIR 2(a) of the harmonized system with respect to collections of boards that are presented as unassembled articles of these headings, and there is no assembly associated with the change of tariff classification.~~

The rule should be ~~(US, CAN, IND, JPN, THA, PAK, NZ, MEX, MAU, KOR, EGY, COL)~~

~~◆ CTH~~

~~OPTION B: No~~

~~12. — The assembly of picture frames or packing cases, pallets, etc. from boards cut to size does not result in substantial transformation of the input boards. The cutting to appropriate length is the~~

~~principal working required to produce these goods, and the further assembly does not substantially transform the boards.~~

~~◆ The rule should be (EC)(PHI)(AUS):~~

~~◆ CTH, except from wood cut to lengths of heading 44.09 (AUS) (NZ for heading 44.15)~~

◆ CTH, except by mere assembly of woods already cut to size of heading 44.09 (for heading 44.14)

◆ CTH, except by mere assembly of woods already cut to size of headings 44.07 and 44.08 (for heading 44.15)

Relevant HS code numbers:

44.14, 44.15

REFERENCES:

42.306

ISSUE No 7: ASSEMBLY OF CASKS, BARRELS, VATS TUBS AND OTHER COOPERS' PRODUCTS FROM PARTS (PRINCIPALLY, STAVES)

OPTION A: Yes

13. The assembly of coopers' wares from parts classified in the same heading should be considered to result in substantial transformation. Such assembly of coopers' goods from parts (essentially, staves) is more complex than the assembly of frames of heading 44.14, requires more parts, and results in substantial transformation.

The rule should be (CAN) (EC) (IND) (JPN) (MEX) (PAK) (NZ) (MOR) (CHI) (FIJ) (EGY) (KOR) (AUS):

◆ CTHS

OPTION B: No

14. While the assembly of cooper's goods using input woods from outside the heading is substantial, the change within the heading from parts to assembled goods is not. This is because these goods are susceptible to re-use and are frequently shipped disassembled for ease of transport. It is the manufacture of the parts which confers origin, and not their subsequent assembly or reassembly.

The rule should be (THAI)(US)(PHI)(COL):

◆ CTH

ISSUE No. 8: BLEACHING OR SEMI-BLEACHING OF PULP

~~OPTION A: Yes~~

~~15. — Semi-bleaching or bleaching of unbleached pulp are complex chemical processes which introduce characteristics into the final paper products essential to their intended uses. For example, bleaching is undertaken to impart brightness or to prepare the pulp for use in food packaging applications. The type or extent of bleaching thus determine the uses to which the pulp may be put and results in new pulp products.~~

~~The rule should be:~~

- ~~◆ CTHS or CTSH, depending upon the heading, to reflect the change from unbleached to bleached or semi-bleached pulp (PHI) (THAI) (US)(MOR)(MAU)(CAN)(NZ)~~
- ~~◆ Same as above, and also CTSH for subheadings 4703.11, 47.03.19, 47.04.11 and 4704.19 to recognize the substantial transformation which takes place as a result of the mixing of coniferous and non-coniferous and bleached and semi-bleached pulps. (CAN)~~

OPTION B: No

16. Semi-bleaching or bleaching do not change the nature of the products as pulp and thus should not be taken into account in determining whether substantial transformation takes place.

The rule should be:

- ◆ CTH

Relevant HS code numbers:

47.01 through 47.06

~~ISSUE No. 9: — PRODUCTION OF CORRUGATED PAPER AND PAPERBOARD USING OTHER PAPER OR PAPERBOARD OF CHAPTER 48~~

~~OPTION A: Yes~~

~~17. — Substantial transformation takes place as a result of the corrugation of paper or paperboard in rolls or sheets to produce corrugated paper or paperboard in rolls or sheets. Corrugating creates a new and different paper with specific uses related to its new properties. For example, kraft paper — widely used for its tensile strength (resistance to tearing or stretching forces) — is corrugated to produce a product that is used for its structural strength (resistance to crushing forces).~~

~~The rule should be (CAN)(EC)(HK)(IND)(JPN)(MEX)(THAI)(US)(PAK)(PHI)(MAU):~~

- ~~◆ CTH~~

OPTION B: No

18. — The fabrication of corrugated paper and paperboard from paper and paperboard of chapter 48 cannot be considered as a substantial transformation. even with gluing and layering to produce liner paper and paperboard there is no change in the essential characteristic of the goods as paper and there is no substantial transformation.

The rule should be (ARG):

- ◆ CTH, except from the headings of Chapter 48

Relevant HS code numbers:

4808.10

ISSUE No. 10: PRODUCING CREPED, CRINKLED, EMBOSSED OR PERFORATED PAPER OR PAPERBOARD, IN ROLLS, USING PAPER OR PAPERBOARD, IN ROLLS, OF CHAPTER 48

OPTION A: Yes

~~19. The crinkling, creping, embossing or perforating of paper in rolls results in substantial transformation. This results in products having new characteristics and uses and should be treated as origin conferring. For example, crinkled or creped papers are used in packaging applications which require high elasticity.~~

The rule should be ~~(HK) (IND) (JPN) (THAI) (PAK) (MOR) (MAU) (KOR) (ZM) (NZ) (COL):~~

◆ CTH

OPTION B: No

~~20. These operations do not necessarily change the uses of a particular paper or paperboard stock; they are largely decorative measures and should not confer origin. no combination of crinkling, creping, embossing or perforating should be considered to result in substantial transformation.~~

The rule should be ~~(AUS) (CAN) (EC) (PHI) (US) (MEX) (CHI) (BRA):~~

◆ CTH, except from the headings of Chapter 48

Relevant HS code numbers:

4808.20, 4808.30, 4808.90

ISSUE No. 11: PRODUCTION OF PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER USING PRINTED MATERIALS CLASSIFIED IN THE SAME HEADING

OPTION A: Yes

~~21. The fabrication of books from other printed matter classified also in heading 49.01 should be considered to result in substantial transformation. The other printed matter which would comprise the materials for the fabrication of books would include: printed sheets comprising the whole or a part of the complete work and designed for binding; brochures, pamphlets and leaflets; and other textual matter including collections of printed reproductions of pictures, drawings, etc. suitable for binding.~~

The rule should be:

◆ CTH or change within heading 49.01 by **binding**



~~OPTION B: No~~

~~22. Substantial transformation does not take place when printed matter of heading 49.01 is bound to produce other printed matter of heading 49.01.~~

~~The rule should be: (EC) (IND) (THAI) (PHI) (PAK) (MAU) (FIJ) (CHD) (AUS) (HK) (CAN) (JPN) (US):~~

~~• CTH~~

Relevant HS code numbers:  
~~49.01~~

## CHAPTER 44

**Chapter Notes**

1. For the purposes of this chapter, those rules which refer to a change of heading or subheading shall not apply to changes which result from disassembly. **Basket 1.**

Those rules which refer to a change of heading or subheading shall not apply to changes which result solely from the application of General Rule of Interpretation 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading. **Submitted to CRO for decision (Doc.OC0031, Issue No.4; Doc.OC0029)**

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
<b>Chapter 44</b>	<b>Wood and articles of wood; wood charcoal</b>			
<b>44.01</b>	<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>	<i>As indicated at the subheadings level</i>		
4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms - Wood in chips or particles:	CTH		<b>Basket 1 (Endorsed by CRO)</b>
4401.21	-- Coniferous	CTH		<b>Basket 1 (Endorsed by CRO)</b>
4401.22	-- Non-coniferous	CTH		<b>Basket 1 (Endorsed by CRO)</b>

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
4401.30	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	<i>As indicated at the split subheading level</i>		
ex4401.30(a)	- <u>Agglomerated</u>	CTSHS		<b>Basket 1 (Endorsed by CRO)</b>
ex4401.30(b)	- <u>Not agglomerated</u>	The country of origin of sawdust and waste and scrap of this subheading is the country in which the goods are derived or collected from manufacturing or processing operations or from consumption		<b>Basket 1 (Endorsed by CRO)</b>
<b>44.02</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>	<i>As indicated at the split heading level</i>		
ex 44.02(a)	- Agglomerated	CTHS		<b>Basket 1 (Endorsed by CRO)</b>
ex 44.02(b)	- Non-agglomerated	CTH		<b>Basket 1 (Endorsed by CRO)</b>
<b>44.03</b>	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>	CTH		<b>Basket 1 (Endorsed by CRO)</b>

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	CTH		Basket 1 (Endorsed by CRO)
44.05	Wood wool; wood flour.	CTH		Basket 1 (Endorsed by CRO)
44.06	Railway or tramway sleepers (cross-ties) of wood.	CTH		Basket 1 (Endorsed by CRO)
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.	<i>As indicated at the split heading level</i>		Endorsed
[ex 44.07(a)	- <u>Finger- or end-jointed</u>	CTHS		
ex 44.07(b)	- <u>Other</u>	CTH]		
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.	<i>As indicated at the split heading level</i>		Endorsed

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 44.08(a)	- <u>Finger- or end-jointed [or reinforced]</u>	CTHS		
ex 44.08(b)	- <u>Other</u>	CTH]		
<b>44.09</b>	<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.</b>	<i>As indicated at the split heading level</i>		<b>Endorsed</b>
[ex 44.09(a)	- <u>Finger or end-jointed</u>	[CTHS		
ex 44.09(b)	- <u>Other</u>	CTH]		
<b>44.10</b>	<b>Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>	[CTH] <i>[As indicated at the split heading level]</i>		<b>Submitted to CRO for decision (Doc. 42.633)</b> <b>Issue N° 1</b> <b>Issue N° 2</b> <b>Issue N° 3</b>
ex44.10(a)	- <u>Planed, sanded, finger or end-jointed, beaded, moulded, laminated.or reinforced</u>	[CTHS		
ex44.10(b)	- <u>Other</u>	CTH]		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	[CTH] [As indicated at the split heading level]		Submitted to CRO for decision (Doc. 42.633) Issue N° 1 Issue N° 2 Issue N° 3
[ex 44.11(a)	- <u>Planed, sanded, finger or end-jointed, beaded, moulded or laminated.</u>	[CTHS		
ex 44.11(b)	- <u>Other</u>	CTH]		
44.12	Plywood, veneered panels and similar laminated wood.	[CTH]  [CTH or or change within this heading by surface working] [As indicated at the split heading level]	Surface-worked woods mean that :  (1) “Mechanically worked woods” which are the products grooved, embossed or perforated :  (2) “Surface-covered woods” which are the products covered with other materials such as sheet of wood, plastics, paper, fabric or base metal, or paint.  However, the following processes which are not sufficient to confer origin should be excluded from substantial transformation.	Submitted to CRO for decision (Doc. 42.633)  Issue N° 1 Issue N° 2 Issue N° 3

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
			<p>(a) Processes in which the edges of the woods are only grooved in a straight line</p> <p>(b) Processes in which one side of the woods is not wholly covered or decorated.</p> <p>(c) Processes in which the woods are covered by transparent varnishes such as lacquers.</p>	
ex 44.12(a)	- <u>Laminated or reinforced: beadings and mouldings, including moulded skirting and other moulded boards.</u>	[CTHS]		
ex 44.12(b)	- <u>Other</u>	[CTH]		
<b>44.13</b>	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	[CTH] <i>[As indicated at the split heading level]</i>		<b>Submitted to CRO for decision (Doc. 42.633) Issue N° 2</b>
ex 44.13(a)	- <u>Beadings and mouldings</u>	[CTHS]		
ex 44.13(b)	- <u>Other</u>	[CTH]		
<b>44.14</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	CTH except by mere assembly of wood already cut to size of heading 44.09  [CTH]		<b>Submitted to CRO for decision (Doc. 42.633) Issue N° 6</b>

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	CTH, except by mere assembly of wood already cut to size of headings 44.07 and 44.08  [CTH]		Submitted to CRO for decision (Doc. 42.633) Issue N° 6
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	[CTH] (US) (CAN) (THA) [As indicated at the split heading level]		Submitted to CRO for decision (Doc. 42.633) Issue N° 7
ex 44.16(a)	- <u>Casks, barrels, vats, tubs and other coopers' products</u>	[CTHS] (EC) (PHI) (CAN) (IND) (JPN) (MEX) (PAK) (NZ) (MOR) (CHI) (FIJ) (EGY) (KOR) (AUS)		
ex 44.16(b)]	- <u>Parts</u>	[CTH] (EC) (PHI) (COL)]		
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH		Basket 1 (Endorsed by CRO)
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	[CTH]  [as indicated at the split heading level]		Submitted to CRO for decision (Doc. 42.633) Issue N° 2
ex 44.18 (a)	- <u>Beadings and mouldings</u>	[CTHS]		
ex 44.18 (b)	- <u>Other</u>	[CTH]		
44.19	Tableware and kitchenware, of wood.	CTH		Basket 1 (Endorsed by CRO)



HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	CTH		Basket 1 (Endorsed by CRO)
44.21	Other articles of wood.	CTH		Basket 1 (Endorsed by CRO)

## CHAPTER 45

**Chapter Notes**

1. For the purposes of this chapter, those rules which refer to a change of heading or subheading shall not apply to changes which result from disassembly. **Basket 1.**
2. Those rules which refer to a change of heading or subheading shall not apply to changes which result solely from the application of General Rule of Interpretation 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading. **Submitted to CRO for decision (Doc.OC0031, Issue No.4; Doc.OC0029)**

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
<b>Chapter 45</b>	<b>Cork and articles of cork</b>			
<b>45.01</b>	<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>	CTH		<b>Basket 1 (Endorsed by CRO)</b>
<b>45.02</b>	<b>Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).</b>	<i>As indicated at the split heading level</i>		
ex 45.02(a)	- <u>With an applied backing added by lamination or other process</u>	CTHS		<b>Basket 1 (Endorsed by CRO)</b>
ex 45.02(b)	- <u>Other</u>	CTH, except from heading 45.01		<b>Basket 1 (Endorsed by CRO)</b>
<b>45.03</b>	<b>Articles of natural cork.</b>	CTH except from heading 45.02 when resulting from simple cutting		<b>Basket 1 (Endorsed by CRO)</b>
<b>45.04</b>	<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>	<i>As indicated at the split subheading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:	<i>As indicated at the split subheading level</i>		
ex4504.10(a)	-- <u>With an applied backing added by lamination or other process</u>	CTSHS		<b>Basket 1 (Endorsed by CRO)</b>
ex4504.10(b)	-- <u>Other</u>	CTH		<b>Basket 1 (Endorsed by CRO)</b>
4504. 90	- Other	<i>As indicated at the split subheading level</i>		
ex 4504.90(a)	-- <u>With an applied backing added by lamination or other process</u>	CTSHS except from subheading 4504.10(a)		<b>Basket 1 (Endorsed by CRO)</b>
ex 4504.90(b)	-- <u>Other</u>	CTSH		<b>Basket 1 (Endorsed by CRO)</b>

## CHAPTER 46

### Chapter Notes

1. For the purposes of this chapter, those rules which refer to a change of heading or subheading shall not apply to changes which result from disassembly. **Basket 1.**
2. Those rules which refer to a change of heading or subheading shall not apply to changes which result solely from the application of General Rule of Interpretation 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading. **Submitted to CRO for decision (Doc.OC0031, Issue No.4; Doc.OC0029)**

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork			
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	<i>As indicated at the subheading level</i>		
4601.10	- Plaits and similar products of plaiting materials, whether or not assembled into strips	CTH		<b>Basket 1 (Endorsed by CRO)</b>

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
4601.20	- Mats, matting and screens of vegetable materials	CTSH		<b>Basket 1 (Endorsed by CRO)</b>
	- Other :			
4601.91	-- Of vegetable materials	CTSH		<b>Basket 1 (Endorsed by CRO)</b>
4601.99	-- Other	CTSH		<b>Basket 1 (Endorsed by CRO)</b>
<b>46.02</b>	<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.</b>	CTH		<b>Basket 1 (Endorsed by CRO)</b>

## CHAPTER 47

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
<b>Chapter 47</b>	<b>Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard</b>			
<b>47.01</b>	<b>Mechanical wood pulp.</b>	CTH		<b>Submitted to CRO for decision (Doc. 42.633) Issue N° 8</b>
<b>47.02</b>	<b>Chemical wood pulp, dissolving grades.</b>	CTH		<b>Submitted to CRO for decision (Doc. 42.633) Issue N° 8</b>
<b>47.03</b>	<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>	CTH		
	- Unbleached :			
4703.11	-- Coniferous			<b>Submitted to CRO for decision (Doc. 42.633) Issue N° 8</b>
4703.19	-- Non-coniferous			<b>Submitted to CRO for decision (Doc. 42.633) Issue N° 8</b>
	- Semi-bleached or bleached:			
4703.21	-- Coniferous			<b>Submitted to CRO for decision (Doc. 42.633) Issue N° 8</b>
4703.29	-- Non-coniferous			<b>Submitted to CRO for decision (Doc. 42.633) Issue N° 8</b>

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
<b>47.04</b>	<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>	<i>As indicated at the subheading level</i>		
	- Unbleached :			
4704.11	-- Coniferous			Submitted to CRO for decision (Doc. 42.633) Issue N° 8
4704.19	-- Non-coniferous			Submitted to CRO for decision (Doc. 42.633) Issue N° 8
	- Semi-bleached or bleached:			
4704.21	-- Coniferous			Submitted to CRO for decision (Doc. 42.633) Issue N° 8
4704.29	-- Non-coniferous			Submitted to CRO for decision (Doc. 42.633) Issue N° 8
<b>47.05</b>	<b>Semi-chemical wood pulp.</b>	CTH		
<b>47.06</b>	<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>	CTH		Submitted to CRO for decision (Doc. 42.633) Issue N° 8
<b>47.07</b>	<b>Recovered (waste and scrap) paper or paperboard.</b>	The country of origin of recovered (waste and scrap) paper or paperboard is the country in which the goods are derived or collected from manufacturing or processing operations or from consumption		<b>Basket 1 (Endorsed by CRO)</b>

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
4707.10	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	<i>As indicated at the heading level</i>		
4707.20	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass			
4707.30	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)			
4707.90	- Other, including unsorted waste and scrap			



## CHAPTER 48

### Chapter Notes

1. For the purposes of this chapter, those rules which refer to a change of heading or subheading shall not apply to changes which result from disassembly. **Basket 1.**
2. Those rules which refer to a change of heading or subheading shall not apply to changes which result solely from the application of General Rule of Interpretation 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading. **Submitted to CRO for decision (Doc.OC0031, Issue No.4; Doc.OC0029)**
3. For headings 48.14 through 48.23, those rules which refer to a change of heading or subheading shall not apply to changes which are the result solely of trimming or cutting to rectangular (including square) shape. **Basket 1 (Endorsed by CRO)**

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard			
48.01	Newsprint, in rolls or sheets.	CTH		Basket 1 (Endorsed by CRO)
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.	CTH		Basket 1 (Endorsed by CRO)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	CTH		Basket 1 (Endorsed by CRO)
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.	CTH		Basket 1 (Endorsed by CRO)
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter.	CTH		Basket 1 (Endorsed by CRO)
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	CTH		Basket 1 (Endorsed by CRO)
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	CTH		Basket 1 (Endorsed by CRO)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
<b>48.08</b>	<b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03.</b>	<i>As specified for subheadings.</i>		
4808.10	- Corrugated paper and paperboard, whether or not perforated	CTH		<b>Endorsed</b>
4808.20	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	CTH		<b>Endorsed</b>
4808.30	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	CTH		<b>Endorsed</b>
4808.90	- Other	CC		<b>Endorsed</b>
<b>48.09</b>	<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>	CTH		<b>Basket 1 (Endorsed by CRO)</b>
<b>48.10</b>	<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.</b>	[CTH] {CTH, except from heading 48.02} {CTH, except from headings of Chapter 48}		<b>Submitted to CRO for decision (Doc. 42.633) Issue N° 5</b>

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
<b>48.11</b>	<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10.</b>	<i>As specified at subheading level</i>		
4811.10	- Tarred, bituminised or asphalted paper and paperboard - Gummed or adhesive paper and paperboard :	CTSH		<b>Basket 1 (Endorsed by CRO)</b>
4811.21	-- Self-adhesive	CTSH		<b>Basket 1 (Endorsed by CRO)</b>
4811.29	-- Other - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :	CTSH		<b>Basket 1 (Endorsed by CRO)</b>
4811.31	-- Bleached, weighing more than 150 g/m <sup>2</sup>	CTSH		<b>Basket 1 (Endorsed by CRO)</b>
4811.39	-- Other	<i>As specified at split subheading level</i>		
ex 4811.39 (a)	- <u>Ink-jet imaging paper and paperboardcoated, impregnated or covered with plastic</u>	CTSHS		<b>Basket 1 (Endorsed by CRO)</b>
ex 4811.39 (b)	- <u>Other</u>	CTSH		<b>Basket 1 (Endorsed by CRO)</b>
4811.40	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTSH		<b>Basket 1 (Endorsed by CRO)</b>

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	CTSH		Basket 1 (Endorsed by CRO)
48.12	Filter blocks, slabs and plates, of paper pulp.	CTH		Basket 1 (Endorsed by CRO)
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	CTH		Basket 1 (Endorsed by CRO)
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	CTH		Basket 1 (Endorsed by CRO)
48.15	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	CTH		Basket 1 (Endorsed by CRO)
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	CTH, except from heading 48.09.		Basket 1 (Endorsed by CRO)
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	CTH		Basket 1 (Endorsed by CRO)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	CTH		Basket 1 (Endorsed by CRO)
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	CTH		Basket 1 (Endorsed by CRO)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	CTH		Basket 1 (Endorsed by CRO)
48.21	Paper or paperboard labels of all kinds, whether or not printed.	CTH		Basket 1 (Endorsed by CRO)
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	CTH		Basket 1 (Endorsed by CRO)
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	CTH		Basket 1 (Endorsed by CRO)
4823.11 4823.19 4823.20	- Gummed or adhesive paper, in strips or rolls : -- Self-adhesive -- Other - Filter paper and paperboard	<i>As specified for heading</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
4823.40	- Rolls, sheets and dials, printed for self-recording apparatus	<i>As specified for heading</i>		
4823.51	- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes : -- Printed, embossed or perforated			
4823.59	-- Other			
4823.60	- Trays, dishes, plates, cups and the like, of paper or paperboard			
4823.70	- Moulded or pressed articles of paper and pulp			
4823.90	- Other			



## CHAPTER 49

### Chapter Notes

1. For the purposes of this chapter, those rules which refer to a change of heading or subheading shall not apply to changes which result from disassembly. **Basket 1**
  
2. Those rules which refer to a change of heading or subheading shall not apply to changes which result solely from the application of General Rule of Interpretation 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading. **Submitted to CRO for decision (Doc.OC0031, Issue No.4; Doc.OC0029)**

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans			
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	CTH		Endorsed by CRO
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	CTH		Basket 1 (Endorsed by CRO)
49.03	Children's picture, drawing or colouring books.	CTH		Basket 1 (Endorsed by CRO)
49.04	Music, printed or in manuscript, whether or not bound or illustrated.	CTH		Basket 1 (Endorsed by CRO)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	CTH		Basket 1 (Endorsed by CRO)
49.06	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	CTH		Basket 1 (Endorsed by CRO)
49.07	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	CTH		Basket 1 (Endorsed by CRO)
49.08	Transfers (decalcomanias).	CTH		Basket 1 (Endorsed by CRO)

<b>HS Code Number</b>	<b>Description of goods</b>	<b>Origin Criteria</b>	<b>Notes</b>	<b>Comments</b>
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>49.09</b>	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	CTH		<b>Basket 1 (Endorsed by CRO)</b>
<b>49.10</b>	Calendars of any kind, printed, including calendar blocks.	CTH		<b>Basket 1 (Endorsed by CRO)</b>
<b>49.11</b>	Other printed matter, including printed pictures and photographs.	CTH		<b>Basket 1 (Endorsed by CRO)</b>