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## CHAPTER [XX]

### RULES OF ORIGIN AND ORIGIN PROCEDURES

#### SECTION A

#### RULES OF ORIGIN

#### ARTICLE X.1

#### Definitions

For the purposes of this Chapter:

- (a) production means any kind of working or processing including assembly;
- (b) "material" means any substance used in the production of a product, including any ingredients, raw materials, components or parts;
- (c) "product" means the result of production, even if it is intended for later use as a material in the production of another product;
- (d) "goods" means both materials and products;

- (e) “customs authority” means:
  - in New Zealand, the New Zealand Customs Service ; and
  - in the European Union, the services of the European Commission responsible for customs matters, or, as appropriate, the customs administrations and any other authorities empowered in the Member States of the European Union to apply and enforce customs legislation;
- (f) “importer” means a person who imports the originating product and claims preferential tariff treatment for it;
- (g) “exporter” means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of the Party, exports or produces the originating product and makes out a statement on origin;
- (h) “consignment” means products which are either sent simultaneously from the consignor to the consignee or covered by a single transport document covering a shipment from the consignor to the consignee or, in the absence of such a document, by a single invoice;
- (i) “non-originating material” means a material which does not qualify as originating under this Chapter, including a material whose originating status cannot be determined.

## ARTICLE X.2

### General requirements for originating products

1. For the purpose of applying preferential tariff treatment by a Party to an originating good of the other Party in accordance with this Agreement, provided that the product satisfies all other applicable requirements of this Chapter, a product shall be considered as an originating good of the other Party if it:

- (a) is wholly obtained within the meaning of Article 4; or
  - (b) is produced exclusively from originating materials; or
  - (c) incorporates non-originating materials provided they satisfy the requirements of Annex II.
2. When a product has acquired originating status, the non-originating materials used in the production of the product shall not be considered non-originating when that product is incorporated as a material in another product.
3. The acquisition of originating status shall be fulfilled without interruption in New Zealand or the EU.

### ARTICLE X.3

#### Cumulation of origin

1. A product originating in a Party is considered as originating in the other Party when it is used as a material in the production of another product in that Party.
2. Production carried out in a Party on a non-originating material may be taken into account for the purpose of determining whether a product is originating in the other Party.
3. Paragraphs 1 and 2 shall not apply if the production carried out in the other Party does not go beyond one or more of the operations referred to in Article 6.
4. In order for an exporter to complete the statement on origin referred to in paragraph 2(a) of Article 16 for a product referred to in paragraph 2 of this Article, the exporter shall obtain from its supplier a supplier's declaration as provided for in Annex IV or an equivalent document

that contains the same information describing the non-originating materials concerned in sufficient detail to enable them to be identified.

#### ARTICLE X.4

##### Wholly obtained products

1. The following shall be considered as wholly obtained in a Party:
  - (a) a mineral or naturally occurring substance extracted or taken from their soil or from their seabed;
  - (b) plants and vegetable products grown or harvested there;
  - (c) live animals born and raised there;
  - (d) products obtained from live animals raised there;
  - (e) products obtained from slaughtered animals born and raised there;
  - (f) products obtained by hunting or fishing conducted there, but not beyond the outer limits of the Party's territorial sea;
  - (g) products obtained from aquaculture there, where aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants are born or raised from seed stock such as eggs, roes, fry, fingerlings or larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;
  - (h) products of sea fishing and other products taken from the sea outside any territorial sea by their vessels;

- (i) products made aboard their factory ships exclusively from products referred to in subparagraph (h);
- (j) products taken or extracted by a Party or a person of a Party from the seabed or subsoil thereof, outside any territorial sea, provided that Party or person of that Party have rights to work that seabed or subsoil in accordance with international law;
- (k) waste and scrap resulting from manufacturing operations conducted there;
- (l) used goods collected in the Party and that are fit only for the recovery of raw materials, including such raw materials;
- (m) goods produced there exclusively from the products specified in subparagraphs (a) to (l).

2. The terms 'their vessels' and 'their factory ships' in paragraph 1(h) and (i) shall apply only to vessels and factory ships:

- (a) which are registered in a Member State of the Union or in New Zealand;
- (b) which sail under the flag of a Member State of the Union or of New Zealand;
- (c) which meet one of the following conditions:
  - (i) they are at least 50% owned by nationals of a Member State of the European Union or of New Zealand; or
  - (ii) they are owned by one or more legal persons:
    - which have their head office and their main place of business in a Member State of the European Union or New Zealand, and
    - which are at least 50% owned by a by public entities, nationals or legal persons of one of those Parties.

## ARTICLE X.5

### Tolerances

1. If non-originating materials used in the production of a product do not satisfy the requirements set out in Annex II, the product shall be considered as originating in a Party, provided that:

- (a) for all products, except for products classified under Chapters 50 to 63 of the Harmonized System, the value of those non-originating materials does not exceed 10% of the ex-works price of the product;
- (b) for a product classified under Chapters 50 to 63 of the Harmonized System, tolerances apply as stipulated in Notes 6 and 7 of Annex I.

2. Paragraph 1 does not apply if the value or weight of non-originating materials used in the production of a product exceeds any of the percentages for the maximum value or weight of non-originating materials as specified in the requirements set out in Annex II.

3. Paragraph 1 shall not apply to products wholly obtained in a Party within the meaning of Article 4. If Annex II requires that the materials used in the production of a product are wholly obtained, paragraphs 1 and 2 apply.

## ARTICLE X.6

### Insufficient working or processing

1. By derogation from paragraph 1(c) of Article 2, a product shall not be considered originating in a Party if the production of the product in a Party consists only of one or more of the following operations conducted on non-originating materials:

- (a) preserving operations such as drying, freezing, keeping in brine and other similar operations where their sole purpose is to ensure that the products remain in good condition during transport and storage<sup>1</sup>;
- (b) breaking-up or assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles and textile articles;
- (e) simple painting and polishing operations;
- (f) husking and partial or total milling of rice; polishing and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching including the making-up of sets of articles;
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

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<sup>1</sup> Preserving operations such as chilling, freezing or ventilating are considered insufficient within the meaning of point (a), whereas operations such as pickling, drying or smoking that are intended to give a product special or different characteristics are not considered insufficient.

- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
  - (n) simple addition of water or dilution with water or another substance that does not materially alter the characteristics of the product, or dehydration or denaturation of products;
  - (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
  - (p) slaughter of animals.
2. For the purpose of paragraph 1, operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.

#### ARTICLE X.7

##### Unit of qualification

1. The unit of qualification for the application of the provisions of this Chapter shall be the particular product which is considered as the basic unit when classifying the product under the Harmonized System.
2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual product shall be taken account when applying the provisions of this Chapter.

#### ARTICLE X.8

##### Packing materials and containers for shipment

Packing materials and containers for shipment that are used to protect a product during transportation shall be disregarded in determining whether a product is originating.

#### ARTICLE X.9

##### Packaging materials and containers for retail sale

1. Packaging materials and containers in which a product is packaged for retail sale, if classified with the product, shall be disregarded in determining whether all the non-originating materials used in the production of the product have undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex II or whether the product is wholly obtained.

2. If a product is subject to a value requirement set out in Annex II, the value of the packaging materials and containers in which the product is packaged for retail sale, if classified with the product, shall be taken into account as originating or non-originating, as the case may be, in the calculation for the purpose of application of the value requirement to the product.

#### ARTICLE X.10

##### Accessories, spare parts and tools

1. For the purposes of this Article, accessories, spare parts, tool and instructional or other information materials are covered if:

- (a) the accessories, spare parts, tools and instructional or other information materials are classified and delivered with, but not invoiced separately from, the product; and
  - (b) the types, quantities and value of the accessories, spare parts, tools and instructional or other information materials are customary for that product.
2. In determining whether a product is wholly obtained, or satisfies a process or change in tariff classification requirement as set out in Annex II, accessories, spare parts, tools and instructional or other information materials shall be disregarded.
3. In determining whether a product meets a value requirement set out in Annex II, the value of accessories, spare parts, tools and instructional or other information materials shall be taken into account as originating or non-originating materials, as the case may be, in the calculation for the purpose of the application of the value requirement to the product.
4. A product's accessories, spare parts, tools or instructional or other information materials shall have the originating status of the product with which they are delivered.

#### ARTICLE X.11

##### Sets

A set, classified pursuant to General Rule 3 b and c for the Interpretation of the Harmonized System, shall be considered as originating in a Party when all of its components are originating. Where the set is composed of originating and non-originating components, it shall as a whole be considered as originating in a Party, provided that the value of the non-originating components does not exceed 15 per cent of the ex-works price of the set.

ARTICLE X.12

Neutral elements

In order to determine whether a product is originating in a Party, it shall not be necessary to determine the originating status of the following neutral elements:

- (a) energy and fuel;
- (b) plant and equipment, including goods to be used for their maintenance;
- (c) machines and tools and dies and moulds;
- (d) spare parts and materials used in the maintenance of equipment and buildings;
- (e) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (f) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (g) equipment, devices and supplies used for testing or inspecting the good;
- (h) catalyst and solvent; and;
- (i) other goods that are not incorporated into the product, and that are not intended to be incorporated into the final composition of the product.

ARTICLE X.13

Accounting segregation for fungible materials and products

1. Originating and non-originating fungible materials or fungible products shall be physically segregated during storage in order to maintain their originating and non-originating status.
2. Notwithstanding paragraph 1, originating and non-originating fungible materials may be used in the production of a product without being physically segregated during storage provided that an accounting segregation method is used.
3. Notwithstanding paragraph 1, originating and non-originating fungible products classified under Chapters 10, 15, 27, 28, 29, headings 32.01 to 32.07, or headings 39.01 to 39.14 of the Harmonised System may be stored in a Party before exportation to the other Party without being physically segregated, provided that an accounting segregation method is used.
4. The accounting segregation method referred to in paragraphs 2 and 3 shall be applied in conformity with a stock management method under accounting principles which are generally accepted in the Party.
5. The accounting segregation method shall be any method that ensures that at any time no more products receive originating status than would be the case if the materials or the products had been physically segregated.
6. For the purpose of paragraph 1, “fungible materials” or “fungible products” means materials or products that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.

#### ARTICLE X.14

#### Returned goods

If an originating product of a Party exported from that Party to a non-Party returns, it shall be considered as non-originating unless the returned product:

- (a) is the same as that exported; and
- (b) has not undergone any operation other than that necessary to preserve it in good condition while in the non-Party or while being exported.

#### ARTICLE X.15

##### Non alteration

1. An originating product declared for home use in the importing Party shall not have after exportation and prior to being declared for home use, been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party.
2. Storage or exhibition of originating products may take place in a non-Party provided those products are not cleared for home use in that non-Party.
3. Without prejudice to Section B, the splitting of consignments may take place in a non-Party provided that those originating products are not cleared for home use in that non-Party.
4. In case of doubt as to whether the requirements provided for in paragraphs 1 to 3 are complied with, the customs authority of the importing Party may request the importer to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the product itself.

SECTION B

ORIGIN PROCEDURES

ARTICLE X.16

Claim for preferential tariff treatment

1. The importing Party shall grant preferential tariff treatment to a product originating in the other Party on the basis of a claim by the importer for preferential tariff treatment. The importer shall be responsible for the correctness of the claim for preferential tariff treatment and for the compliance with the requirements provided for in this Chapter.
2. A claim for preferential tariff treatment shall be based on either:
  - (a) a statement on origin that the product is originating made out by the exporter; or
  - (b) the importer's knowledge that the product is originating.
3. A claim for preferential tariff treatment and its basis as referred to in subparagraph 2(a) or (b) shall be included in the customs import declaration in accordance with the laws and regulations of the importing Party.
4. The importer making a claim for preferential tariff treatment based on a statement on origin referred to in subparagraph 2(a) shall keep the statement on origin and, when required by the custom authority of the importing Party, provide a copy thereof to that authority.

ARTICLE X.17

Claims for Preferential Tariff Treatment after Importation

1. The importing Party shall grant preferential tariff treatment and repay or remit any excess customs duty paid if the importer did not make a claim for preferential tariff treatment at the time of importation, provided that the product would have qualified for preferential tariff treatment when it was imported into the territory of the Party.
2. As a condition for granting preferential tariff treatment under paragraph 1, the importing Party may require that the importer makes a claim for preferential tariff treatment and provide the basis for the claim as referred to in Article 16, no later than three years after the date of importation, or such longer time period as specified in the laws and regulations of a Party.

#### ARTICLE X.18

##### Statement on origin

1. A statement on origin shall be made out by an exporter of a product on the basis of information demonstrating that the product is originating, including, when applicable, information on the originating status of materials used in the production of the product. The exporter is responsible for the correctness of the statement on origin made out and the information provided.
2. A statement on origin shall be made out in one of the linguistic versions included in Annex III on an invoice or on any other document that describes the originating product in sufficient detail to enable its identification<sup>2</sup>. The importing Party shall not require the importer to submit a translation of the statement on origin.
3. A statement on origin shall be valid for one year from the date it was made out.

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<sup>2</sup> For greater certainty, while the statement on origin must be made out by the exporter and the exporter shall bear the responsibility to provide sufficient detail to identify the originating product, there is no condition regarding either the identity or the place of establishment of the person completing the invoice or any other document, insofar as that document allows clearly identifying the exporter.

4. A statement on origin may apply to:
  - (a) a single shipment of a product into a Party; or
  - (b) multiple shipments of identical products into a Party within the period specified in the statement on origin not exceeding twelve months.
  
5. The importing Party shall, upon the request of the importer and subject to requirements it may provide, allow a single statement on origin to be used for unassembled or disassembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XV to XXI of the Harmonized System when imported by instalments.

#### ARTICLE X.19

##### Minor errors or minor discrepancies

The customs authority of the importing Party shall not reject a claim for preferential tariff treatment due to minor errors or minor discrepancies in the statement on origin.

#### ARTICLE X.20

##### Importer's knowledge

Importer's knowledge that a product is originating in the exporting Party shall be based on information demonstrating that the product is originating and satisfies the requirements provided for in this Chapter.

#### ARTICLE X.21

### Record keeping requirements

1. An importer making a claim for preferential tariff treatment for a product imported into the importing Party shall, for a minimum of three years or such longer period as required by domestic legislation, after the date on which the claim for preferential tariff treatment was made pursuant to paragraph 1 of Article 16 or Article 17, keep:
  - (a) if the claim was based on a statement on origin, the statement on origin made out by the exporter;
  - (b) if the claim was based on the importer's knowledge, all records demonstrating that the product satisfies the requirements to obtain originating status.
2. An exporter who has made out a statement on origin shall, for a minimum of four years after the making out of that statement on origin or such longer period as required by domestic legislation, keep a copy of the statement on origin and other records demonstrating that the product satisfies the requirements to obtain originating status.
3. If an exporter is not the producer of the goods, and has relied on information from a supplier as to the originating status of the goods, the exporter shall be required to maintain the information provided by that supplier.
4. The records to be kept in accordance with this Article may be held in electronic format.

### ARTICLE X.22

#### Waiver of procedural requirements

1. In derogation to Articles 16 to 21, the importing Party shall grant preferential tariff treatment to:

- (a) a product sent in a small package from private persons to private persons; and
- (b) a product forming part of a traveller's personal luggage;

when such a product has been declared as meeting the requirements of this Chapter, where the customs authority of the importing Party has no doubts as to the veracity of such declaration.

2. The following products are excluded from the application of paragraph 1:

- (a) a product imported by way of trade. The imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view;
- (b) products whose importation forms part of a series of importations that may reasonably be considered to have been made separately for the purpose of avoiding the requirements of Article 16;
- (c) products whose total value exceeds:
  - (i) in the case of the Union, EUR 500 in the case of products sent in small packages, or EUR 1 200 in the case of products forming part of a traveller's personal luggage. The amounts to be used in a given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be those published for that day by the European Central Bank, unless a different amount is communicated to the European Commission by 15 October, and shall apply from 1 January the following year. The European Commission shall notify New Zealand of the relevant amounts;
  - (ii) in the case of New Zealand, NZD 1 000 both in the case of products sent in small

packages and in the case of products forming part of a traveller's personal luggage.

3. The importer shall bear the responsibility for the correctness of the declaration and for the compliance with the requirements provided for in this Chapter. The record-keeping requirements set out in Article 21 shall not apply to the importer under this Article.

## ARTICLE X.23

### Verification

1. The customs authority of the importing Party may conduct a verification whether a product is originating or the other requirements of this Chapter are met based on risk assessment methods, which may include random selection. Such verification may be conducted by means of a request for information to the importer who made the claim referred to in Article 16, at the time the import declaration is submitted, before the release of the products, or after the release of the products.

2. The information requested pursuant to paragraph 1 shall cover no more than the following elements:

(a) if a statement on origin was the basis of the claim referred to in subparagraph 2(a) of Article 16, that statement on origin;

(b) if the origin criterion is:

i. 'wholly obtained': the applicable category (such as harvesting, mining, fishing) and place of production;

ii. based on change in tariff classification: a list of all the non-originating materials including their tariff classification (in 2, 4 or 6 digit format, depending on the origin criterion);

- iii. based on a value method: the value of the final product as well as the value of all the non-originating materials used in the production;
  - iv. based on weight: the weight of the final product as well as the weight of the relevant non-originating materials used in the final product;
  - v. based on a specific production process: a specific description of that process.
3. When providing the requested information, the importer may add any other information considered relevant for the purpose of verification.
4. If the claim for preferential tariff treatment is based on a statement on origin referred to in paragraph 2(a) of Article 16, the importer shall inform the customs authority of the importing Party when the requested information may be provided by the exporter directly.
5. If the claim for preferential tariff treatment is based on the importer's knowledge referred to in paragraph 2(b) of Article 16, and after having first requested information pursuant to paragraph 1 of this Article, the customs authority of the importing Party conducting the verification may send a request for information to the importer when it considers that additional information is required for verifying the originating status of the product or whether the other requirements of this Chapter are met. The customs authority of the importing Party may request the importer for specific documentation and information, where appropriate.
6. During verification, the importing Party shall allow the release of the products concerned. As a condition for such release, the Party may require a guarantee or other appropriate precautionary measure. Any suspension of preferential tariff treatment shall be terminated as soon as possible after the customs authority of the importing Party has ascertained that the products are originating, and the other requirements of this Chapter have been fulfilled.

ARTICLE X.24

### Administrative cooperation

1. In order to ensure the proper application of this Chapter, the Parties shall cooperate, through the customs authority of each Party, in verifying whether a product is originating and in compliance with the other requirements provided for in this Chapter.
  
2. If the claim for preferential tariff treatment is based on a statement on origin referred to in paragraph 2(a) of Article 16 and, after having first requested information in accordance with paragraph 1 of Article 23, the customs authority of the importing Party conducting the verification may also send a request for information to the customs authority of the exporting Party within a period of two years after the date on which the claim for preferential tariff treatment was made pursuant to paragraph 2(a) of Article 16 or paragraph 2 of Article 17, when the customs authority of the importing Party conducting the verification considers that it requires additional information for verifying the originating status of the product or whether the other requirements provided for in this Chapter are met. The customs authority of the importing Party may request the customs authority of the exporting Party for specific documentation and information, where appropriate.
  
3. The customs authority of the importing Party shall include the following information in the request referred to in paragraph 2 of this Article:
  - (a) the statement on origin;
  
  - (b) the identity of the customs authority issuing the request;
  
  - (c) the name of the exporter;
  
  - (d) the subject and scope of the verification; and
  
  - (e) where applicable any relevant documentation.

4. The customs authority of the exporting Party may, in accordance with its laws and regulations, request documentation or examination by calling for any evidence, or by visiting the premises of the exporter, to review records and observe the facilities used in the production of the product.

5. The customs authority of the exporting Party following the request referred to in paragraph 2 shall provide the following information:

- (a) the requested documentation, where available;
- (b) an opinion on the originating status of the product;
- (c) the description of the product subject to examination and the tariff classification relevant to the application of the rules of origin;
- (d) a description and explanation of the production process to support the originating status of the product;
- (e) information on the manner in which the examination was conducted; and
- (f) supporting documentation, where appropriate.

6. The customs authority of the exporting Party shall not transmit information to the customs authority of the importing Party referred to in paragraph 5 without the consent of the exporter.

7. The Parties shall provide each other, through the European Commission, the contact details of their respective customs authorities and any modification thereof within thirty days after such modification.

#### ARTICLE X.25

### Denial of preferential tariff treatment

1. Subject to the requirements in paragraph 3, the customs authority of the importing Party may deny preferential tariff treatment if:
  - (a) within a period of three months following the request for information pursuant to paragraph 1 of Article 23:
    - (i) no reply is provided by the importer;
    - (ii) the claim for preferential tariff treatment is based on a statement on origin referred to in subparagraph 2(a) of Article 16, and the statement on origin was not provided;  
or
    - (iii) the claim for preferential tariff treatment is based on the importer's knowledge referred to in subparagraph 2(b) of Article 16, and the information provided by the importer is inadequate to confirm that the product is originating;
  - (b) within a period of three months following the request for additional information pursuant to paragraph 5 of Article 23:
    - (i) no reply is provided by the importer; or
    - (ii) the information provided by the importer is inadequate to confirm that the product is originating;
  - (c) within a period of ten months following the request for information pursuant to paragraph 2 of Article 24:
    - (i) no reply is provided by the customs authority of the exporting Party; or
    - (ii) the information provided by the customs authority of the exporting Party is

inadequate to confirm that the product is originating;

2. The customs authority of the importing Party may deny preferential tariff treatment to a product for which an importer claims preferential tariff treatment where the importer fails to comply with requirements of this Chapter other than those relating to the originating status of the products.

3. If the customs authority of the importing Party has sufficient justification to deny preferential tariff treatment under paragraph 1, in cases where the customs authority of the exporting Party has provided an opinion pursuant to subparagraph 5(b) of Article 24 confirming the originating status of the products, the customs authority of the importing Party shall notify the customs authority of the exporting Party of its reasons and intention to deny the preferential tariff treatment within two months after the date of receipt of that opinion.

4. If such notification is made, consultations shall be held on request of a Party, within three months after the date of the notification. The period for consultation may be extended on a case by case basis by mutual agreement between the customs authorities of the Parties. The consultation shall take place in accordance with the procedure set by the Joint Customs Cooperation Committee, unless otherwise mutually agreed between the customs authorities.

5. Upon the expiry of the period for consultation, if the customs authority of the importing Party cannot confirm that the product is originating, it may deny the preferential tariff treatment if it has a sufficient justification for doing so and after having granted the importer the right to be heard. However, when the customs authority of the exporting Party confirms the originating status of the products and provides justification for such conclusion, the customs authority of the importing Party shall not deny preferential tariff treatment to a product on the sole ground that paragraph 6 of Article 24 has been applied.

6. The customs authority of the importing Party shall notify the customs authority of the exporting Party who provided an opinion pursuant to paragraph 5(b) of Article 24 within two months of its final decision.

## ARTICLE X.26

### Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided by the other Party or a person of that Party, pursuant to this Chapter, and shall protect that information from disclosure.
2. Information obtained by the authorities of the importing Party may only be used by such authority for the purposes of this Chapter. A Party may use information collected pursuant to this Chapter in any administrative, judicial, or quasi-judicial proceedings instituted for failure to comply with any condition laid down in this Chapter. A Party shall notify the person or Party who provided the information in advance of such use.
3. Each Party shall ensure that confidential information collected pursuant to this Chapter shall not be used for purposes other than the administration and enforcement of decisions and determinations relating to origin and to customs matters, except with the permission of the person or Party who provided the confidential information. If confidential information is requested for judicial proceedings not relating to origin and customs matters to comply with the laws and regulations of a Party, provided that Party notifies the person or Party who provided the information in advance and states the legal requirement for such use, permission of the person or Party who provided the confidential information may not be required.

## ARTICLE X.27

### Administrative measures and sanctions

Each Party shall ensure the effective enforcement of this Chapter. Each Party shall ensure that the competent authorities can impose administrative measures, and where appropriate

sanctions, in accordance with its laws and regulations for violations of the obligations under this Chapter.

## SECTION C

### FINAL PROVISIONS

#### ARTICLE X.28

##### Ceuta and Melilla

1. For the purpose of this Chapter, the term “Union” does not include Ceuta and Melilla.
2. Products originating in New Zealand, when imported into Ceuta and Melilla, shall in all respects be subject to the same customs regime, including preferential tariff treatment, as that which is applied to products originating in the customs territory of the Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. New Zealand shall apply to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs regime, including preferential tariff treatment, as that which is applied to products imported from and originating in the Union.
3. The rules of origin applicable to New Zealand under this Chapter shall apply in determining the origin of products exported from New Zealand to Ceuta and Melilla. The rules of origin applicable to the Union under this Chapter shall apply in determining the origin of products exported from Ceuta and Melilla to New Zealand.
4. Ceuta and Melilla shall be considered as a single territory.
5. The Spanish customs authorities shall be responsible for the application of this Chapter in Ceuta and Melilla.

ARTICLE X.29

Joint Customs Cooperation Committee

1. The Joint Customs Cooperation Committee referred to in Article [X.18 of CTF Chapter] (hereinafter referred to in this Chapter as ‘the Committee’) shall be responsible for the effective implementation and operation of this Chapter.
2. For the purposes of this Chapter, the Committee shall have the following functions:
  - (a) reviewing and making appropriate recommendations, as necessary, to the [Joint Committee] on:
    - (i) the implementation and operation of this Chapter;
    - (ii) amendments arising from the review of the Harmonised System; and
    - (iii) any amendments of the provisions of this Chapter proposed by a Party;
  - (b) adopting explanatory notes to facilitate the implementation of the provisions of this Chapter;
  - (c) setting the consultation procedure referred to in paragraph 3 of Article 25; and
  - (d) considering any other matter related to this Chapter as the representatives of the Parties may agree.

ARTICLE X.30

### Transitional provisions for products in transit or storage

The provisions of this Agreement may be applied to products which comply with the provisions of this Chapter and which on the date of entry into force of this Agreement are either in transit from the exporting Party to the importing Party or under customs control in the importing Party without payment of import duties and taxes, subject to the making of a claim for preferential tariff treatment referred to in Article 16 of this Chapter to the customs authority of the importing Party, within 12 months of that date.

## ANNEX I

### INTRODUCTORY NOTES TO PRODUCT SPECIFIC RULES OF ORIGIN

#### NOTE 1

##### General principles

1. This Annex sets out the general rules for the applicable requirements of Annex II [Product specific rules of origin] as provided for in point (c) of para 1 of Article 2 [Requirements for originating products] of Chapter Y [Rules of origin and origin procedures] of this Agreement.
2. For the purposes of this Annex and Annex X [Product specific rules of origin], the requirements for a product to be originating in accordance with point (c) of para 1 of Article 2 [Requirements for originating products] of Chapter Y [Rules of origin and origin procedures] of this Agreement are a change in tariff classification, a production process, a maximum value or weight of non-originating materials, or any other requirement specified in this Annex and Annex X [Product specific rules of origin].
3. Reference to weight in a product-specific rule of origin means the net weight, which is the weight of a material or a product, not including the weight of any packaging.
4. This Annex and Annex X [Product specific rules of origin] are based on the Harmonised System, as amended on 1 January 2017.

#### NOTE 2

##### The structure of the list of product-specific rules of origin

1. Notes on sections or Chapters, where applicable, are read in conjunction with the product-specific rules of origin for the relevant section, Chapter, heading or subheading.
2. Each product-specific rule of origin set out in Column 2 of Annex II [Product specific rules of origin] applies to the corresponding product indicated in Column 1 of Annex II [Product specific rules of origin].

3. If a product is subject to alternative product-specific rules of origin, the product shall be originating in a Party if it satisfies one of the alternatives. In those cases, alternative product-specific rules are separated by semi-colon(s) (;), the last semi-colon being followed by 'or'.

4. If a product is subject to a product-specific rule of origin that includes multiple requirements, the product shall be originating in a Party only if it satisfies all of the requirements. In those cases, cumulative product-specific rules with multiple requirements and are separated by semi-colon(s) (;), the last semi-colon being followed by 'and'.

5. For the purposes of this Annex and Annex II [Product specific rules of origin], the following definitions apply:

- (a) "Section" means a section of the Harmonised System;
- (b) "Chapter" means the first two-digits in the tariff classification number under the Harmonised System;
- (c) "heading" means the first four-digits in the tariff classification number under the Harmonised System; and
- (d) "subheading" means the first six-digits in the tariff classification number under the Harmonised System.

2. For the purposes of the product-specific rules of origin based on a change in tariff classification<sup>3</sup>, the following abbreviations apply:

‘CC’ means production from non-originating materials of any Chapter except that of the product; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 2-digit level (i.e. a change in Chapter) of the Harmonized System.

‘CTH’ means production from non-originating materials of any heading, except that of the product; this means that all non-originating materials used in the

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<sup>3</sup> For greater certainty: If a single product-specific rule of origin applies to a group of headings or subheadings and that rule of origin specifies a change of heading or subheading, it shall be understood that the change in heading or subheading may occur from any other heading or subheading, as the case may be, including from any other heading or subheading within the group.

production of the product must undergo a change in tariff classification at the 4-digit level (i.e. a change in heading) of the Harmonized System.

‘CTSH’ means production from non-originating materials of any subheading, except that of the product; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 6-digit level (i.e. a change in sub-heading) of the Harmonized System.

### NOTE 3

#### Application of the product-specific rules of origin

1. Article 2 [Requirements for originating products] of Chapter Y [Rules of origin and origin procedures] of this Agreement, concerning products having acquired originating status which are used in the production of other products, applies whether or not this status has been acquired inside the same factory in a Party where these products are used.
2. If a product-specific rule of origin specifically excludes certain non-originating materials or provides that the value or weight of a specified non-originating material shall not exceed a specific threshold, these conditions do not apply to non-originating materials classified elsewhere in the Harmonised System.

Example 1: when the rule for bulldozers (subheading 8429.11) requires: "CTH except from non-originating materials of heading 84.31", the use of non-originating materials classified elsewhere than 84.29 and 84.31- such as screws (HS heading 73.18), insulated wires and electric conductors (heading 85.44) and various electronics (Chapter 85) - is not limited.

Example 2: When the rule for Chapter 19 requires that "that the total weight of non-originating materials of headings 10.06, 11.01 through 11.08 used does not exceed 20 % of the weight of the product", the use of non-originating cereals of Chapter 10, other than rice of heading 10.06, is not limited".

3. If a product-specific rule of origin uses the expression "Production from a particular [non-originating] material(s)" (e.g. the rule for heading 71.06 "production from non-originating unwrought precious metals"), then the use of those non-originating material(s) is allowed. The use of such non-originating materials at an earlier stage of processing (e.g. ore) is allowed but the use of such non-originating materials that have been further processed (e.g. semi-finished plates) is not. However, this does not prevent the use of other materials which are unable to satisfy that rule because of their inherent nature.

4. If a product-specific rule of origin uses the expression “production from non-originating materials of any heading” this means the use of non-originating materials also classified within the same heading is allowed, provided the production goes beyond the insufficient production in Article 6.

Example: The rule for 09.01 (coffee) is “production from non-originating materials of any heading” and means that processes such as decaffeination, or roasting, undertaken either on their own or in combination on non-originating coffee beans will confer origin. However, a process such as simple blending would not be enough to confer origin since it is considered as insufficient production in Article 6.

5. For the purposes of product specific rules for products in chapters 1-24, and in accordance with Article 3 wholly obtained materials from one or both Parties may be combined to meet a rule based on a “wholly obtained” requirement.

Example: A packet of dried fruit and nuts classified in heading 08.13 is made from a combination of fruit and nuts grown in the Union and New Zealand and thus fulfils the product specific rule “production in which all the materials of Chapter 8 used are wholly obtained”.

6. For the purposes of product specific rules for products in chapters 1-24, a product fulfilling the rule “production in which all materials of chapter [X] are wholly obtained” shall be considered as wholly obtained when used as a material in further production.

Example: A milk powder is made using 9% by value non-originating milk permeate (0404.90) and thus fulfils the product specific rule “production from wholly obtained materials of Chapter 4” using the tolerance rule of Article 5. When this milk powder is used as a material in the production of nutritional powder of subheading 1901.10 it is considered as wholly obtained for the purposes of the product specific rule of heading 19.01.

#### NOTE 4

##### Application of rules based on a maximum value of non-originating materials

1. For the purposes of the product-specific rules of origin, the following definitions apply:
  - (a) "customs value" means the value as determined in accordance with the Agreement on Implementation of Article VII of GATT 1994;
  - (b) "EXW" or "ex-works price" means:

- (i) the price of the product paid or payable to the producer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs incurred in the production of the product, minus any internal taxes which are, or may be, repaid when the product obtained is exported; or
  - (ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of the product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party:
    - (A) including selling, general and administrative expenses, as well as profit, that can reasonably be allocated to the product; and
    - (B) excluding the cost of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;
  - (iii) for the purposes of point (i), where the last production has been contracted to a producer, the term "producer" in point (i) refers to the person who has employed the subcontractor.
- (c) "VNM" means the value of the non-originating materials used in the production of the product which is its customs value at the time of importation including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located. If the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the Union or in New Zealand shall be used. The value of the non-originating materials used in the production of the product may be calculated on the basis of the weighted average cost formula or other inventory valuation method under accounting principles which are generally accepted in the Party.
- (d) "MaxNOM" means the maximum value of non-originating materials that may be used in the production of a product, expressed as a percentage of the ex-works price of the final product.

2. A product complies with a rule based on a maximum value of non-originating materials when the value of non-originating materials used in the production (VNM), expressed as a percentage of the ex-works price (EXW) of the product is less than or equal to the MaxNOM (%) specified for that product in Annex X [Product specific rules of origin], according to the following formula:

$$\frac{\text{VNM}}{\text{EXW}} * 100 \leq \text{MaxNOM (\%)}$$

NOTE 5

Definitions of processes referred to in Sections V to VII of Annex X [Product specific rules of origin]

For the purposes of product-specific rules of origin, the following definitions apply:

- (a) "biotechnological processing" means:
- (i) biological or biotechnological culturing (including cell culture), hybridisation or genetic modification of micro-organisms (bacteria, viruses (including phages) etc.) or human, animal or plant cells; and
  - (ii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids), or fermentation;
- (b) "change in particle size" means the deliberate and controlled modification in particle size of a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;
- (c) "chemical reaction" means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following, which are not considered to be chemical reactions for the purpose of this definition:

- (i) dissolving in water or other solvents;
  - (ii) the elimination of solvents including solvent water; or
  - (iii) the addition or elimination of water of crystallisation;
- (d) "distillation" means:
- (i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; and
  - (ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;
- (e) "isomer separation" means the isolation or separation of isomers from a mixture of isomers;
- (f) "mixing and blending" means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials;
- (g) "production of standard materials" (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the producer; and
- (h) "purification" means a process which results in the elimination of at least 80 % of the content of existing impurities or the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
- (i) pharmaceutical, medical, cosmetic, veterinary or food grade substances;

- (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
- (iii) elements and components for use in micro-electronics;
- (iv) specialised optical uses;

- (v) biotechnical use, for example, in cell culturing, in genetic technology or as a catalyst;
- (vi) carriers used in a separation process; or
- (vii) nuclear grade uses.

#### NOTE 6

Definitions of terms used in Section XI of Annex X [Product specific rules of origin]

For the purposes of the product-specific rules of origin, the following definitions apply:

- (a) "man-made staple fibres" means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;
- (b) "natural fibres" means fibres other than synthetic or artificial fibres, the use of which is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun; "natural fibres" includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05;
- (c) "printing" means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques; and
- (d) "printing (as standalone operation)" means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling, shearing, singeing, process of air-tumbler, process of stenter, milling, steam and shrinking, and wet decatizing), provided that the value of all the non-originating materials used does not exceed 50 % of the EXW of the product.

#### NOTE 7

Tolerances applicable to products containing two or more basic textile materials

1. For the purposes of this Note, basic textile materials are the following:

- (a) silk;
- (b) wool;
- (c) coarse animal hair;
- (d) fine animal hair;
- (e) horsehair;
- (f) cotton;
- (g) paper-making materials and paper;
- (h) flax;
- (i) true hemp;
- (j) jute and other textile bast fibres;
- (k) sisal and other textile fibres of the genus *Agave*;
- (l) coconut, abaca, ramie and other vegetable textile fibres;
- (m) synthetic man-made filaments;
- (n) artificial man-made filaments;
- (o) current-conducting filaments;

- (p) synthetic man-made staple fibres of polypropylene;
- (q) synthetic man-made staple fibres of polyester;
- (r) synthetic man-made staple fibres of polyamide;
- (s) synthetic man-made staple fibres of polyacrylonitrile;
- (t) synthetic man-made staple fibres of polyimide;
- (u) synthetic man-made staple fibres of polytetrafluoroethylene;
- (v) synthetic man-made staple fibres of poly (phenylene sulphide);
- (w) synthetic man-made staple fibres of poly (vinyl chloride);
- (x) other synthetic man-made staple fibres;
- (y) artificial man-made staple fibres of viscose;
- (z) other artificial man-made staple fibres;
- (aa) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- (bb) yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped;
- (cc) products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
- (dd) other products of heading 56.05;

(ee) glass fibres; and

(ff) metal fibres.

2. Where reference to this Note is made in Annex X [Product specific rules of origin], the requirements set out in its Column 2 shall not apply, as a tolerance, to non-originating basic textile materials which are used in the production of a product, provided that:

(a) the product contains two or more basic textile materials; and

(b) the weight of the non-originating basic textile materials, taken together, does not exceed 10 % of the total weight of all the basic textile materials used.

Example: For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07 and cotton yarn of heading 52.05, non-originating woollen yarn which does not satisfy the requirement set out in Annex X [Product specific rules of origin], or non-originating cotton yarn which does not satisfy the requirement set out in Annex X [Product specific rules of origin], or a combination of both, may be used, provided that their total weight does not exceed 10 % of the weight of all the basic textile materials.

Note: for this tolerance rule to be applicable, the fabric must contain two or more basic textile materials.

3. Notwithstanding point (b) of paragraph 2, for products containing "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", the maximum tolerance is 20 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

4. Notwithstanding point (b) of paragraph 2, for products containing "strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", the maximum tolerance is 30 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

#### NOTE 8

Other tolerances applicable to certain textile products

1. Where reference to this Note is made in Annex II [Product specific rules of origin], non-originating textile materials (with the exception of linings and interlinings) which do not satisfy the requirements set out in its Column 2 for a made-up textile product may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the EXW of the product.

2. If a requirement set out in Column 2 of Annex X [Product specific rules of origin] specifies a certain process, non-originating materials which are not classified under Chapters 50 to 63 may be used without restriction in the production of textile products classified under Chapters 50 to 63, whether or not they contain textiles.

Example: If a requirement set out in Annex X [Product specific rules of origin] provides that yarn shall be used, for a certain textile item (such as trousers), this does not prevent the use of non-originating metal items (such as buttons), because metal items are not classified under Chapters 50 to 63. For the same reasons, it does not prevent the use of non-originating slide fasteners, even though slide-fasteners normally contain textiles.

3. Where a requirement set out in Annex X [Product specific rules of origin] consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified under Chapters 50 to 63 shall be taken into account in the calculation of the value of the non-originating materials.

#### NOTE 9

##### Agricultural products

Agricultural products falling within Chapters 6, 7, 8, 9, 10, 12 and heading 24.01, which are grown or harvested in the territory of a Party, shall be treated as originating in that Party, even if grown from seeds, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds, or other live parts of plants imported from a third country.

ANNEX II

PRODUCT SPECIFIC RULES OF ORIGIN

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS
Chapter 1	Live animals
01.01-01.06	All animals of Chapter 1 are wholly obtained.
Chapter 2	Meat and edible meat offal
02.01-02.10	Production in which all the materials of Chapters 1 and 2 used are wholly obtained.
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
03.01-03.08	Production in which all the materials of Chapter 3 used are wholly obtained <sup>4</sup> .
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
04.01-04.10	Production in which all the materials of Chapter 4 used are wholly obtained
Chapter 5	Products of animal origin, not elsewhere specified or included
05.01-05.11	Production from non-originating materials of any heading.
SECTION II	VEGETABLE PRODUCTS
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
06.01-06.04	Production in which all the materials of Chapter 6 used are wholly obtained.
Chapter 7	Edible vegetables and certain roots and tubers
0701.10-0712.39	Production in which all the materials of Chapter 7 used are wholly obtained.
0712.90	CTSH, provided that non-originating vegetables of chapter 07 do not exceed 30% of the net weight of the product.

<sup>4</sup> Products classified in subheadings 0303.54, 0303.55, 0303.66, 0303.68, 0303.69, 0303.89, and 0307.43 may qualify as originating under alternative product-specific rules of origin within annual quotas as specified in [Annex II-A \[Origin quotas and alternatives to the product-specific rules of origin in Annex II\]](#).

07.13-07.14	Production in which all the materials of Chapter 7 used are wholly obtained.
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons
08.01-08.14	Production in which all the materials of Chapter 8 used are wholly obtained
Chapter 9	Coffee, tea, maté and spices
09.01-09.10	Production from non-originating materials of any heading.
Chapter 10	Cereals
10.01-10.08	Production in which all the materials of Chapter 10 used are wholly obtained.
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
11.01-11.09	Production in which all non-originating materials of Chapters 10 and 11, headings 07.01, 07.14, 23.02 through 23.03 or subheading 0710.10 used are wholly obtained.
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
12.01-12.14	CTH
Chapter 13	Lac; gums, resins and other vegetable saps and extracts
1301.20-1302.39	Production from non-originating materials of any heading.
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
14.01-14.04	Production from non-originating materials of any heading.
SECTION III	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
15.01-15.04	CTH
15.05-15.06	Production from non-originating materials of any heading.
15.07-15.08	CTSH
15.09-15.10	Production in which all the vegetable materials used are wholly obtained.
1511.10-1515.11	CTSH
1515.19	Production from non-originating materials of any heading.
1515.21-1515.50	CTSH

1515.90	Production from non-originating materials of any heading.
15.16-15.17	CTH
15.18-15.19	CTSH
15.20	Production from non-originating materials of any heading.
15.21-15.22	CTSH
SECTION IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
16.01-16.05	Production in which all the materials of Chapters 2, 3 and 16 used are wholly obtained.
Chapter 17	Sugars and sugar confectionery
17.01	CTH
17.02	CTH, provided that the total weight of non-originating materials of headings 11.01 to 11.08, 17.01 and 17.03 used does not exceed 20% of the weight of the product.
17.03	CTH
17.04	CTH, provided that: - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product
Chapter 18	Cocoa and cocoa preparations
18.01-18.05	CTH
18.06	CTH, provided that: - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
19.01	CTH, provided that: - all the materials of Chapter 4 used are wholly obtained; - the total weight of non-originating materials of headings 10.06, 11.01 through 11.08 used does not exceed 20% of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product

19.02-19.03	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained;</li> <li>- the total weight of non-originating materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the product; and</li> <li>- the total weight of non-originating materials of headings 10.06, 11.01 through 11.08 used does not exceed 20% of the weight of the product;</li> </ul>
19.04-19.05	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained;</li> <li>- the total weight of non-originating materials of headings 10.06, 11.01 through 11.08 used does not exceed 30% of the weight of the product; and</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product</li> </ul>
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants
20.01	CTH
20.02-20.03	Production in which all the materials of Chapter 7 used are wholly obtained.
20.04-20.05	CTH
20.06-20.09	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product.
Chapter 21	Miscellaneous edible preparations
21.01	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained;</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product.</li> </ul>
2102.10-2103.20	CTH
2103.30	Production from non-originating materials of any heading.
2103.90	CTSH
21.04	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained;</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30% of the weight of the product.</li> </ul>
2105.00-2106.10	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained;</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product.</li> </ul>
2106.90	CTH, provided that:

	<ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained;</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30% of the weight of the product.</li> </ul>
Chapter 22	Beverages, spirits and vinegar
22.01	CTH
22.02	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained;</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product.</li> </ul>
22.03	CTH
22.04-22.06	CTH except that of headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61, 2009.69 used are wholly obtained.
22.07	CTH except from headings 22.08, provided that all the materials of Chapter 10, subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained
22.08-22.09	CTH except from headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.
Chapter 23	Residues and waste from the food industries; prepared animal fodder
23.01	CTH
23.02-2303.10	CTH, provided that the weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product.
2303.20-23.08	CTH
23.09	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapters 2, 3 and 4 used are wholly obtained;</li> <li>- the total weight of non-originating materials of Chapters 10 and 11 and headings 23.02 and 23.03 used does not exceed 20 % of the weight of the product; and</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30% of the weight of the product.</li> </ul>
Chapter 24	Tobacco and manufactured tobacco substitutes
24.01	Production in which all materials of heading 24.01 are wholly obtained.
2402.10-2402.20	Production from non-originating materials of any heading, except that of the product and of smoking tobacco of subheading 2403.19, and in which at least 10% by weight of all materials of heading 24.01 used is wholly obtained.

2402.90	Production from non-originating materials of any heading, provided that the weight of non-originating materials of heading 24.01 used does not exceed 30% of the weight of materials of Chapter 24 used.
24.03	CTH, in which at least 10% by weight of all materials of heading 24.01 used is wholly obtained.
SECTION V	MINERAL PRODUCTS
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement
25.01-25.30	CTH; or MaxNOM 70% (EXW).
Chapter 26	Ores, slag and ash
26.01-26.21	CTH
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes  Chapter note: For definitions of horizontal processing rules within this Chapter, see Note 5 of Annex I
27.01-27.09	Production from non-originating materials of any heading.
27.10	CTH except from biodiesel of subheading 3824.99 or 3826.00; or Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment.
27.11-27.16	Production from non-originating materials of any heading.
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES  Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex I
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
28.01-28.53	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
Chapter 29	Organic chemicals

2901.10-2905.42	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).
2905.43-2905.44	CTH except from subheading 3824.60.  or  MaxNOM 40 % (EXW).
2905.45	CTSH; however, non-originating materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product.  or  MaxNOM 50 % (EXW).
2905.49-2942	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).
Chapter 30	Pharmaceutical products
30.01-30.06	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).
Chapter 31	Fertilisers
31.01-31.04	CTH; however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product;  or  MaxNOM 40 % (EXW).
31.05	

<p>-Sodium nitrate -Calcium cyanamide -Potassium sulphate -Magnesium potassium sulphate</p>	<p>CTH; however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 40 % (EXW).</p>
<p>-Others</p>	<p>CTH; however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product, and in which the value of non-originating materials used does not exceed 50% of the EXW of the product; or MaxNOM 40 % (EXW).</p>
<p>Chapter 32</p>	<p>Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks</p>
<p>32.01-32.15</p>	<p>CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).</p>
<p>Chapter 33</p>	<p>Essential oils and resinoids; perfumery, cosmetic or toilet preparations</p>
<p>3301.12-3301.90</p>	<p>CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).</p>
<p>3302.10</p>	<p>CTH; however, non-originating materials of subheading 3302.10 may be used, provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 50 % (EXW).</p>
<p>3302.90</p>	<p>CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).</p>

3303	Production from non-originating materials of any heading.
3304 -33.07	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
34.01-34.07	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes
35.01	CTH except from Chapter 4.
3502.11-3502.19	CTH
3502.20	CTH except from Chapter 4.
3502.90-3504.00	CTH
35.05	CTH except from heading 11.08.
35.06-35.07	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
36.01-36.06	CTSH;

	A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
Chapter 37	Photographic or cinematographic goods
37.01-37.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
Chapter 38	Miscellaneous chemical products
38.01-38.08	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3809.10	CTH except from headings 11.08 and 35.05.
3809.91-3822.00	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
38.23	Production from non-originating material of any heading.
3824.10-3824.50	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3824.60	CTH except from subheadings 2905.43 and 2905.44.

3824.71-3825	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).
38.26	Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment.
SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF  Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex I
Chapter 39	Plastics and articles thereof
39.01-39.15	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).
39.16-39.26	CTH; or  MaxNOM 50 % (EXW).
Chapter 40	Rubber and articles thereof
40.01 – 40.11	CTH; or  MaxNOM 50 % (EXW).
4012.11-4012.19	CTSH; or  Retreading of used tyres.
4012.20-4017.00	CTH; or  MaxNOM 50 % (EXW).
SECTION VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLE OF ANIMAL GUT(OTHER THAN SILK-WORM GUT)
Chapter 41	Raw hides and skins (other than furskins) and leather

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41.01-4104.19	CTH
4104.41-4104.49	CTSH except from subheadings 4104.41 to 4104.49.
4105.10	CTH
4105.30	CTSH
4106.21	CTH
4106.22	CTSH
4106.31	CTH
4106.32-4106.40	CTSH
4106.91	CTH
4106.92	CTSH
41.07-41.13	CTH provided that if non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92 are used, they undergo a re-tanning operation.
4114.10	CTH
4114.20	CTH provided that if non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and 4107 are used, they undergo a re-tanning operation.
41.15	CTH
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
42.01-42.06	CTH; or MaxNOM 50 % (EXW).
Chapter 43	Furskins and artificial fur; manufactures thereof
43.01-4302.20	CTH; or MaxNOM 50 % (EXW).
4302.30	CTSH
43.03-43.04	CTH; or MaxNOM 50 % (EXW).

SECTION IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK
Chapter 44	Wood and articles of wood; wood charcoal
44.01-44.21	CTH; or MaxNOM 50 % (EXW).
Chapter 45	Cork and articles of cork
45.01-45.04	CTH
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
46.01-46.02	CTH; or MaxNOM 50 % (EXW).
SECTION X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPAER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
47.01-47.07	CTH; or MaxNOM 50 % (EXW).
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
48.01-48.23	CTH; or MaxNOM 50 % (EXW).
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
49.01-49.11	CTH; or MaxNOM 50 % (EXW).
SECTION XI	TEXTILES AND TEXTILE ARTICLES  Section note: For definitions and tolerance rules relevant to this Section, see Notes 6-8 of Annex I
Chapter 50	Silk
50.01-50.02	CTH
50.03	

- Carded or combed:	Carding or combing of silk waste.
- Others:	CTH
50.04-50.05	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.
50.06	
- Silk yarn and yarn spun from silk waste:	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.
- Silk-worm gut:	CTH
50.07	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
51.01-51.05	CTH
51.06-51.10	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
51.11-51.13	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 52	Cotton
52.01-52.03	CTH

52.04-52.07	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
52.08-52.12	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
53.01-53.05	CTH
53.06-53.08	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
53.09-53.11	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 54	Man-made filaments; strip and the like of man-made textile materials
54.01-54.06	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
54.07-54.08	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Yarn dyeing combined with weaving; Weaving combined with dyeing or with coating or with laminating; Twisting or any mechanical operation combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 55	Man-made staple fibres

55.01-55.07	Extrusion of man-made fibres.
55.08-55.11	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
55.12-55.16	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
56.01	Wadding formation; or Bonding, coating, flocking, laminating, or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.
56.02	
- Needleloom Felt:	Extrusion of man-made fibres combined with fabric formation; however: – non-originating polypropylene filament of heading 54.02; – non-originating polypropylene fibres of heading 55.03 or 55.06; or – non-originating polypropylene filament tow of heading 55.01; of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the EXW of the product; or Non-woven fabric formation alone in the case of felt made from natural fibres.
- Others:	Extrusion of man-made fibres combined with fabric formation; or Non-woven fabric formation alone in the case of other felt made from natural fibres.
5603.11-5603.14	Production from - directionally or randomly oriented filaments; or - substances or polymers of natural or man-made origin; followed in both cases by bonding into a nonwoven.
5603.91-5603.94	Production from - directionally or randomly oriented staple fibres; or - chopped yarns, of natural or man-made origin;

	followed in both cases by bonding into a nonwoven.
5604.10	Production from rubber thread or cord, not textile covered.
5604.90	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.05	Spinning of natural or man-made staple fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.06	Extrusion of man-made fibres combined with spinning; Twisting combined with gimping; Spinning of natural or man-made staple fibres; or Flocking combined with dyeing.
56.07-56.09	Spinning of natural fibres; or Extrusion of man-made fibres combined with spinning.
Chapter 57	Carpets and other textile floor coverings Chapter note: For products of this Chapter non-originating jute fabric may be used as a backing.
57.01-57.05	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Production from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn; Tufting or weaving of man-made filament yarn combined with coating or with laminating; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; or Extrusion of man-made fibres combined with nonwoven techniques including needle punching.
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
58.01-58.04	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing; Tufting combined with dyeing or with printing;

	Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
58.05	CTH
58.06-58.09	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
58.10	Embroidering in which the value of non-originating materials of any heading, except that of the product, used does not exceed 50 % of the EXW of the product.
58.11	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
59.01	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; or Flocking combined with dyeing or with printing.
59.02	
- Containing not more than 90 % by weight of textile materials:	Weaving.

- Others:	Extrusion of man-made fibres combined with weaving.
59.03	Weaving, knitting or crocheting combined with impregnating or with coating or with covering or with laminating or with metalising; Weaving, knitting or crocheting combined with printing;; or Printing (as standalone operation) <sup>5</sup> .
59.04	Calendaring combined with dyeing, coating, laminating or metalizing. Non-originating jute fabric may be used as a backing.  or Weaving combined with dyeing or with coating or with laminating or with metalising. Non-originating jute fabric may be used as a backing.
59.05	
- Impregnated, coated, covered or laminated with rubber, plastics or other materials:	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalising.
- Others:	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving, knitting or nonwoven fabric formation combined with dyeing or with coating or with laminating; Weaving combined with printing; or Printing (as standalone operation).
59.06	
- Knitted or crocheted fabrics:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; Knitting or crocheting combined with rubberising; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendaring, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.
- Other fabrics made of synthetic filament yarn,	Extrusion of man-made fibres combined with weaving.

<sup>5</sup> Products classified in heading 59.03 may qualify as originating under alternative product-specific rules of origin within annual quotas as specified in [Annex II-A \[Origin quotas and alternatives to the product-specific rules of origin in Annex II\]](#).

containing more than 90% by weight of textile materials:	
- Others:	Weaving, knitting or nonwoven process combined with dyeing or with coating or with rubberising; Yarn dyeing combined with weaving, knitting or nonwoven process; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.
59.07	Weaving, knitting or nonwoven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering; Flocking combined with dyeing or with printing; or Printing (as standalone operation).
59.08	
- Incandescent gas mantles, impregnated:	Production from tubular knitted or crocheted gas-mantle fabric.
- Others:	CTH
59.09-59.11	Spinning of natural or of man-made staple fibres combined with weaving; Extrusion of man-made fibres combined with weaving; Weaving combined with dyeing or with coating or with laminating; or Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.
Chapter 60	Knitted or crocheted fabrics
60.01-60.06	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; Knitting or crocheting combined with dyeing or with flocking or with coating or with laminating or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with knitting or with crocheting; or Twisting or texturing combined with knitting or with crocheting provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 50 % of the EXW of the product.

Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted <sup>6</sup>
61.01-61.17	
- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:	Knitting or crocheting combined with making-up including cutting of fabric.
- Others:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; or Knitting and making-up in one operation.
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted <sup>7</sup>
62.01	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.02	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.03	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).

<sup>6</sup> Products classified in Chapter 61 may qualify as originating under alternative product-specific rules of origin within annual quotas as specified in [Annex II-A \[Origin quotas and alternatives to the product-specific rules of origin in Annex II\]](#).

<sup>7</sup> Products classified in Chapter 62 may qualify as originating under alternative product-specific rules of origin within annual quotas as specified in [Annex II-A \[Origin quotas and alternatives to the product-specific rules of origin in Annex II\]](#).

62.04	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.05	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.06	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.07-62.08	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.09	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.10	
- Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.11	

- Women's, or girls' garments, embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.12	
- Knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:	Knitting combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.13-62.14	
- Embroidered:	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation).
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.15	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.16	
- Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric: or

	Making-up including cutting of fabric preceded by printing (as standalone operation).
62.17	
- Embroidered:	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation).
- Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product.
- Interlinings for collars and cuffs, cut out:	CTH, provided that the value of all the non-originating materials used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric.
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags
63.01-63.04	
- Of felt, of nonwovens:	Nonwoven Fabric formation combined with making-up including cutting of fabric.
- Others: -- Embroidered:	Weaving or knitting or crocheting combined with making-up including cutting of fabric; or Production from unembroidered fabric (other than knitted or crocheted), provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
-- Others:	Weaving, knitting or crocheting combined with making-up including cutting of fabric.
63.05	Extrusion of man-made fibres or spinning of natural or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric.
63.06	
- Of nonwovens:	Nonwoven fabric formation combined with making-up including cutting of fabric.
- Others:	Weaving combined with making-up including cutting of fabric.
63.07	MaxNOM 40 % (EXW).

63.08	Each item in the set must satisfy the rule which would apply to it if it were not included in the set; however, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW of the set.
63.09-63.10	CTH
SECTION XII	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLE OF HUMAN HAIR
Chapter 64	Footwear, gaiters and the like; parts of such articles
64.01-64.05	Production from non-originating materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406.
64.06	CTH
Chapter 65	Headgear and Parts Thereof
65.01-65.07	CTH
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
66.01-66.03	CTH; or MaxNOM 50 % (EXW).
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
67.01-67.04	CTH
SECTION XIII	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
68.01-68.15	CTH; or MaxNOM 70 % (EXW).
Chapter 69	Ceramic products
69.01-69.14	CTH
Chapter 70	Glass and glassware
70.01-70.09	CTH; or MaxNOM 50 % (EXW).

70.10	CTH
70.11	CTH; or MaxNOM 50 % (EXW).
70.13	CTH except from heading 7010
70.14-70.20	CTH; or MaxNOM 50 % (EXW).
SECTION XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
71.01-71.05	Production from non-originating materials of any heading
71.06	
- Unwrought:	CTH except from headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.
- Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals
71.07	Production from non-originating materials of any heading
71.08	
- Unwrought:	CTH except from headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification
- Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals
71.09	Production from non-originating materials of any heading
71.10	
- Unwrought:	CTH except from headings 71.06, 71.08 and 71.10;

	Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification
- Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals.
71.11	Production from non-originating materials of any heading
71.12-71.18	CTH
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL
Chapter 72	Iron and Steel
72.01-72.06	CTH
72.07	CTH except from heading 72.06
72.08-72.17	CTH except from headings 72.08 to 72.17
7218	CTH
72.19-72.23	CTH except from headings 72.19 to 72.23
7224	CTH
72.25-72.29	CTH except from headings 72.25 to 72.29
Chapter 73	Articles of iron or steel
7301.10	CC except from headings 72.08 to 72.17
7301.20	CTH
73.02	CC except from headings 72.08 to 72.17
73.03	CTH
73.04-73.06	CTH except from non-originating materials of headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29.
73.07	
- Tube or pipe fittings of stainless steel:	CTH except from forged blanks; however, non-originating forged blanks may be used provided that their value does not exceed 50 % of the EXW of the product.
- Others:	CTH
73.08	CTH except from subheading 7301.20.

73.09-73.14	CTH
73.15-73.26	CTH; or MaxNOM 50 % (EXW).
Chapter 74	Copper and articles thereof
74.01-74.02	CTH
74.03	Production from non-originating materials of any heading
74.04-74.07	CTH
74.08	CTH and MaxNOM 50% (EXW)
74.09-74.19	CTH
Chapter 75	Nickel and articles thereof
75.01	CTH
75.02	Production from non-originating materials of any heading
75.03-75.08	CTH
Chapter 76	Aluminium and articles thereof
76.01	CTH and MaxNOM 50% (EXW) or Production by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
76.02-76.03	CTH
76.04-76.16	CTH and MaxNOM 50% (EXW)
Chapter 78	Lead and articles thereof
7801.10	Production from non-originating materials of any heading.
7801.91-78.06	CTH
Chapter 79	Zinc and articles thereof
79.01-79.07	CTH
Chapter 80	Tin and articles thereof

80.01-80.07	CTH
Chapter 81	Other base metals; cermets; articles thereof
81.01-81.13	Production from non-originating materials of any heading.
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
8201.10-8205.70	CTH; or MaxNOM 50 % (EXW).
8205.90	CTH; however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW of the set.
82.06	CTH except from headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW of the set.
82.07-82.15	CTH; or MaxNOM 50 % (EXW).
Chapter 83	Miscellaneous articles of base metal
83.01-83.11	CTH; or MaxNOM 50 % (EXW).
SECTION XVI	MACHINERY AND MECHANICAL APPLIANCE; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
84.01-84.06	CTH; or MaxNOM 50 % (EXW).
84.07-84.08	MaxNOM 50 % (EXW).
8409.10-8411.11	CTH; or MaxNOM 50 % (EXW).
8411.12	CTSH; or MaxNOM 50 % (EXW).
8411.21-8412.21	CTH; or MaxNOM 50 % (EXW).

8412.29	CTSH; or MaxNOM 50 % (EXW).
8412.31-8413.70	CTH; or MaxNOM 50 % (EXW).
8413.81	CTSH; or MaxNOM 50 % (EXW).
8413.82-8422.20	CTH; or MaxNOM 50 % (EXW).
8422.30-8422.40	CTSH; or MaxNOM 50 % (EXW).
8422.90-8423.81	CTH; or MaxNOM 50 % (EXW).
8423.82-8423.89	CTSH; or MaxNOM 50 % (EXW).
8423.90-8424.82	CTH; or MaxNOM 50 % (EXW).
8424.89	CTSH; or MaxNOM 50 % (EXW).
8424.90	CTH; or MaxNOM 50 % (EXW).
84.25-84.30	CTH except from heading 84.31; or MaxNOM 50 % (EXW).
84.31-84.43	CTH; or MaxNOM 50 % (EXW).
8444.00-8446.21	CTH except from heading 84.48; or MaxNOM 50 % (EXW).
8446.29	CTH; or MaxNOM 50 % (EXW).

8446.30-8447.90	CTH except from heading 84.48; or MaxNOM 50 % (EXW).
84.48-84.55	CTH; or MaxNOM 50 % (EXW).
8456.11-8462.10	CTH except from heading 84.66; or MaxNOM 50 % (EXW).
8462.21-8462.29	CTH; or MaxNOM 50 % (EXW).
8462.31-8462.91	CTH except from heading 84.66; or MaxNOM 50 % (EXW).
8462.99	CTH; or MaxNOM 50 % (EXW).
8463-84.65	CTH except from heading 84.66; or MaxNOM 50 % (EXW).
84.66-84.68	CTH; or MaxNOM 50 % (EXW).
84.70-84.72	CTH except from heading 84.73; or MaxNOM 50 % (EXW).
8473.21-8481.40	CTH; or MaxNOM 50 % (EXW).
8481.80	CTSH; or MaxNOM 50 % (EXW).
8481.90-8487.90	CTH; or MaxNOM 50 % (EXW).
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
85.01-85.02	CTH except from heading 85.03; or

	MaxNOM 50 % (EXW).
8503.00-8512.10	CTH; or MaxNOM 50 % (EXW).
8512.20	CTSH; or MaxNOM 50 % (EXW).
8512.30-8518.90	CTH; or MaxNOM 50 % (EXW).
85.19-85.21	CTH except from heading 85.22; or MaxNOM 50 % (EXW).
85.22-85.23	CTH; or MaxNOM 50 % (EXW).
85.25-85.28	CTH except from heading 85.29; or MaxNOM 50 % (EXW).
85.29-85.34	CTH; or MaxNOM 50 % (EXW).
8535.10-8535.40	CTH except from heading 85.38; or MaxNOM 50 % (EXW).
8535.90	CTH; or MaxNOM 50 % (EXW).
8536.10-8536.20	CTH except from heading 85.38; or MaxNOM 50 % (EXW).
8536.30	CTH; or MaxNOM 50 % (EXW).
8536.41-8536.49	CTH except from heading 85.38; or MaxNOM 50 % (EXW).
8536.50	CTH; or MaxNOM 50 % (EXW).
8536.61-8536.70	CTH except from heading 85.38; or

	MaxNOM 50 % (EXW).
8536.90	CTH; or MaxNOM 50 % (EXW).
85.37	CTH except from heading 85.38; or MaxNOM 50 % (EXW).
85.38-85.43	CTH; or MaxNOM 50 % (EXW).
85.44 -85.48	MaxNOM 50 % (EXW).
SECTION XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
86.01-86.09	CTH except from heading 86.07; or MaxNOM 50 % (EXW).
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
87.01-87.07	MaxNOM 45 % (EXW).
87.08-87.11	CTH; or MaxNOM 50 % (EXW).
87.12	MaxNOM 45 % (EXW).
87.13-87.16	CTH; or MaxNOM 50 % (EXW).
Chapter 88	Aircraft, spacecraft, and parts thereof
88.01-88.05	CTH; or MaxNOM 50 % (EXW).
Chapter 89	Ships, boats and floating structures
89.01-89.08	CC; or MaxNOM 40 % (EXW).

SECTION XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
9001.10-9001.40	CTH; or MaxNOM 50 % (EXW).
9001.50	CTH; or Production in which one of the following operations is made: - surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; or - coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer; or MaxNOM 50 % (EXW).
9001.90-9033.00	CTH; or MaxNOM 50 % (EXW).
Chapter 91	Clocks and watches and parts thereof
91.01-91.14	CTH; or MaxNOM 50 % (EXW).
Chapter 92	Musical instruments; parts and accessories of such articles
92.01-92.09	MaxNOM 50 % (EXW).
SECTION XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF
Chapter 93	Arms and ammunition; parts and accessories thereof
93.01-93.07	MaxNOM 50 % (EXW)
SECTION XX	MISCELLANEOUS MANUFACTURED ARTICLES
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
94.01-94.04	CTH; or MaxNOM 50 % (EXW).
94.05	CTSH; or MaxNOM 50 % (EXW).

94.06	CTH; or MaxNOM 50 % (EXW).
Chapter 95	Toys, games and sports requisites; parts and accessories thereof
95.03-95.08	CTH; or MaxNOM 50 % (EXW).
Chapter 96	Miscellaneous manufactured articles
96.01-96.04	CTH; or MaxNOM 50 % (EXW).
96.05	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW of the set.
96.06-9608.40	CTH; or MaxNOM 50 % (EXW).
9608.50	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW of the set.
9608.60-96.20	CTH; or MaxNOM 50 % (EXW).
SECTION XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES
Chapter 97	Works of Art, Collectors' Pieces and Antiques
97.01-97.06	CTH

## ANNEX II-A

### ORIGIN QUOTAS AND ALTERNATIVES TO THE PRODUCT SPECIFIC RULES OF ORIGIN IN ANNEX II

#### Common provisions

1. For the products listed in the tables below, the corresponding rules of origin are alternatives to those set out in Annex II, within the limits of the applicable annual quota.

2. A statement on origin made out pursuant to table 1 of this Annex shall contain the following statement: "Origin quotas - Product originating in accordance with Annex II-A".

3. A statement on origin made out pursuant to table 2 of this Annex shall contain the following statement: "Origin quotas – Product originating in accordance with Annex II-A, caught by the foreign chartered vessel (name of vessel) in the Exclusive Economic Zone of New Zealand under fishing permit number (permit number)"

4. In the Union, any quantities referred to in this Annex shall be managed by the European Commission, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable legislation of the Union.

5. In New Zealand, any quantities referred to in this Annex shall be managed by its relevant authorities, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable legislation in New Zealand.

6. The importing Party shall manage the origin quotas on a first-come first-served basis and shall calculate the value or quantity of products entered under these origin quotas on the basis of that Party's imports.

Table 1 - Annual quota allocation for certain textile and apparel products exported from New Zealand to the Union

Harmonised System classification (HS 2022)	Product description	Alternative product specific rule	Annual quota (EUR)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902.	CTH	562 000
Chapter 61		CC	1 200 000
Chapter 62		CC	1 000 000

Table 2 – Annual quota allocation for Fish and Seafood products exported from New Zealand to the EU which are caught in the Exclusive Economic Zone of New Zealand by foreign chartered vessels registered in New Zealand, entitled to fly the flag of New Zealand and flying that flag, and operating under a New Zealand fishing permit.

Harmonised System classification (HS 2022)	Product description	Alternative product specific rule <sup>8</sup>	Annual quota (metric tonnes, net weight)
0303 54 0303 55	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ) Jack and horse mackerel ( <i>Trachurus</i> spp.)	Fishing and freezing	500
0303 66 0303 68 0303 69  0303 89	Frozen hake Frozen blue whiting Frozen fish of the families bregmacerotidae, eulichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae (excl. cod, haddock, coalfish, hake, alaska pollock and blue whiting) Frozen fish, n.e.s.	Fishing and freezing	5 500
0307 43	Cuttle fish and squid, frozen, with or without shell	Fishing and freezing	8 000

#### Growth provision for Table 2

1. For each of the products listed in Table 2, if more than 80% of an origin quota assigned to a product is used during a calendar year, the origin quota allocation will be increased for the following calendar year.
2. The increase will be 10% of the origin quota assigned to the product in the previous calendar year.
3. The growth provision will apply for the first time after the expiry of the first complete calendar year following the entry into force of the Agreement and will be applied for any 3 years in total within the first 6 complete calendar years.
4. Any increase in the origin quota volume will be implemented in the first quarter of the subsequent calendar year. The importing Party shall notify the exporting Party in writing if the condition in paragraph 1 is met, and if so, the increase in the origin quota and the date on which

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<sup>8</sup> For greater certainty: with regard to the rule of origin, it is understood that the production is beyond the insufficient production provided in Article 6.

the increase is applicable. The Parties shall ensure that the increased origin quota and the date it becomes applicable are publicly available.

Review of quotas for textile and apparel products in Table 1 and fish and seafood products in Table 2.

1. Not earlier than 3 years from the entry into force of this Agreement, the [Trade Committee], at the request of either Party and assisted by the Joint Customs Cooperation Committee, shall review the quotas for textiles and apparel contained in Table 1 and for fish and seafood products in Table 2. These reviews may be conducted independently from each other.

2. The reviews referred to in paragraph 1 shall be made on the basis of available information about the market conditions in both Parties and information about their imports and exports of relevant products.

3. On the basis of the result of a review carried out pursuant to paragraph 1, the [Trade Committee] may adopt a decision to increase or maintain the quantity, to change the scope, or to apportion or change any apportionment between products, of the quotas for textiles and apparel contained in Table 1 or for fish and seafood products in Table 2.

### ANNEX III

#### TEXT OF THE STATEMENT ON ORIGIN

A statement on origin, the text of which is set out below, shall be made out using one of the following linguistic versions and in accordance with the domestic law of the exporting Party, or using any other linguistic version notified by the Union. The Union shall notify any other linguistic version of the statement on origin to New Zealand at the latest on the accession of a new Member State to the Union. If the statement is handwritten, it shall be written in ink in printed characters. The statement on origin must be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Bulgarian version

Croatian version

Czech version

Danish version

Dutch version

English version

Estonian version

Finnish version

French version

German version

Greek version

Hungarian version

Irish version

Italian version

Latvian version

Lithuanian version

Maltese version

Polish version

Portuguese version

Romanian version

Slovak version

Slovenian version

Spanish version

Swedish version

[For multiple shipments]: Period from \_\_\_\_\_ to \_\_\_\_\_ <sup>(1)</sup>

The exporter of the products covered by this document (Exporter Reference No ... <sup>(2)</sup>) declares that, except where otherwise clearly indicated, these products are of ... <sup>(3)</sup> preferential origin.

..... <sup>(4)</sup>

(Place and date)

.....

(Name of the exporter)

- 
- <sup>1</sup> When the statement on origin is completed for multiple shipments of identical originating products within the meaning of paragraph 4 of Article 18 (Statement on Origin), indicate the period for which the statement on origin will apply. The period shall not exceed twelve months. All importations of the product must occur within the period indicated. Where a period is not applicable, the field can be left blank.
  - <sup>2</sup> Indicate the reference number through which the exporter is identified. For the EU exporter, this will be the number assigned in accordance with the laws and regulations of the Union. For the New Zealand exporter, this will be the Customs Client Code. Where the exporter has not been assigned a number, this field may be left blank.
  - <sup>3</sup> Indicate the origin of the product: New Zealand or the European Union.
  - <sup>4</sup> Place and date may be omitted if the information is contained on the document itself.

ANNEX IV

INFORMATION REFERRED TO IN ARTICLE 3

The information referred to in paragraph 4 of Article 3 shall be limited to the following elements:

- (a) description and HS tariff classification number of the product supplied and of the non-originating materials used in its production;
- (b) if value methods are applied in accordance with Annex II, the value per unit and the total value of the product supplied and of the non-originating materials used in its production;
- (c) if specific production processes are required in accordance with Annex II a description of the production carried out on the non-originating materials used; and
- (d) a statement by the supplier that the elements of information referred to in paragraphs (a) to (c) are accurate and complete, the date on which the statement is provided, and printed name and address of the supplier.

#### JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapter 25 to 97 of the Harmonized System shall be accepted by New Zealand as originating in the Union within the meaning of this Agreement, provided that the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra remains in force.

2. Chapter [XX] (Rules of origin and Origin Procedures) shall apply mutatis mutandis for the purpose of defining the originating status of products referred to in paragraph 1 of this Joint Declaration.

JOINT DECLARATION CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by New Zealand as originating in the Union within the meaning of this Agreement, provided that these products are covered by the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, done at Brussels on 16 December 1991, and that the latter remains in force.
2. Chapter [XX] (Rules of origin and Origin Procedures) shall apply mutatis mutandis for the purpose of defining the originating status of the products referred to in paragraph 1 of this Joint Declaration.