

ANNEX 3

RULES OF ORIGIN

In determining the origin of a good eligible for preferential tariff treatment pursuant to Article 5 of this Agreement, the following Rules shall apply:

Rule 1

Definitions

For the purposes of this Annex:

CIF means the value of the good imported, and includes the cost of freight and insurance up to the port or place of entry into the country of importation;

FOB means the free-on-board value of a good, inclusive of the cost of transport from the producer to the port or site of final shipment abroad;

goods shall include materials or products, which can be wholly obtained or produced, even if they are intended for later use as materials in another production process. For the purposes of this Annex, the terms “goods” and “products” can be used interchangeably and the terms “good” and “product” shall be interpreted accordingly;

Harmonized System means the nomenclature of the Harmonized Commodity Description and Coding System defined in the International Convention on the Harmonized Commodity Description and Coding System including all legal notes thereto, as in force and as amended from time to time;

identical and interchangeable materials means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished good cannot be distinguished from one another for origin purposes by virtue of any markings, etc.;

materials shall include ingredients, raw materials, parts, components, sub-assemblies used in the production process;

non-originating goods means products or materials that do not qualify as originating under this Annex;

originating goods means products or materials that qualify as originating under this Annex;

packing materials and containers for transportation means the goods used to protect a good during its transportation, different from those materials or containers used for its retail sale;

preferential tariff treatment means tariff concessions granted to originating goods as reflected by the tariff rates applicable under this Agreement;

Product Specific Rules means the rules that specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a regional value content or a combination of any of these criteria;

production means methods of obtaining a good including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good; and

third country means a non-Party or a Party which is not an importing or exporting Party, and the phrase “third countries” shall be interpreted accordingly.

Rule 2 **Origin Criteria**

1. For the purposes of this Agreement, a good imported into the territory of a Party shall be deemed to be originating and eligible for preferential tariff treatment if it conforms to the origin requirements under any one of the following:

- (a) a good which is wholly obtained or produced entirely in the territory of the exporting Party as set out and defined in Rule 3; or
- (b) a good not wholly obtained or produced in the territory of the exporting Party, provided that the said good is eligible under Rule 4 or 5 or 6 or 7.

2. Except as provided for in Rule 7, the conditions for acquiring originating status set out in this Annex must be fulfilled without interruption in the territory of the exporting Party.

Rule 3 **Wholly Obtained or Produced Goods**

Within the meaning of paragraph 1(a) of Rule 2, the following shall be considered to be wholly obtained or produced in the territory of a Party:

- (a) plants and plant products harvested, picked or gathered after being grown there;
- (b) live animals born and raised there;
- (c) goods obtained from live animals referred to in sub-paragraph (b);
- (d) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted there;
- (e) minerals and other naturally occurring substances, not included in sub-paragraphs (a) through (d), extracted or taken from its soil, waters, seabed or beneath its seabed;

- (f) products of sea-fishing taken by vessels registered with the Party and entitled to fly its flag, and other products taken by the Party or a person of that Party, from the waters, seabed or beneath the seabed outside the territorial waters of the Party, provided that the Party has the rights to exploit¹ the natural resources of such waters, seabed and beneath the seabed under international law²;
- (g) products of sea-fishing and other marine products taken from the high seas by vessels registered with the Party and entitled to fly its flag;
- (h) goods produced and/or made on board factory ships registered with a Party and entitled to fly its flag, exclusively from products referred to in sub-paragraph (g);
- (i) goods taken from outer space provided that they are obtained by the Party or a person of that Party;
- (j) articles collected from there which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for the disposal or recovery of parts of raw materials, or for recycling purposes;
- (k) waste and scrap derived from:
 - (i) production there; or
 - (ii) used goods collected there, provided that such goods are fit only for the recovery of raw materials; and
- (l) goods obtained or produced in the territory of the Party solely from goods referred to in sub-paragraphs (a) through (k).

Rule 4 **Not Wholly Obtained or Produced Goods**

1. For the purposes of paragraph 1(b) of Rule 2, a good, except those covered under Rule 5 as provided for in Appendix 2, shall be deemed to be originating if the regional value content (hereinafter referred to as the “RVC”) is not less than 40% of the FOB value or if a good has undergone a change in tariff classification at four digit-level (change of tariff heading) of the Harmonized System.

¹ The Parties understand that for the purposes of determining the origin of products of sea-fishing and other products, “rights” in sub-paragraph (f) of Rule 3 include those rights of access to the fisheries resources of a coastal state, as accruing from agreements or other arrangements concluded between a Party and the coastal state at the level of governments or duly authorised private entities.

² “International law” in sub-paragraph (f) of Rule 3 refers to generally accepted international law such as the United Nations Convention on the Law of the Sea.

2. The formula for calculating the RVC shall be³:

(a) Build-Up Method

$$RVC = \frac{VOM}{FOB} \times 100\%$$

VOM means value of originating materials, which includes the value of originating materials, direct labour cost, direct overhead cost, transportation cost and profit

(b) Build-Down Method

$$RVC = \frac{FOB - VNM}{FOB} \times 100\%$$

VNM means value of non-originating materials, which shall be: (i) the CIF value at the time of importation of the materials, parts or goods; or (ii) the earliest ascertained price paid for the materials, parts or goods of undetermined origin in the territory of the Party where the working or processing has taken place

Rule 5 Product Specific Rules

For the purposes of Rule 2, goods which satisfy the Product Specific Rules provided in Appendix 2 shall be considered to be originating in the territory of the Party where working or processing of the goods has taken place.

Rule 6 Treatment for Certain Goods

Notwithstanding Rules 2, 4 and 5, certain goods shall be considered to be originating even if the production process or operation has been undertaken in an area outside the territories of Korea and ASEAN Member Countries (i.e. industrial zone) on materials exported from a Party and subsequently re-imported to that Party. The application of this Rule, including the list of products and the specific procedures related to this application shall be mutually agreed upon by the Parties.

³ The Parties shall be given the flexibility to adopt the method of calculating the RVC, whether it is the build-up or the build-down method. In order to promote transparency, consistency and certainty, each Party shall adhere to one method. Any change in the method of calculation shall be notified to all the other Parties at least six (6) months prior to the adoption of the new method. It is understood that any verification of the RVC by the importing Party shall be done on the basis of the method used by the exporting Party.

Rule 7 **Accumulation**

Unless otherwise provided for in this Annex, a good originating in the territory of a Party, which is used in the territory of another Party as material for a finished good eligible for preferential tariff treatment, shall be considered to be originating in the territory of the latter Party where working or processing of the finished good has taken place.

Rule 8 **Non-Qualifying Operations**

1. Notwithstanding any provisions in this Annex, a good shall not be considered to be originating in the territory of a Party if the following operations are undertaken exclusively by itself or in combination in the territory of that Party:

- (a) preserving operations to ensure that the good remains in good condition during transport and storage;
- (b) changes of packaging, breaking-up and assembly of packages;
- (c) simple⁴ washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (d) simple⁴ painting and polishing operations;
- (e) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (f) operations to colour sugar or form sugar lumps;
- (g) simple⁴ peeling, stoning, or un-shelling;
- (h) sharpening, simple grinding or simple cutting;
- (i) sifting, screening, sorting, classifying, grading, matching;
- (j) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (k) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

⁴ "simple" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity.

- (l) simple mixing⁵ of products, whether or not of different kinds;
- (m) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (n) simple⁴ testing or calibrations; or
- (o) slaughtering of animals⁶

2. A good originating in the territory of a Party shall retain its initial originating status, when exported from another Party, where operations undertaken have not gone beyond those referred to in paragraph 1.

Rule 9 Direct Consignment

1. Preferential tariff treatment shall be applied to a good satisfying the requirements of this Annex and which is transported directly between the territories of the exporting Party and the importing Party.
2. Notwithstanding paragraph 1, a good of which transport involves transit through one or more intermediate third countries, other than the territories of the exporting Party and the importing Party, shall be considered to be consigned directly, provided that:
 - (a) the transit is justified for geographical reason or by consideration related exclusively to transport requirement;
 - (b) the good has not entered into trade or consumption there; and
 - (c) the good has not undergone any operation other than unloading and reloading or any operation required to keep it in good condition.

Rule 10 De Minimis

⁵ “simple mixing” generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which result 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.

⁶ Slaughtering means the mere killing of animals and subsequent processes such as cutting, chilling, freezing, salting, drying or smoking, for the purpose of preservation for storage and transport.

1. A good that does not undergo a change in tariff classification shall be considered as originating if:

- (a) for a good, other than that provided for in Chapters 50 through 63 of the Harmonized System, the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten (10) percent of the FOB value of the good;
- (b) for a good provided for in Chapters 50 through 63 of the Harmonized System, the weight of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten (10) percent of the total weight of the good;

and the good specified in sub-paragraph (a) and (b) meets all other applicable criteria set forth in this Annex for qualifying as an originating good.

2. The value of non-originating materials referred to in paragraph 1 shall, however, be included in the value of non-originating materials for any applicable RVC requirement for the good.

Rule 11 **Treatment of Packaging and Packing Materials**

1. (a) If a good is subject to the RVC criterion as set out in Rule 4, the value of the packaging and packing materials for retail sale shall be taken into account in its determination of origin, where the packaging and packing materials are considered to be forming a whole with the good.
(b) Where sub-paragraph (a) is not applicable, the packaging and packing materials for retail sale, when classified together with the packaged good, shall not be taken into account in considering whether all non-originating materials used in the manufacture of the good fulfil the criterion corresponding to a change in tariff classification of the said good.
2. Packing materials and containers for transportation of a good shall not be taken into account in determining the origin of the good.

Rule 12 **Accessories, Spare Parts and Tools**

The origin of accessories, spare parts, tools, and instructional or other informational materials presented with a good shall not be taken into account in determining the origin of the good, provided that such accessories, spare parts, tools, and instructional or other informational materials are classified with the good and their customs duties are collected with the good by the importing Party.

Rule 13 **Neutral Elements**

In order to determine whether a good originates, it shall not be necessary to determine the origin of the following which might be used in its production and not incorporated into the good:

- (a) fuel and energy;
- (b) tools, dies and moulds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting

the good; and

(g) any other goods that are not incorporated into the good but of which use in the production of the good can reasonably be demonstrated to be a part of that production.

Rule 14 Identical and Interchangeable Materials

1. For the purposes of establishing the origin of a good, when the good is manufactured utilising originating and non-originating materials, mixed or physically combined, the origin of such materials can be determined by generally accepted accounting principles of inventory management practiced in the territory of the exporting Party.
2. Once a decision has been taken on the inventory management method, that method shall be used throughout the fiscal year.

Rule 15 Certificate of Origin

A claim that a good shall be accepted as eligible for preferential tariff treatment shall be supported by a Certificate of Origin issued by a competent authority designated by the exporting Party and notified to all the other Parties in accordance with the Operational Certification Procedures, as set out in Appendix 1.

Rule 16 Consultations, Review and Modification

1. The Parties shall consult regularly to ensure that the Rules in this Annex are administered effectively, uniformly and consistently in order to achieve the spirit and objectives of this Annex.
2. This Annex may be reviewed and modified as and when necessary upon request of a Party and may be open to such reviews and modifications as may be agreed upon in the Implementing Committee established under Article 5.3 of the Framework Agreement.

Rule 17 Institutional Arrangement

Subject to Article 5.3 of the Framework Agreement, the Korea-ASEAN Rules of Origin Committee shall be established and be responsible for administering and enforcing the general rules of origin and customs procedures as provided for in this Annex and endeavour to resolve any differences arising therefrom.

Rule 18 **Settlement of Disputes**

1. In the case of differences concerning origin determination, classification of a good or other matters relevant to the implementation of this Annex, the government authorities concerned of the importing Party and the exporting Party shall consult each other with a view to resolving the differences, and the result shall be notified to all the other Parties for information.
2. Where no mutually satisfactory solution to the differences has been reached through the consultations mentioned in paragraph 1, the Party concerned may invoke the dispute settlement procedures as set out in the Agreement on Dispute Settlement Mechanism under the Framework Agreement.

APPENDIX 1 **OPERATIONAL CERTIFICATION PROCEDURES** **FOR THE RULES OF ORIGIN**

For the purposes of implementing Annex 3, the following operational procedures on the issuance of a Certificate of Origin, verification of origin and other related administrative matters shall be observed:

DEFINITIONS

Rule 1

For the purposes of this Appendix:

back-to-back Certificate of Origin means a Certificate of Origin issued by an intermediate exporting Party based on the Certificate of Origin issued by the first exporting Party;

customs authority means the competent authority that is responsible under the law of a Party for the administration of customs laws and regulations¹;

exporter means a natural or juridical person located in the territory of a Party from where a good is exported by such a person;

importer means a natural or juridical person located in the territory of a Party into where a good is imported by such a person; and

issuing authority means the competent authority designated by the government of the exporting Party to issue a Certificate of Origin and notified to all the other Parties in accordance with this Appendix.

¹ Such laws and regulations administered and enforced by the customs authority of each Party concerning the importation, exportation and transit of goods as they relate to customs duties, charges and other taxes or prohibitions, restrictions and controls with respect to the movement of controlled items across the boundary of the customs authority of each Party.

producer means a natural or juridical person who carries out production as set out in Rule 1 of Annex 3 in the territory of a Party.

ISSUING AUTHORITIES

Rule 2

1. Each Party shall provide the names, addresses, specimen signatures and specimen of official seals of its issuing authorities to all the other Parties, through the ASEAN Secretariat. Any change in the said list shall be promptly provided in the same manner.
2. Any Certificate of Origin issued by an official not included in the said list shall not be honoured by the customs authority.

Rule 3

For the purposes of determining originating status, the issuing authorities shall have the right to request for supporting documentary evidence or to carry out the check considered appropriate in accordance with a Party's respective domestic laws and regulations.

ISSUANCE OF A CERTIFICATE OF ORIGIN

Rule 4

1. The producer and/or exporter of the good, or its authorised representative, shall apply to the issuing authority, in accordance with the Party's domestic laws and regulations, requesting for pre-exportation examination of the origin of the good. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in determining the origin of the said good to be exported thereafter. The pre-exportation examination may not apply to the good of which, by its nature, origin can be easily determined.
2. The producer and/or exporter or its authorised representative shall apply for a Certificate of Origin together with appropriate supporting documents proving that the good to be exported qualifies for the issuance of a Certificate of Origin, consistent with the domestic laws and regulations of the Party.
3. The issuing authority shall, to the best of its competence and ability, carry out proper examination, in accordance with the domestic laws and regulations of the Party, upon each application for a Certification of Origin to ensure that:

- (a) the Certificate of Origin is duly completed and signed by the authorised signatory;
- (b) the origin of the good is in conformity with Annex 3;

- (c) other statements in the Certificate of Origin correspond to supporting documentary evidence submitted; and
- (d) the description, quantity and weight of the good, marks and number of packages, number and kinds of packages, as specified, conform to the good to be exported.

4. Multiple items declared on the same Certificate of Origin, shall be allowed, provided that each item must qualify separately in its own right.

Rule 5

- 1. A Certificate of Origin shall be on A4 size paper and shall be in the form attached and referred to as Form AK. It shall be in the English language.
- 2. A Certificate of Origin shall comprise one original and two (2) copies. The colors of the original and the copies of a Certificate of Origin shall be mutually agreed upon by the Parties.
- 3. A Certificate of Origin shall bear a reference number separately given by each place or office of issuance.
- 4. The original copy shall be forwarded by the producer and/or exporter to the importer for submission to the customs authority of the importing Party. The duplicate shall be retained by the issuing authority of the exporting Party. The triplicate shall be retained by the producer and/or exporter.
- 5. The issuing authority shall endeavour to periodically provide records of issuance of Certificates of Origin, including issuing number and date, producer and/or exporter and description of goods, to the customs authority of the importing Party.
- 6. In cases where a Certificate of Origin is rejected by the customs authority of the importing Party, the subject Certificate of Origin shall be marked accordingly in box 4 and the original Certificate of Origin shall be returned to the issuing authority within a reasonable period but not exceeding two (2) months. The issuing authority shall be duly notified of the grounds for the denial of preferential tariff treatment.
- 7. In cases where a Certificate of Origin is not accepted, as stated in paragraph 6, the customs authority of the importing Party, as it deems fit, should accept the clarifications made by the issuing authority to accept the Certificate of Origin and reinstate the preferential tariff treatment. The clarifications should be detailed and exhaustive in addressing the grounds for denial of preferential tariff treatment raised by the importing Party.

Rule 6

Neither erasures nor superimpositions shall be allowed on a Certificate of Origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorised to sign a Certificate of Origin and certified by the issuing authority. Unused spaces shall be crossed out to prevent any subsequent addition.

Rule 7

1. A Certificate of Origin shall be issued at the time of exportation or soon thereafter whenever the good to be exported can be considered to be originating in the territory of the exporting Party within the meaning of Annex 3.

2. The issuing authority of the intermediate Party may issue a back-to-back Certificate of Origin, if an application is made by the exporter while the good is passing through its territory, provided that:

- (a) a valid original Certificate of Origin is presented;
- (b) the importer of the intermediate Party and the exporter who applies for the back-to-back Certificate of Origin in the intermediate Party are the same; and
- (c) verification procedures as set out in Rule 14 is applied.

3. Upon request of a Party, the Parties shall review the provisions of this Rule and the implementation thereof, and revise it as may be mutually agreed upon by the Parties.

4. In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or soon thereafter due to involuntary errors, omissions or other valid causes, a Certificate of Origin may be issued retroactively but no later than one year from the date of shipment, bearing the words "ISSUED RETROACTIVELY".

Rule 8

In the event of theft, loss or destruction of a Certificate of Origin, the producer and/or exporter may apply to the issuing authority for a certified true copy of the original to be made out on the basis of the export documents in its possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in box 12 of a Certificate of

Origin. This copy shall bear the date of issuance of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued no later than one year from the date of issuance of the original Certificate of Origin.

PRESENTATION

Rule 9

For the purposes of claiming preferential tariff treatment, the importer shall submit to the customs authority of the importing Party at the time of import, a declaration, a Certificate of Origin including supporting documents (i.e. invoices and, when required, the through Bill of Lading issued in the territory of the exporting Party) and other documents as required in accordance with the domestic laws and regulations of the importing Party.

Rule 10

1. The Certificate of Origin shall, in accordance with domestic laws and regulations, be submitted to the customs authority of the importing Party within six (6) months from the date of issuance by the issuing authority of the exporting Party or the intermediate exporting Party in the case of back-to-back Certificate of Origin.
2. Where the Certificate of Origin is submitted to the customs authority of the importing Party after the expiration of the time-limit as stated in paragraph 1 for its submission, such Certificate of Origin shall be accepted when the failure to observe such time-limit results from force majeure or other valid causes beyond the control of the producer and/or exporter.
3. In all cases, the customs authority of the importing Party may accept such Certificate of Origin, provided that the good has been imported before the expiration of the time-limit of the said Certificate of Origin.

Rule 11

A Certificate of Origin shall not be required for:

- (a) a good originating in the territory of a Party which does not exceed US\$ 200.00 FOB; or
- (b) a good sent by post from the territory of a Party which does not exceed US\$ 200.00 FOB,

provided that the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a Certificate of Origin.

Rule 12

1. Where the origin of a good is not in doubt, the discovery of minor discrepancies, between the statements made in a Certificate of Origin and those made in the documents submitted to the customs authority of the importing Party for the purpose of carrying out the formalities for importing the good shall not *ipso facto* invalidate the Certificate of Origin, if it does in fact correspond to the good submitted.
2. For multiple items declared under the same Certificate of Origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining items listed in that Certificate of Origin. Paragraph 1(c) of Rule 14 may be applied to the problematic items.

RECORD KEEPING REQUIREMENT

Rule 13

1. For the purposes of the verification process pursuant to Rules 14 and 15, the producer and/or exporter applying for the issuance of a Certificate of Origin shall, subject to the domestic laws and regulations of the exporting Party, keep its supporting records for application for not less than three (3) years from the date of issuance of the Certificate of Origin.
2. The importer shall keep records relevant to the importation in accordance with the domestic laws and regulations of the importing Party.
3. The application for Certificates of Origin and all documents related to such application shall be retained by the issuing authority for not less than three (3) years from the date of issuance.
4. Information relating to the validity of a Certificate of Origin shall be furnished upon request of the importing Party by an official authorised to sign a Certificate of Origin and certified by the appropriate government authorities.
5. Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin purpose only.

VERIFICATION

Rule 14

1. The importing Party may request the issuing authority of the exporting Party to conduct a retroactive check at random and/or when the importing Party has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the good in question or of certain parts thereof. Upon such

request, the issuing authority² of the exporting Party shall conduct a retroactive check on a producer's and/or exporter's cost statement based on the current cost and prices within a six-month timeframe of the specified date of exportation³, subject to the following procedures:

- (a) the request of the importing Party for a retroactive check shall be accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis;
- (b) the issuing authority of the exporting Party receiving a request for retroactive check shall respond to the request promptly and reply within two (2) months after receipt of the request;
- (c) the customs authority of the importing Party may suspend provision of preferential tariff treatment while awaiting the result of verification. However, it may release the good to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud; and
- (d) the issuing authority shall promptly transmit the results of the verification process to the importing Party which shall then determine whether or not the subject good is originating. The entire process for retroactive check, including the process of notifying the issuing authority of the exporting Party the result of determination on whether or not the good is originating, shall be completed within six (6) months. While the process of the retroactive check is being undertaken, sub-paragraph (c) shall be applied.

2. The customs authority of the importing Party may request an importer for information or documents relating to the origin of imported good in accordance with its domestic laws and regulations before requesting the retroactive check pursuant to paragraph 1.

Rule 15

1. If the importing Party is not satisfied with the outcome of the retroactive check, it may, under exceptional circumstances, request verification visits to the exporting Party.
2. Prior to conducting a verification visit pursuant to paragraph 1:

² In the case of Korea, the issuing authority referred to Rules 14 and 15, for the purpose of origin verification for the exported goods into the ASEAN Member countries, refers to the customs authority in accordance with its customs laws and regulations.

³ With reference to the six-month timeframe, the issuing authority of the exporting Party can choose any six-month period, before or after the date specified, or any time in between as long as it does not exceed the period of six months.

- (a) an importing Party shall deliver a written notification of its intention to conduct the verification visit simultaneously to:
 - (i) the producer and/or exporter whose premises are to be visited;
 - (ii) the issuing authority of the Party in the territory of which the verification visit is to occur;
 - (iii) the customs authority of the Party in the territory of which the verification visit is to occur; and
 - (iv) the importer of the good subject to the verification visit;
- (b) the written notification mentioned in sub-paragraph (a) shall be as comprehensive as possible and shall include, among others:
 - (i) the name of the customs authority issuing the notification;
 - (ii) the name of the producer and/or exporter whose premises are to be visited;
 - (iii) the proposed date of the verification visit;
 - (iv) the coverage of the proposed verification visit, including reference to the good subject to the verification; and
 - (v) the names and designation of the officials performing the verification visit;
- (c) an importing Party shall obtain the written consent of the producer and/or exporter whose premises are to be visited;
- (d) when a written consent from the producer and/or exporter is not obtained within thirty (30) days from the date of receipt of the notification pursuant to sub-paragraph (a), the notifying Party may deny preferential tariff treatment to the good referred to in the said Certificate of Origin that would have been subject to the verification visit; and
- (e) the issuing authority receiving the notification may postpone the proposed verification visit and notify the importing Party of such intention within fifteen (15) days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within sixty (60) days from the date of such receipt, or a longer period as the Parties may agree.

3. The Party conducting the verification visit shall provide the producer and/or exporter, whose good is subject to such verification, and the relevant issuing authority with a written determination of whether or not the good subject to such verification qualifies as an originating good.

4. Any suspended preferential tariff treatment shall be reinstated upon the written determination referred to in paragraph 3 that the good qualifies as an originating good.
5. The producer and/or exporter shall be allowed thirty (30) days from the date of receipt of the written determination to provide in writing comments or additional information regarding the eligibility of the good for preferential tariff treatment. If the good is still found to be non-originating, the final written determination shall be communicated to the issuing authority within thirty (30) days from the date of receipt of the comments/additional information from the producer and/or exporter.
6. The verification visit process, including the actual visit and the determination under paragraph 3 whether the good subject to such verification is originating or not, shall be carried out and its results communicated to the issuing authority within a maximum period of six (6) months from the first day the initial verification visit was conducted. While the process of verification is being undertaken, paragraph 1(c) of Rule 14 shall be applied.

Rule 16

1. The Parties shall maintain, in accordance with their respective domestic laws and regulations, the confidentiality of classified business information collected in the process of verification pursuant to Rules 14 and 15 and shall protect that information from disclosure that could prejudice the competitive position of the person who provided the information.
2. Subject to the domestic laws and regulations, and agreement of the Parties, classified information may only be disclosed by the authorities of one Party to another, for the administration and enforcement of origin determination.

DENIAL OF PREFERENTIAL TARIFF TREATMENT

Rule 17

Except as otherwise provided in this Appendix, the importing Party may deny claim for preferential tariff treatment or recover unpaid duties in accordance with its laws and regulations, where the good does not meet the requirements of Annex 3, or where the relevant requirements of this Appendix are not fulfilled.

SPECIAL CASES

Rule 18

When destination of all or parts of the good exported to the territory of a specified Party is changed, before or after its arrival in the territory of that Party, the following shall be observed:

- (a) even if the good is already imported into the territory of a specified importing Party, the customs authority of that importing Party shall endorse the Certificate of Origin to the effect for all or parts of the good in case where the importer makes a written application for the preferential tariff treatment along with the submission of the original Certificate of Origin; and
- (b) if the changing of destination occurs during transportation to the territory of the importing Party as specified in the Certificate of Origin, the producer and/or exporter shall apply in writing, accompanied with the issued Certificate of Origin, for a new issuance for all or parts of the good.

Rule 19

For the purposes of implementing Rule 9 of Annex 3, where transportation is effected through the territory of one or more intermediate countries, other than that of the exporting Party and the importing Party, the following shall be produced to the relevant government authorities of the importing Party:

- (a) a through Bill of Lading issued in the territory of the exporting Party;
- (b) a Certificate of Origin;
- (c) a copy of the original commercial invoice in respect of the good; and
- (d) other relevant supporting documents, if any, as evidence that the requirements of Rule 9 of Annex 3 are being complied with.

Rule 20

1. Notwithstanding Rule 9 of Annex 3, a good sent from the territory of the

exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party shall be granted preferential tariff treatment on the condition that the good meets the requirements as set out in Annex 3, provided that it is shown to the satisfaction of the customs authority of the importing Party that:

- (a) an exporter has dispatched the good from the territory of the exporting Party to the country where the exhibition has been held and has exhibited it there;
- (b) the exporter has sold the goods or transferred it to a consignee in the territory of the importing Party; and
- (c) the good has been consigned during the exhibition or immediately thereafter to the territory of the importing Party in the state in which it was sent for the exhibition.

2. For the purposes of implementing paragraph 1, a Certificate of Origin shall be provided to the relevant government authorities of the importing Party. The name and address of the exhibition shall be indicated. As an evidence for the identification of the good and the conditions under which it was exhibited, a certificate issued by the relevant government authorities of the country where the exhibition took place together with supporting documents prescribed in sub-paragraph (d) of Rule 19 may be required.

3. Paragraph 1 shall apply to any trade, agricultural or crafts exhibition, fair or similar show or display in shops or business premises with a view to the sale of foreign good and where the good remains under customs control during the exhibition.

Rule 21

1. Customs authority in the importing Party may accept Certificates of Origin in cases where the sales invoice is issued either by a company located in a third country or by an exporter for the account of the said company, provided that the good meets the requirements of Annex 3.

2. The exporter of the goods shall indicate “third country invoicing” and such information as name and country of the company issuing the invoice in the Certificate of Origin.

ACTION AGAINST FRAUDULENT ACTS

Rule 22

1. When it is suspected that fraudulent acts in connection with a Certificate of Origin have been committed, the government authorities concerned shall cooperate in the action to be taken by a Party against the persons involved.

2. Each Party shall provide legal sanctions for fraudulent acts related to a Certificate of Origin.

CUSTOMS CONTACT POINT

Rule 23

1. Each Party shall designate a contact point for all matters relating to this Appendix.

2. When the contact point of a Party raises any matter arising from Annex 3 to the contact point of any other Party, the customs authority of the latter Party shall assign its own experts to look into the matter and to respond with its findings and proposed solution for resolving the matter within a reasonable period of time.

3. The contact points shall endeavor to resolve any matter raised under Annex 3 through consultations.

Original (Duplicate/Tripleate/Quadruplicate)

1. Goods consigned from (Exporter's business name, address, country)			Reference No. KOREA-ASEAN FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)		
2. Goods consigned to (Consignee's name, address, country)			FORM AK Issued in _____ (Country) See Notes Overleaf		
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge			4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under Korea-ASEAN Free Trade Area Preferential Tariff <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the Importing Country		
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of Invoices

<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in</p> <p>.....</p> <p>(Country)</p> <p>and that they comply with the origin requirements specified for these goods in the KOREA-ASEAN Free Trade Area Preferential Tariff for the goods exported to</p> <p>.....</p> <p>(Importing Country)</p> <p>.....</p> <p>Place and date, signature of authorised signatory</p>			<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>.....</p> <p>Place and date, signature and stamp of certifying authority</p>		
<p>13.</p> <p><input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Exhibition <input type="checkbox"/> Back-to-Back CO</p>					

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential tariff under the KOREA-ASEAN Free Trade Agreement (KAFTA):

BRUNEI DARUSSALAM	CAMBODIA	INDONESIA
REPUBLIC OF KOREA	LAOS	MALAYSIA
MYANMAR	PHILIPPINES	SINGAPORE
THAILAND	VIETNAM	

2. CONDITIONS: To enjoy preferential tariff under the KAFTA, goods sent to any Parties listed above:

(i) must fall within a description of goods eligible for concessions in the country of destination;

(ii) must comply with the consignment conditions in accordance with Rule 9 of Annex 3 (Rules of Origin) of the KAFTA; and

(iii) must comply with the origin criteria in Annex 3 (Rules of Origin) of the KAFTA.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/or producer must indicate in box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in box 11 of this form	Insert in box 8
Goods wholly obtained or produced in the territory of the exporting Party	”WO”
(b) Goods satisfying Rule 4.1 of Annex 3 (Rules of Origin) of the AKFTA	”CTH” or ”RVC 40%”
(c) Goods satisfying the Product Specific Rules <ul style="list-style-type: none">- Change in Tariff Classification- Wholly Obtained or Produced in the territory of any Party- Regional Value Content- Regional Value Content + Change in Tariff Classification- Specific Processes	<ul style="list-style-type: none">- “CTC”- “WO-AK”- “RVC” that needs to be met for the good to qualify as originating; e.g. “RVC 45%”- The combination rule that needs to be met for good to qualify as originating; e.g. “CTH + RVC 40%”“Specific Processes”
(d) Goods satisfying Rule 6	“Rule 6”

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.

6. HARMONIZED SYSTEM NUMBER: The Harmonized System number shall be that of the importing Party.

7. EXPORTER: The term "Exporter" in box 11 may include the manufacturer or the producer.
8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (✓) in the relevant boxes in column 4 whether or not preferential tariff is accorded.
9. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, "the Third Country Invoicing" box should be ticked (✓) and such informations as name and country of the company issuing the invoice shall be indicated in box 7.
10. EXHIBITIONS: In cases where goods are sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party, in accordance with Rule 20 of the Operational Certification Procedures, the "Exhibitions" box should be ticked (✓) and the name and address of the exhibition indicated in box 2.
11. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Rule 7 (2) of the Operational Certification Procedures, the "Back-to-Back CO" box should be ticked (✓).

APPENDIX 2
PRODUCT SPECIFIC RULES

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
	Section I – Live Animals; Animal Products			
1	Chapter 01		Live Animals	Wholly-Obtained or Produced in the territory of the exporting Party
2	Chapter 02		Meat and Edible Meat Offal	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 03		Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates	
3		03.01	Live fish.	Wholly-Obtained or Produced in the territory of the exporting Party
4		03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	Wholly-Obtained or Produced in the territory of the exporting Party
5		03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	Wholly-Obtained or Produced in the territory of the exporting Party
		03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
6		0304.10	- Fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
7		0304.20	- Frozen fillets	Wholly-Obtained or Produced in the territory of any Party
8		0304.90	- Other	Wholly-Obtained or Produced in the territory of any Party
		03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
9		0305.10	- Flours, meals and pellets of fish, fit for human consumption	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
10			0305.20	- Livers and roes of fish, dried, smoked, salted or in brine	Wholly-Obtained or Produced in the territory of any Party
11			0305.30	- Fish fillets, dried, salted or in brine but not smoked	Wholly-Obtained or Produced in the territory of the exporting Party
				- Smoked fish, including fillets	
12			0305.41	-- Pacific Salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
13			0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
14			0305.49	-- Other	Wholly-Obtained or Produced in the territory of any Party
				- Dried fish, whether or not salted but not smoked	
15			0305.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
16			0305.59	-- Other	A regional value content of not less than 40 percent of the FOB value of the good
				- Fish, salted but not dried or smoked and fish in brine	
17			0305.61	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
18			0305.62	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
19			0305.63	-- Anchovies (<i>Engraulis spp.</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
20			0305.69	-- Other	A regional value content of not

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
		03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.		
				- Frozen		
21		0306.11		-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	Wholly-Obtained or Produced in the territory of the exporting Party	
22		0306.12		-- Lobsters (Homarus spp.)	Wholly-Obtained or Produced in the territory of any Party	
23		0306.13		-- Shrimps and prawns	Wholly-Obtained or Produced in the territory of any Party	
24		0306.14		-- Crabs	Wholly-Obtained or Produced in the territory of any Party	
25		0306.19		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Wholly-Obtained or Produced in the territory of the exporting Party	
				- Not frozen		
26		0306.21		-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	Wholly-Obtained or Produced in the territory of the exporting Party	
27		0306.22		-- Lobsters (Homarus spp.)	Wholly-Obtained or Produced in the territory of any Party	
28		0306.23		-- Shrimps and prawns	Wholly-Obtained or Produced in the territory of any Party	
29		0306.24		-- Crabs	Wholly-Obtained or Produced in the territory of the exporting Party	
30		0306.29		-- Other, including flours, meals and pellets of crustaceans, fit for human	Wholly-Obtained or Produced in the territory of any Party	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				consumption	
		03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	
31			0307.10	- Oysters	Wholly-Obtained or Produced in the territory of any Party
				- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>	
32			0307.21	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of any Party
33			0307.29	-- Other	Wholly-Obtained or Produced in the territory of any Party
				- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.)	
34			0307.31	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
35			0307.39	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
				- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)	
36			0307.41	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
37			0307.49	-- Other	Wholly-Obtained or Produced in the territory of any Party
				- Octopus (<i>Octopus</i> spp.)	
38			0307.51	-- Live, fresh or chilled	Wholly-Obtained or Produced in

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
39			0307.59	-- Other	Wholly-Obtained or Produced in the territory of any Party	
40			0307.60	- Snails, other than sea snails	Wholly-Obtained or Produced in the territory of the exporting Party	
				- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption		
41			0307.91	-- Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party	
42			0307.99	-- Other	Wholly-Obtained or Produced in the territory of any Party	
	Chapter 04			Dairy Produce; Birds Eggs; Natural Honey; Edible Products of		
		04.01		Animal Origin, Not Elsewhere Specified or Included		
43			0401.10	- Of a fat content, by weight, not exceeding 1%	Wholly-Obtained or Produced in the territory of the exporting Party	
44			0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	Wholly-Obtained or Produced in the territory of any Party	
45			0401.30	- Of a fat content, by weight, exceeding 6%	Wholly-Obtained or Produced in the territory of the exporting Party	
46		04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.	Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 45 percent of the FOB value of the good	
47		04.03		Buttermilk, curdled milk and cream, yogurt, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	Change to Heading 04.03 from any other Heading, provided that products of 04.03 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
		04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.		
48			0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 45 percent of the FOB value of the good	
49			0404.90	- Other	Wholly-Obtained or Produced in the territory of the exporting Party	
50		04.05		Butter and other fats and oils derived from milk; dairy spreads.	Wholly-Obtained or Produced in the territory of the exporting Party	
		04.06		Cheese and curd.		
51			0406.10	- Fresh (unripened or uncured) cheese including whey cheese, and curd	Wholly-Obtained or Produced in the territory of the exporting Party	
52			0406.20	- Grated or powdered cheese, of all kinds	Wholly-Obtained or Produced in the territory of the exporting Party	
53			0406.30	- Processed cheese, not grated or powdered	Change to Subheading 0406.30 from any other Heading, provided that products of 0406.30 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk; or A regional value content of not less than 45 percent of the FOB value	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
54			0406.40	- Blue-veined cheese	Wholly-Obtained or Produced in the territory of the exporting Party
55			0406.90	- Other cheese	Wholly-Obtained or Produced in the territory of the exporting Party
56		04.07		Birds' eggs, in shell, fresh, preserved or cooked.	Wholly-Obtained or Produced in the territory of the exporting Party
57		04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	Wholly-Obtained or Produced in the territory of the exporting Party
58		04.09		Natural honey.	Wholly-Obtained or Produced in the territory of the exporting Party
59		04.10		Edible products of animal origin, not elsewhere specified or included	Wholly-Obtained or Produced in the territory of the exporting Party
60	Chapter 05			Products of Animal Origin, Not Elsewhere Specified or Included	Wholly-Obtained or Produced in the territory of the exporting Party
	Section II – Vegetable Products				
61	Chapter 06			Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage	Wholly-Obtained or Produced in the territory of the exporting Party
62	Chapter 07			Edible Vegetables and Certain Roots and Tubers	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 08			Edible Fruit and Nuts; Peel of Citrus Fruit or Melons	
		08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				- Coconuts	
63			0801.11	-- Desiccated	Wholly-Obtained or Produced in the territory of the exporting Party
64			0801.19	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
				- Brazil nuts	
65			0801.21	-- In shell	Wholly-Obtained or Produced in the territory of the exporting Party
66			0801.22	-- Shelled	Wholly-Obtained or Produced in the territory of the exporting Party
				- Cashew nuts	
67			0801.31	-- In shell	Wholly-Obtained or Produced in the territory of any Party
68			0801.32	-- Shelled	Wholly-Obtained or Produced in the territory of any Party
69		08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	Wholly-Obtained or Produced in the territory of the exporting Party
70		08.03		Bananas, including plantains, fresh or dried.	Wholly-Obtained or Produced in the territory of any Party
		08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
71			0804.10	- Dates	Wholly-Obtained or Produced in the territory of the exporting Party
72			0804.20	- Figs	Wholly-Obtained or Produced in the territory of the exporting Party
73			0804.30	- Pineapples	Wholly-Obtained or Produced in the territory of any Party
74			0804.40	- Avocados	Wholly-Obtained or Produced in the territory of any Party
75			0804.50	- Guavas, mangoes and mangosteens	Wholly-Obtained or Produced in

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
76		08.05		Citrus fruit, fresh or dried.	Wholly-Obtained or Produced in the territory of the exporting Party	
77		08.06		Grapes, fresh or dried.	Wholly-Obtained or Produced in the territory of the exporting Party	
78		08.07		Melons (including watermelons) and papaws (papayas), fresh.	Wholly-Obtained or Produced in the territory of the exporting Party	
79		08.08		Apples, pears and quinces, fresh.	Wholly-Obtained or Produced in the territory of the exporting Party	
80		08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	Wholly-Obtained or Produced in the territory of the exporting Party	
81		08.10		Other fruit, fresh.	Wholly-Obtained or Produced in the territory of the exporting Party	
82		08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	Wholly-Obtained or Produced in the territory of the exporting Party	
83		08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	Wholly-Obtained or Produced in the territory of the exporting Party	
		08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruit of this Chapter.		
84			0813.10	- Apricots	Wholly-Obtained or Produced in the territory of the exporting Party	
85			0813.20	- Prunes	Wholly-Obtained or Produced in the territory of the exporting Party	
86			0813.30	- Apples	Wholly-Obtained or Produced in the territory of the exporting Party	
87			0813.40	- Other fruit	Wholly-Obtained or Produced in	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
88			0813.50	- Mixtures of nuts or dried fruits of this Chapter	Wholly-Obtained or Produced in the territory of any Party	
89		08.14		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.	Wholly-Obtained or Produced in the territory of the exporting Party	
	Chapter 09			Coffee, Tea, Mate and Spices		
		09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		
				- Coffee, not roasted		
90			0901.11	-- Not decaffeinated	Wholly-Obtained or Produced in the territory of the exporting Party	
91			0901.12	-- Decaffeinated	A regional value content of not less than 45 percent of the FOB value of the good	
				- Coffee, roasted		
92			0901.21	-- Not decaffeinated	A regional value content of not less than 45 percent of the FOB value of the good	
93			0901.22	-- Decaffeinated	A regional value content of not less than 45 percent of the FOB value of the good	
94			0901.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good	
95		09.02		Tea, whether or not flavoured.	Wholly-Obtained or Produced in the territory of the exporting Party	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
96		09.03		Maté.	Wholly-Obtained or Produced in the territory of the exporting Party
		09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or the genus Pimenta.	
				- Pepper	
97			0904.11	- - Neither crushed nor ground	Wholly-Obtained or Produced in the territory of the exporting Party
98			0904.12	- - Crushed or ground	A regional value content of not less than 40 percent of the FOB value of the good
99			0904.20	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	Wholly-Obtained or Produced in the territory of the exporting Party
100		09.05		Vanilla.	Wholly-Obtained or Produced in the territory of the exporting Party
		09.06		Cinnamon and cinnamon-tree flowers.	
101			0906.10	- Neither crushed nor ground	Wholly-Obtained or Produced in the territory of the exporting Party
102			0906.20	- Crushed or ground	A regional value content of not less than 40 percent of the FOB value of the good
103		09.07		Cloves (whole fruit, cloves and stems).	Wholly-Obtained or Produced in the territory of the exporting Party
104		09.08		Nutmeg, mace and cardamoms.	Wholly-Obtained or Produced in the territory of the exporting Party
105		09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	Wholly-Obtained or Produced in the territory of the exporting Party
		09.10		Ginger, saffron turmeric (curcuma), thyme, bay leaves, curry and other spices.	
106			0910.10	- Ginger	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
107			0910.20	- Saffron	Wholly-Obtained or Produced in the territory of the exporting Party
108			0910.30	- Turmeric (curcuma)	Wholly-Obtained or Produced in the territory of the exporting Party
109			0910.40	- Thyme; bay leaves	Wholly-Obtained or Produced in the territory of the exporting Party
110			0910.50	- Curry	A regional value content of not less than 40 percent of the FOB value of the good
				- Other spices	
111			0910.91	- - Mixtures referred to in Note 1 to this Chapter	A regional value content of not less than 40 percent of the FOB value of the good
112			0910.99	- - Other	A regional value content of not less than 40 percent of the FOB value of the good
113	Chapter 10			Cereals	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 11			Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten	
114		11.01		Wheat or meslin flour.	Change to Heading 11.01 from any other Chapter
		11.02		Cereal flours other than of wheat or meslin.	
115			1102.10	- Rye flour	Wholly-Obtained or Produced in the territory of the exporting Party
116			1102.20	- Maize (corn) flour	Wholly-Obtained or Produced in the territory of the exporting Party
117			1102.30	- Rice flour	Wholly-Obtained or Produced in the territory of any Party
118			1102.90	- Other	Change to Subheading 1102.90 from any other Chapter, provided

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
119		11.03	1103.11	- - Of wheat	Change to Subheading 1103.11 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
120			1103.13	- - Of maize (corn)	Change to Subheading 1103.13 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
121			1103.19	- - Of other cereals	Change to Subheading 1103.19 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
122			1103.20	- Pellets	Change to Subheading 1103.20 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party	
		11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.		
				- Rolled or flaked grains		
123			1104.12	-- Of oats	Change to Subheading 1104.12 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
124			1104.19	-- Of other cereals	Change to Subheading 1104.19 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
				- Other worked grains (for example, hulled, pearled, sliced or kibbled)		
125			1104.22	- - Of oats	Wholly-Obtained or Produced in the territory of the exporting Party	
126			1104.23	- - Of maize (corn)	Wholly-Obtained or Produced in the territory of the exporting Party	
127			1104.29	- - Of other cereals	Wholly-Obtained or Produced in the territory of the exporting Party	
128			1104.30	- Germ of cereals, whole, rolled, flaked or ground	Wholly-Obtained or Produced in the territory of the exporting Party	
		11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.		
129			1105.10	- Flour, meal and powder	Change to Subheading 1105.10 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
130			1105.20	- Flakes, granules and pellets	Wholly-Obtained or Produced in the territory of the exporting Party	
131		11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	Change to Heading 11.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
		11.07		Malt, whether or not roasted.		
132			1107.10	- Not roasted	Change to Subheading 1107.10 from any other Chapter	
133			1107.20	- Roasted	Wholly-Obtained or Produced in the territory of the exporting Party	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
134		11.08		Starches; inulin.	Change to Heading 11.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
135		11.09		Wheat gluten, whether or not dried.	Wholly-Obtained or Produced in the territory of the exporting Party
136	Chapter 12			Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 13			Lac; Gums; Resins and Other Vegetable Saps and Extracts	
137		13.01		Lac, natural gums, resins, gum-resins and oleoresins (for example balsams).	Wholly-Obtained or Produced in the territory of the exporting Party
		13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
				- Vegetable saps and extracts	
138			1302.11	- - Opium	Wholly-Obtained or Produced in the territory of the exporting Party
139			1302.12	- - Of liquorice	Wholly-Obtained or Produced in the territory of the exporting Party
140			1302.13	- - Of hops	Wholly-Obtained or Produced in the territory of the exporting Party
141			1302.14	- - Of pyrethrum or of the roots of plants containing rotenone	Wholly-Obtained or Produced in the territory of the exporting Party
142			1302.19	- - Other	Wholly-Obtained or Produced in the territory of the exporting Party
143			1302.20	- Pectic substances, pectinates and pectates	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				- Mucilages and thickeners, whether or not modified, derived from vegetable products	
144			1302.31	-- Agar-agar	A regional value content of not less than 70 percent of the FOB value of the good
145			1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Wholly-Obtained or Produced in the territory of the exporting Party
146			1302.39	-- Other	Wholly-Obtained or Produced in the territory of the exporting Party
147	Chapter 14			Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included	Wholly-Obtained or Produced in the territory of the exporting Party
	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	
		15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
148			1515.50	- Sesame oil and its fractions	Change to Subheading 1515.50 from any other Heading, provided that materials from Chapter 12 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapter 12 are Wholly-Obtained or Produced in the territory of any Party
		15.17		Margarine, edible mixtures or	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				preparations of animal or vegetable fat or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	
149		1517.10		- Margarine, excluding liquid margarine	Change to Subheading 1517.10 from any other Chapter, provided that it has a regional value content of not less than 40 percent of the FOB value of the good
150		1517.90		- Other	A regional value content of not less than 40 percent of the FOB value of the good
151		15.18		Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas, or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animals or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	Change to Heading 15.18 from any other Chapter, provided that it has a regional value content of not less than 40 percent of the FOB value of the good
	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	
152		16.01		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	A regional value content of not less than 40 percent of the FOB value of the good
		16.02		Other prepared or preserved meat, meat offal or blood.	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
153		1602.20	- Of liver of any animal	Change to Subheading 1602.20 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
			- Of poultry of heading 01.05	
154		1602.31	-- Of turkeys	Change to Subheading 1602.31 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
155		1602.32	-- Of fowls of the species Gallus domesticus	A regional value content of not less than 60 percent of the FOB value, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of any Party
156		1602.39	-- Other	Change to Subheading 1602.39 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
				- Of swine		
157			1602.41	- - Hams and cuts thereof	A regional value content of not less than 40 percent of the FOB value of the good	
158			1602.42	- - Shoulders and cuts thereof	Change to Subheading 1602.42 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party	
159			1602.49	- - Other, including mixtures	Change to Subheading 1602.49 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria		
							territory of the exporting Party
160			1602.50	- Of bovine animals			A regional value content of not less than 40 percent of the FOB value of the good
161			1602.90	- Other, including preparations of blood of any animal			Change to Subheading 1602.90 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
		16.04		Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs.			
				- Fish, whole or in pieces, but not minced			
162			1604.11	- - Salmon			Change to Subheading 1604.11 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
163			1604.12	- - Herrings			A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
164			1604.13	-- Sardines, sardinella and brisling or sprats	A regional value content of not less than 40 percent of the FOB value of the good
165			1604.15	-- Mackerel	A regional value content of not less than 40 percent of the FOB value of the good
166			1604.16	-- Anchovies	Change to Subheading 1604.16 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
167			1604.19	-- Other	Change to Subheading 1604.19 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
168			1604.20	- Other prepared or preserved fish	Change to Subheading 1604.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
169			1604.30	- Caviar and caviar substitutes	Change to Subheading 1604.30 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	16.05			Crustaceans, molluscs and other aquatic	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				invertebrates, prepared or preserved.	
170			1605.10	- Crab	A regional value content of not less than 35 percent of the FOB value of the good
171			1605.20	- Shrimps and prawns	A regional value content of not less than 35 percent of the FOB value of the good
172			1605.30	- Lobster	Change to Subheading 1605.30 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
173			1605.40	- Other crustaceans	Change to Subheading 1605.40 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
174			1605.90	- Other	Change to Subheading 1605.90 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
	Chapter 19			Preparation of Cereals, Flour, Starch or Milk; Pastrycooks Products	
		19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
175			1901.10	- Preparations for infant use, put up for retail sale	Change to Subheading 1901.10 from any other Heading, provided that materials from Headings 04.01 through 04.04, and Chapters 10 and 11 are originating in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good , provided that materials from Headings 04.01 through 04.04, and Chapters 10 and 11 are originating in the territory of any Party
176			1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	Change to Subheading 1901.20 from any other Heading, provided that materials from Chapters 10 and 11 are originating in the territory of anyParty; or A

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
177			1901.90	- Other	For Korea's HS Code 1901.90.2000: Wholly-Obtained or Produced in the territory of any Party; For others: Change to Subheading 1901.90 from any other Heading , provided that materials from Heading 04.01 to 04.04, and Chapters 10 and 11 are originating in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good , provided that materials from Heading 04.01 to 04.04, and Chapters 10 and 11 are originating in the territory of any Party	
			19.04	Prepared food obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.		
178			1904.90	- Other	For Korea HS 1904.90.1000: Change to Subheading 1904.90 from any other Heading, in conditions that the de minimis rule shall not be applied to a non- originating material imported from	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
				a non-Party used in the production of the good unless the non-originating material is provided for in a different sub-heading from that of the good; or A regional value content of not less than 40 percent of the FOB value of the good ; Others: Change to Subheading 1904.90 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
		19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
			- Sweet biscuits; waffles and wafers	
179		1905.31	-- Sweet biscuits	Change to Subheading 1905.31 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
180		1905.32	-- Waffles and wafers	Change to Subheading 1905.32 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
181		1905.90	- Other	Change to Subheading 1905.90 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
	Chapter 20			Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants		
		20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.		
182			2003.90	- Other	Change to Subheading 2003.90 from any other Heading, provided that it has a regional value content of not less than 60 percent of the FOB value of the good	
		20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
183			2005.90	- Other vegetables and mixtures of vegetables	For Korea's HS Code 2005.90.1000: A regional value content of not less than 60 percent of the FOB value; Others: A regional value content of not less than 40 percent of the FOB value of the good	
184		20.06		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	A regional value content of not less than 45 percent of the FOB value of the good	
		20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar		

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				or other sweetening matter or spirit, not elsewhere specified or included.	
				- Nuts, ground-nuts and other seeds, whether or not mixed together	
185			2008.11	- - Ground-nuts	A regional value content of not less than 40 percent of the FOB value, provided that materials from Chapter 12 are Wholly-Obtained or Produced in the territory of any Party
186			2008.19	- - Other, including mixtures	Change to Subheading 2008.19 from any other Heading, provided that the material of Heading 0802.31, 0802.32, 0802.40 and 0802.90 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the material of Heading 0802.31, 0802.32, 0802.40 and 0802.90 are Wholly-Obtained or Produced in the territory of any Party
187			2008.20	- Pineapples	Change to Subheading 2008.20 from any other Chapter, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				- Other, including mixtures other than those of subheading 20.08.19	
188			2008.92	-- Mixtures	Change to Subheading 2008.92 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
189			2008.99	-- Other	Change to Subheading 2008.99 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
				- Pineapple juice	
190			2009.41	-- Of a Brix value not exceeding 20	Change to Subheading 2009.41 from any other Chapter, provided that the materials of Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
191			2009.49	-- Other	Change to Subheading 2009.49 from any other Chapter, provided that the materials of Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
				- Apple juice	
192			2009.80	- Juice of any other single fruit or vegetable	Change to Subheading 2009.80 from any other Chapter; or A

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
193			2009.90	- Mixtures of juices		
	Chapter 21			Miscellaneous Edible Preparations		
		21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
				- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee		
194			2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté		
		21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings;		

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				mustard flour and meal and prepared mustard.	
195			2103.90	- Other	For Korea's HS Code 2103.90.1030; 2103.90.9030; 2103.90.9090: Change to Subheading 2103.90 from any other Heading, provided that materials from Chapters 7 and 9 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 7 and 9 are Wholly-Obtained or Produced in the territory of any Party; For others: Change to Subheading 2103.90 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
		21.06		Food preparations not elsewhere specified or included.	
196			2106.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Heading 1211.20, 1212.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
	Chapter 22			Beverages, Spirits and Vinegar	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
197		2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	A regional value content of not less than 40 percent of the FOB value of the good
198		2202.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Subheading 1211.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
199		22.03	Beer made from malt.	Change to Heading 22.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
			- Other wine; grape must with fermentation prevented or arrested by the addition of alc	
200		2204.21	-- In containers holding 2 litres or less	Change to Subheading 2204.21 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
201		2204.29	-- Other	Change to Subheading 2204.29

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
202			2208.20	- Spirits obtained by distilling grape wine grape marc	Change to Subheading 2208.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
203			2208.30	- Whiskies	Change to Subheading 2208.30 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
204			2208.70	- Liquors and cordials	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Subheading 1211.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
	Chapter 23			Residues and Waste from the Food Industries; Prepared Animal Fodder	
		23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	
205			2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Change to Subheading 2301.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
		23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.		
				- Of rape or colza seeds		
206			2306.50	- Of coconut or copra		
207		23.08		Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.		
		23.09		Preparations of a kind used in animal feeding.		
208			2309.90	- Other		
				A regional value content of not less than 40 percent of the FOB		

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
	Chapter 24			Tobacco and Manufactured Tobacco Substitutes		
209		24.01		Unmanufactured tobacco; tobacco refuse.	Wholly-Obtained or Produced in the territory of the exporting Party	
		24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes.		
210			2402.20	- Cigarettes containing tobacco	Change to Subheading 2402.20 from any other Heading, provided that the value of non-originating materials of Heading 24.03 does not exceed 60% of the FOB value of the good.	
	Section VI – Products of the Chemical or Allied Industries					
	Chapter 29			Organic Chemicals		
		29.21		Amine-function compounds.		
				- Acyclic polyamines and their derivatives; salts thereof		
211			2921.21	- - Ethylenediamine and its salts	Change to Subheading 2921.21 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good	
212			2921.29	- - Other	Change to Subheading 2921.29 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good	
		29.22		Oxygen-function amino-compounds.		

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof	
213			2922.12	- - Diethanolamine and its salts	Change to Subheading 2922.12 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
214			2922.13	- - Triethanolamine and its salts	Change to Subheading 2922.13 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof	
215			2922.41	- - Lysine and its esters; salts thereof	Change to Subheading 2922.41 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	
216			2923.90	- Other	Change to Subheading 2923.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 33			Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
		33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by enfluerage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
				- Essential oils other than those of citrus fruit	
217			3301.30	- Resinoids	Change to Subheading 3301.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
218			3301.90	- Other	Change to Subheading 3301.90 from any other Heading, provided that the materials of Subheading 1211.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Subheading 1211.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
	Section VII – Plastics and Articles Thereof; Rubber and Articles Thereof				
	Chapter 40			Rubber and Articles Thereof	
		40.11		New pneumatic tyres, of rubber.	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
219			4011.10	- Of a kind used on motor cars (including station wagons and racing cars)	Change to Subheading 4011.10 from any other Heading, provided that it has a regional value content of not less than 55 percent of the FOB value of the good
220			4011.20	- Of a kind used on buses or lorries	Change to Subheading 4011.20 from any other Heading, provided that it has a regional value content of not less than 55 percent of the FOB value of the good
221			4011.40	- Of a kind used on motorcycles	Change to Subheading 4011.40 from any other Heading, provided that it has a regional value content of not less than 55 percent of the FOB value of the good
Section VIII – Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other than Silk-worm Gut)					
	Chapter 42			Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other than Silk-worm Gut)	
		40.23		Articles of apparel and clothing accessories, of leather or of composition leather.	
				- Gloves, mittens and mitts	
222			4203.21	- - Specially designed for use in sports	Change to Subheading 4203.21 from any other Chapter
Section XI – Textiles and Textile Articles					
	Chapter 50			Silk	
223		50.01		Silk-worm cocoons suitable for reeling.	Change to Heading 50.01 from any other Chapter; or A regional value content of not less than 40

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria		
							percent of the FOB value of the good
224		50.02		Raw silk (not thrown).	Change to Heading 50.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good		
225		50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	Change to Heading 50.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good		
226		50.04		Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Change to Heading 50.04 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good		
227		50.05		Yarn spun from silk waste, not put up for retail sale.	Change to Heading 50.05 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good		
228		50.06		Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	Change to Heading 50.06 from any other Heading, except from Heading 50.04 through 50.05; or A regional value content of not less than 40 percent of the FOB value of the good		
229		50.07		Woven fabrics of silk or of silk waste.	Change to Heading 50.07 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good		

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
	Chapter 51			Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric	
230		51.01		Wool, not carded or combed.	Change to Heading 51.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
231		51.02		Fine or coarse animal hair, not carded or combed.	Change to Heading 51.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
232		51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	Change to Heading 51.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
233		51.04		Garnetted stock of wool or of fine or coarse animal hair.	Change to Heading 51.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
234		51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	Change to Heading 51.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
235		51.06		Yarn of carded wool, not put up for retail sale.	Change to Heading 51.06 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
236		51.07		Yarn of combed wool, not put up for retail sale.	Change to Heading 51.07 from any other Heading; or A regional value content of not less than 40

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria		
							percent of the FOB value of the good
237		51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	Change to Heading 51.08 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good		
238		51.09		Yarn of wool or of fine animal hair, put up for retail sale.	Change to Heading 51.09 from any other Heading, except from Heading 51.06 through 51.08; or A regional value content of not less than 40 percent of the FOB value of the good		
239		51.10		Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	Change to Heading 51.10 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good		
240		51.11		Woven fabrics of carded wool or of carded fine animal hair.	Change to Heading 51.11 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good		
241		51.12		Woven fabrics of combed wool or of combed fine animal hair.	Change to Heading 51.12 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good		
242		51.13		Woven fabrics of coarse animal hair or of horsehair.	Change to Heading 51.13 from any other Heading; or Printing or dyeing accompanied by at least		

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
	Chapter 52			Cotton		
243		52.01		Cotton, not carded or combed.	Change to Heading 52.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
244		52.02		Cotton waste (including yarn waste and garnetted stock).	Change to Heading 52.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
245		52.03		Cotton, carded or combed.	Change to Heading 52.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
246		52.04		Cotton sewing thread, whether or not put up for retail sale.	Change to Heading 52.04 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good	
247		52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	Change to Heading 52.05 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good	
248		52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	Change to Heading 52.06 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
249		52.07		Cotton yarn (other than sewing thread) put up for retail sale.	Change to Heading 52.07 from any other Heading, except from Heading 52.04 through 52.06; or A regional value content of not less than 40 percent of FOB value of the good of the good	
	Chapter 53			Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn		
250		53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	Change to Heading 53.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
251		53.02		True hemp (<i>Cannabis sativa L</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	Change to Heading 53.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
252		53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	Change to Heading 53.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
253		53.04		Sisal and other textile fibres of the genus <i>Agave</i>, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	Change to Heading 53.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
254		53.05		Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun;	Change to Heading 53.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				tow, noils and waste of these fibres (including yarn waste and garnetted stock).	good
255		53.06		Flax yarn.	Change to Heading 53.06 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
256		53.07		Yarn of jute or of other textile bast fibres of heading 53.03.	Change to Heading 53.07 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
257		53.08		Yarn of other vegetable textile fibres; paper yarn.	Change to Heading 53.08 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
258		53.09		Woven fabrics of flax.	Change to Heading 53.09 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
259		53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03	Change to Heading 53.10 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
260		53.11		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	Change to Heading 53.11 from any other Heading; or Printing or dyeing accompanied by at least

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 54			Man-Made Filaments	
261		54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.	Change to Heading 54.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
262		54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	Change to Heading 54.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
263		54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	Change to Heading 54.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
264		54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	Change to Heading 54.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
265		54.05		Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	Change to Heading 54.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
266		54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.	Change to Heading 54.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 55		Man-Made Staple Fibres	
267		55.01	Synthetic filament tow.	Change to Heading 55.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
268		55.02	Artificial filament tow.	Change to Heading 55.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
269		55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	Change to Heading 55.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
270		55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	Change to Heading 55.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
271		55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	Change to Heading 55.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
272		55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	Change to Heading 55.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
273		55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Change to Heading 55.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
274		55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	Change to Heading 55.08 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
275		55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	Change to Heading 55.09 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
276		55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	Change to Heading 55.10 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
277		55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	Change to Heading 55.11 from any other Heading, except from Heading 55.08 through 55.10; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 56		Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
278		56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Change to Heading 56.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
279		56.02	Felt, whether or not impregnated, coated, covered or laminated.	Change to Heading 56.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
280		56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.	Change to Heading 56.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
281		56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	Change to Heading 56.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
282		56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	Change to Heading 56.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
283		56.06	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	Change to Heading 56.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
284		56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	Change to Heading 56.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
285		56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	Change to Heading 56.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
286		56.09	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	Change to Heading 56.09 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 57		Carpets and Other Textile Floor Coverings	
287		57.01	Carpets and other textile floor coverings, knotted, whether or not made up.	Change to Heading 57.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
288		57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	Change to Heading 57.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
289		57.03	Carpets and other textile floor coverings, tufted, whether or not made up.	Change to Heading 57.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
290		57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	Change to Heading 57.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
291		57.05	Other carpets and other textile floor coverings, whether or not made up.	Change to Heading 57.05 from any other Chapter; or A regional value content of not less than 40

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
	Chapter 58			Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery	percent of the FOB value of the good	
292		58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	Change to Heading 58.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
293		58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	Change to Heading 58.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
294		58.03		Gauze, other than narrow fabrics of heading 58.06.	Change to Heading 58.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
295		58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	Change to Heading 58.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
296		58.05		Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	Change to Heading 58.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	
297		58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	Change to Heading 58.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
298		58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	Change to Heading 58.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
299		58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	Change to Heading 58.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
300		58.09	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	Change to Heading 58.09 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
301		58.10	Embroidery in the piece, in strips or in motifs.	Change to Heading 58.10 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
302		58.11	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	Change to Heading 58.11 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 59		Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable For Industrial Use	
303		59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile	Change to Heading 59.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				fabrics of a kind used for hat foundations.	
304		59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	Change to Heading 59.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
305		59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	Change to Heading 59.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
306		59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	Change to Heading 59.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
307		59.05		Textile wall coverings.	Change to Heading 59.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
308		59.06		Rubberised textile fabrics, other than those of heading 59.02.	Change to Heading 59.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
309		59.07		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	Change to Heading 59.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
310		59.08		Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the	Change to Heading 59.08 from any other Chapter; or A regional

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
			like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	value content of not less than 40 percent of the FOB value of the good
311		59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	Change to Heading 59.09 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
312		59.10	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	Change to Heading 59.10 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
313		59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	Change to Heading 59.11 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 61		Articles of Apparel and Clothing Accessories, Knitted or Crocheted	
314		61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	Change to Heading 61.01 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
315		61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	Change to Heading 61.02 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
316		61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	Change to Heading 61.03 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
317		61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	Change to Heading 61.04 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
318		61.05	Men's or boys' shirts, knitted or crocheted.	Change to Heading 61.05 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
319		61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	Change to Heading 61.06 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
320		61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	Change to Heading 61.07 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
321		61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligées, bathrobes, dressing gowns and similar articles, knitted or crocheted.	Change to Heading 61.08 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
322		61.09	T-shirts, singlets and other vests, knitted or crocheted.	Change to Heading 61.09 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
323		61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	Change to Heading 61.10 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
324		61.11	Babies' garments and clothing accessories, knitted or crocheted.	Change to Heading 61.11 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
325		61.12	Track suits, ski suits and swimwear, knitted or crocheted.	Change to Heading 61.12 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
326		61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	Change to Heading 61.13 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
327		61.14	Other garments, knitted or crocheted.	Change to Heading 61.14 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
328		61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	Change to Heading 61.15 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
329		61.16	Gloves, mittens and mitts, knitted or crocheted.	Change to Heading 61.16 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
330		61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	Change to Heading 61.17 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
Chapter 62				Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted	
331		62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	Change to Heading 62.01 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
332		62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	Change to Heading 62.02 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
333		62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	Change to Heading 62.03 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
334		62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	Change to Heading 62.04 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
335		62.05		Men's or boys' shirts.	Change to Heading 62.05 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					than 40 percent of the FOB value of the good
336		62.06		Women's or girls' blouses, shirts and shirt-blouses.	Change to Heading 62.06 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
337		62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	Change to Heading 62.07 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
338		62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligées, bathrobes, dressing gowns and similar articles.	Change to Heading 62.08 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
339		62.09		Babies' garments and clothing accessories.	Change to Heading 62.09 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
340		62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	Change to Heading 62.10 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria		
							regional value content of not less than 40 percent of the FOB value of the good
341		62.11		Track suits, ski suits and swimwear; other garments.	Change to Heading 62.11 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good		
342		62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	Change to Heading 62.12 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good		
343		62.13		Handkerchiefs.	Change to Heading 62.13 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating and the good is both cut and sewn in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good		
344		62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	Change to Heading 62.14 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01		

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					through 58.02, 60.01 through 60.06 are originating and the good is both cut and sewn in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good
345		62.15		Ties, bow ties and cravats.	Change to Heading 62.15 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
346		62.16		Gloves, mittens and mitts.	Change to Heading 62.16 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
347		62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	Change to Heading 62.17 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 63			Other made up textile articles; sets; worn clothing and worn textile articles; rags	
348		63.01		Blankets and travelling rugs.	Change to Heading 63.01 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria		
							54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
349		63.02		Bed linen, table linen, toilet linen and kitchen linen.	Change to Heading 63.02 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good		
350		63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	Change to Heading 63.03 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07-54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good		

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
351		63.04	Other furnishing articles, excluding those of heading 94.04.	Change to Heading 63.04 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
352		63.05	Sacks and bags, of a kind used for the packing of goods.	Change to Heading 63.05 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
353		63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	Change to Heading 63.06 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
354		63.07		Other made up articles, including dress patterns.	Change to Heading 63.07 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
355		63.08		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table-cloths or serviettes, or similar textile articles, put up in packings for retail sale.	Change to Heading 63.08 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
356		63.09		Worn clothing and other worn articles.	Wholly-Obtained or Produced in the territory of the exporting Party
357		63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	Wholly-Obtained or Produced in the territory of the exporting Party
	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	
		68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
				- Other	
358		6802.91		- - Marble, travertine and alabaster	Change to Subheading 6802.91 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.	
359		6811.20		- Other sheets, panels, tiles and similar articles	Change to Subheading 6811.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
	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	
360		71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	Wholly-Obtained or Produced in the territory of the exporting Party
		71.02	Diamonds, whether or not worked, but not mounted or set.	
361		7102.10	- Unsorted	Change to Subheading 7102.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
			- Industrial	
362		7102.21	- - Unworked or simply sawn, cleaved or bruted	Change to Subheading 7102.21 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
363		7102.29	- - Other	Change to Subheading 7102.29 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
			- Non-industrial	
364		7102.31	- - Unworked or simply sawn, cleaved or bruted	Change to Subheading 7102.31 from any other Subheading; or A regional value content of not less

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria		
							than 40 percent of the FOB value of the good
365			7102.39	- - Other			Change to Subheading 7102.39 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			
366			7103.10	- Unworked or simply sawn or roughly shaped			Change to Subheading 7103.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Otherwise worked			
367			7103.91	- - Rubies, sapphires and emeralds			Change to Subheading 7103.91 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
368			7103.99	- - Other			Change to Subheading 7103.99 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or			

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
369			7104.10	- Piezo-electric quartz	Change to Subheading 7104.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
370			7104.20	- Other, unworked or simply sawn or roughly shaped	Change to Subheading 7104.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
371			7104.90	- Other	Change to Subheading 7104.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	
372			7105.90	- Other	Change to Subheading 7105.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
				- Of precious metal whether or not plated or clad with precious metal	
373			7113.11	- - Of silver, whether or not plated or clad with other precious metal	Change to Subheading 7113.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
374			7113.20	- Of base metal clad with precious metal	Change to Subheading 7113.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good	
		71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.		
				- Of precious metal whether or not plated or clad with precious metal		
375			7114.11	- - Of silver, whether or not plated or clad with other precious metal	Change to Subheading 7114.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good	
376			7114.20	- Of base metal clad with precious metal	Change to Subheading 7114.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good	
		71.15		Other articles of precious metal or of metal clad with precious metal.		
377			7115.90	- Other	Change to Subheading 7115.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good	
		71.16		Articles of natural or cultured pearls, precious or semi-precious stones		

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				(natural, synthetic or reconstructed).	
378			7116.10	- Of natural or cultured pearls	Change to Subheading 7116.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
379			7116.20	- Of precious or semi-precious stones (natural, synthetic, or reconstructed)	Change to Subheading 7116.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.17		Imitation jewellery.	
				- Of base metal, whether or not plated with precious metal	
380			7117.11	- - Cuff-links and studs	Change to Subheading 7117.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
381			7117.90	- Other	Change to Subheading 7117.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Section XV - Base metals and articles of base metal				
	Chapter 72			Iron and steel	
382		72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	Change to Heading 72.09 from any other Heading
		72.20		Flat-rolled products of stainless steel, of	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				a width of less than 600 mm.	
				- Not further worked than hot-rolled	
383		7220.11		- - Of a thickness of 4.75 mm or more	Change to Subheading 7220.11 from any other Heading, except from Heading 72.19
384		7220.12		- - Of a thickness of less than 4.75 mm	Change to Subheading 7220.12 from any other Heading, except from Heading 72.19
	Chapter 74			Copper and articles thereof	
385		74.08		Copper wire.	Change to Heading 74.08 from any other Heading, except from Heading 74.07; or A regional value content of not less than 40 percent of the FOB value of the good
386		74.13		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	Change to Heading 74.13 from any other Heading, except from Heading 74.07; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 76			Aluminium and articles thereof	
387		76.05		Aluminium wire.	Change to Heading 76.05 from any other Heading, except from Heading 76.04; or A regional value content of not less than 40 percent of the FOB value of the good
388		76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	Change to Heading 76.14 from any other Heading, except from Heading 76.05; or A regional

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
	Chapter 81			Other base metals; cermets; articles thereof	value content of not less than 40 percent of the FOB value of the good	
				Magnesium and articles thereof, including waste and scrap.		
				- Unwrought magnesium		
389			8104.30	- Raspings, turnings and granules, graded according to size; powders	Change to Subheading 8104.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good	
	Chapter 83			Miscellaneous articles of base metal		
		83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.		
390			8305.10	- Fittings for loose-leaf binders or files	Change to Subheading 8305.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good	
391			8305.20	- Staples in strips	Change to Subheading 8305.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good	
392			8305.90	- Other, including parts	Change to Subheading 8305.90 from any other Subheading; or A	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					regional value content of not less than 40 percent of the FOB value of the good
	Section XVI - Machinery and Mechanical Appliances; 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	
		84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
393			8415.10	- Window or wall types, self-contained or "split-system"	A regional value content of not less than 45 percent of the FOB value of the good
		84.79		Machines and mechanical appliances, having individual functions, not specified or included elsewhere in this Chapter.	
				- Other machines and mechanical appliances	
394			8479.81	- - For treating metal, including electric wire coil-winders	Change to Subheading 8479.81 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
395			8479.89	- - Other	Change to Subheading 8479.89 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				Ball or roller bearings.	
396			8482.10	- Ball bearings	Change to Subheading 8482.10 from any other Subheading; or A

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria		
							regional value content of not less than 40 percent of the FOB value of the good
	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			
		85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.			
				- Other transformers			
397			8504.50	- Other inductors	Change to Subheading 8504.50 from any other Subheading; or A regional value content of not less than 45 percent of the FOB value of the good		
		85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.			
398			8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	Change to Subheading 8518.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good		
399			8518.50	- Electric sound amplifier sets	Change to Subheading 8518.50 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good		

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
		85.19		Turntables (record-decks), record-players, cassette-players and other sound reproduction apparatus, not incorporating a sound recording device.	
				- Turntable (record-decks)	
400			8519.31	-- With automatic record changing mechanism	Change to Subheading 8519.31 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.	
401			8522.90	- Other	Change to Subheading 8522.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.25		Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	
402			8525.20	- Transmission apparatus incorporating reception apparatus	Change to Subheading 8525.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
		85.28	Reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.	
			- Reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus	
403		8528.12	- - Colour	Change to Subheading 8528.12 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	
404		8529.90	- Other	Change to Subheading 8529.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).	
			- Other fixed capacitors	
405		8532.22	- - Aluminium electrolytic	Change to Subheading 8532.22 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria	
		85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.		
406			8536.10	- Fuses 	Change to Subheading 8536.10 from any other Subheading; or A regional value content of not less than 45 percent of the FOB value of the good
		85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
			- Other filament lamps, excluding ultra-violet or infra-red lamps		
407			8539.21	- - Tungsten halogen 	Change to Subheading 8539.21 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
			- Discharge lamps, other than ultra-violet lamps		
408			8539.31	- - Fluorescent, hot cathode 	Change to Subheading 8539.31 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
409			8539.90	- Parts 	Change to Subheading 8539.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					of the good
		85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
				- Cathode-ray television picture tubes, including video monitor cathode-ray tubes	
410			8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	Change to Subheading 8540.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
411			8540.40	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm	Change to Subheading 8540.40 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
412			8540.60	- Other cathode-ray tubes	Change to Subheading 8540.60 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes	
413			8540.71	- - Magnetrons	Change to Subheading 8540.71 from any other Subheading; or A regional value content of not less than 45 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
414		8540.72	- - Klystrons		
			- Other valves and tubes		
415		8540.89	- - Other		
			- Parts		
416		8540.91	- - Of cathode-ray tubes		
	85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.		
			- Transistors, other than photosensitive transistors		
417		8541.90	- Parts		

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
		85.43		Electrical machines and apparatus, having individual functions, not specified or included in this Chapter.	
				- Other machines and apparatus	
418			8543.89	- - Other	Change to Subheading 8543.89 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 87			Vehicles, other than railway or tramway rolling-stock, and parts thereof and accessories thereof	
		87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
419			8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	A regional value content of not less than 45 percent of the FOB value of the good
420			8702.90	- Other	A regional value content of not less than 45 percent of the FOB value of the good
		87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	
				- Other vehicles, with spark-ignition internal combustion reciprocating piston engine	
421			8703.21	- - Of a cylinder capacity not exceeding 1,000 cc	A regional value content of not less than 45 percent of the FOB value of the good
422			8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	A regional value content of not less than 45 percent of the FOB

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria	
423			8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	A regional value content of not less than 45 percent of the FOB value of the good	
424			8703.24	-- Of a cylinder capacity exceeding 3,000 cc	A regional value content of not less than 45 percent of the FOB value of the good	
				- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)		
425			8703.31	-- Of a cylinder capacity not exceeding 1,500 cc	A regional value content of not less than 45 percent of the FOB value of the good	
426			8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	A regional value content of not less than 45 percent of the FOB value of the good	
427			8703.33	-- Of a cylinder capacity exceeding 2,500cc	A regional value content of not less than 45 percent of the FOB value of the good	
428			8703.90	- Other	A regional value content of not less than 45 percent of the FOB value of the good	
		87.04		Motor vehicles for the transport of goods.		
429			8704.10	- Dumpers designed for off-highway use	A regional value content of not less than 45 percent of the FOB value of the good	
				- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)		
430			8704.21	-- Gross vehicle weight not exceeding 5t	A regional value content of not less than 45 percent of the FOB	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
431			8704.22	-- g.v.w exceeding 5t but not exceeding 20t	A regional value content of not less than 45 percent of the FOB value of the good
432			8704.23	-- g.v.w exceeding 20t	A regional value content of not less than 45 percent of the FOB value of the good
				- Other, with spark-ignition internal combustion piston engine	
433			8704.31	-- g.w.w not exceeding 5t	A regional value content of not less than 45 percent of the FOB value of the good
434			8704.32	-- g.v.w. exceeding 5t	A regional value content of not less than 45 percent of the FOB value of the good
435			8704.90	- Other	A regional value content of not less than 45 percent of the FOB value of the good
		87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
				- Other parts and accessories	
436			8708.94	-- Steering wheels, steering columns and steering boxes	A regional value content of not less than 45 percent of the FOB value of the good
437			8708.99	-- Other	A regional value content of not less than 45 percent of the FOB value of the good
438		87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	A regional value content of not less than 45 percent of the FOB value of the good
	Chapter 89			Ships, boats and floating structures	

Serial No	Harmonized System Code		Product Description	Origin Conferring Criteria
			Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	
439		8907.10	- Inflatable rafts	Change to Subheading 8907.10 from any other Heading; or A regional value content of not less than 50 percent of the FOB value of the good
	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	
		90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	
			- Objective lenses	
440		9002.11	-- For cameras, projectors or photographic enlargers or reducers	Change to Subheading 9002.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
441		9002.19	-- Other	Change to Subheading 9002.19 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
442		9002.20	- Filters	Change to Subheading 9002.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					of the good
443		9002.90		- Other	Change to Subheading 9002.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	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	
		94.03		Other furniture and parts thereof.	
444		9403.30		- Wooden furniture of a kind used in offices	A regional value content of not less than 60 percent of the FOB value of the good
445		9403.40		- Wooden furniture of a kind used in the kitchen	A regional value content of not less than 60 percent of the FOB value of the good
446		9403.50		- Wooden furniture of a kind used in the bedroom	A regional value content of not less than 60 percent of the FOB value of the good
447		9403.60		- Other wooden furniture	A regional value content of not less than 60 percent of the FOB value of the good

APPENDIX 3 EXPLANATORY NOTES TO ANNEX 3

1. RVC Calculation Formula

For the purposes of Rule 5 of Annex 3, RVC of a good specified in Appendix 2 shall be calculated in accordance with the formula provided for in paragraph 2 of Rule 4 of Annex 3.

2. Non-Qualifying Operations for Textile and Garment

Notwithstanding any provisions in Annex 3, a good from Chapters 50 through 63 shall not be considered to be originating in the territory of a Party if the following operations are undertaken exclusively by itself or in combination within each paragraph in the territory of that Party, whether or not both RVC and CTC criteria, are satisfied:

- (a) simple combining operations, labeling, ironing or pressing, cleaning or dry cleaning, packaging operations, or any combination thereof;
- (b) cutting to length or width and hemming, stitching or overlocking of fabrics which are readily identifiable as being intended for a particular commercial use;
- (c) trimming and/or joining together of accessory articles, such as straps, bands, beads, cords, rings or eyelets, by sewing, looping, linking or attaching;
- (d) bleaching, waterproofing, decating, shrinking, mercerizing, or similar operations for the purposes of having merely undergone the finishing operations; or
- (e) embroidery which represents less than five (5) percent of the total area of the embroidered goods or embroidery which contributes less than five (5) percent of the total weight of the embroidered goods.

3. Agricultural and Horticultural goods

Agricultural and horticultural goods grown in the territory of an exporting Party shall be treated as originating in the territory of that Party even if they are grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a territory of a third country.

4. *Aquacultural goods*

Aquacultural goods raised in the territory of an exporting Party shall be treated as originating in the territory of that Party if they are raised from seedstocks such as eggs, fry, fingerlings, glass eels or oyster spats to be normally fed on initial feed such as rotifer or artemia.

24th August 2006

To: ASEAN Economic Ministers

Dear Excellencies:

I have the honour to refer to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations (hereinafter referred to as "the Agreement on Trade in Goods") signed at Kuala Lumpur, Malaysia on twenty fourth day of August 2006.

I have further the honour of confirming the understanding of Parties, in relation to Rule 6 in Annex 3 (hereinafter referred to as "Rule 6") of the Agreement on Trade in Goods, as follows:

1. List of Goods

- (a) Each Party shall apply Rule 6 to goods listed in its individual list attached hereto. The total number of goods in the individual list of each country shall be one hundred at HS six digits.
- (b) Korea may request amendment of the lists referred to in sub-paragraph (a), which ASEAN Member Countries shall consider in good faith. Such amendment shall be adopted when mutually agreed by Korea and the Party concerned for the list.

2. Origin Conferring

- (a) "Certain goods" in Rule 6 as reflected in the lists referred to in paragraph 1(a) and any subsequent amendments, which are re-imported as the goods that do not undergo any process beyond operations within the territory of the re-importing Party for export as set out in Rule 8 of Annex 3 shall be deemed to be originating in the territory of the Party, provided that:
 - (i) the total value of non-originating input¹ does not exceed 40 per cent of

¹ "total value of non-originating input" shall mean the value of any non-originating materials added inside as well as any materials added and all other cost accumulated outside Korea and ASEAN Member Countries, including transport costs.

the FOB price of the final good for which originating status is claimed; and

- (ii) the value of originating materials exported from a Party is not less than 60 per cent of the total value of materials used in manufacturing the final good.
- (b) Except as otherwise provided in this Note, relevant rules in Annex 3 of the Agreement on Trade in Goods shall be applied *mutatis mutandis* to the origin conferring of the goods to which Rule 6 applies.

3. Specific Procedures for the Implementation of Rule 6

- (a) Certificate of origin for goods covered by Rule 6 shall be issued by the issuing authority² of the exporting Party in accordance with Appendix 1 of the Annex 3 of the Agreement on Trade in Goods (hereinafter referred to as “Appendix 1”).
- (b) The issuing authority of the exporting Party shall indicate in the certificate of origin that the good is covered by Rule 6.
- (c) Except as otherwise provided in this Note, the relevant rules in Appendix 1 shall be applied *mutatis mutandis* to the goods to which Rule 6 applies.
- (d) Korea shall assist the customs authority of importing Party to conduct verification on goods covered by Rule 6 in accordance with Rules 14, 15 and 16 of Appendix 1.

4. Special Safeguard

- (a) When a Party determines that there is an increase of importation of a good covered by Rule 6 into the territory of that Party in such quantities and under such conditions as to cause, or threaten to cause, serious injury to its domestic industry, that Party shall be free to suspend the application of Rule 6 to such a good for such a period of time as it may consider necessary to prevent or remedy such injury or threat to cause injury to the domestic industry of the Party.
- (b) A Party that intends to suspend the application of Rule 6 pursuant to sub-

² With regard to Korea, issuing authority means the Korean customs authority.

paragraph (a) shall notify to Korea two months in advance of the start of the suspension period and afford Korea an opportunity to exchange views with it in respect of the proposed suspension.

- (c) The period mentioned in sub-paragraph (a) of this paragraph may be extended provided that the Party has taken the action of suspension (hereinafter referred to as “Suspending Party”) has determined that the suspension continues to be necessary to prevent or remedy injury.
- (d) In critical circumstances, where delay would cause damage which would be difficult to repair, the suspension of the application of Rule 6 under sub-paragraph (a) of this paragraph may be taken provisionally without two months advance notification to Korea, on the condition that notification shall be made before such suspension takes effect.
- (e) When a Party has made a determination mentioned in sub-paragraph (a) and the requirements set out in sub-paragraph (b) are fulfilled, the Party concerned may suspend the application of Rule 6 unilaterally and unconditionally, including as follows:
 - (i) there shall be no obligation to prove that there is serious injury;
 - (ii) there shall be no obligation for advance consultation;
 - (iii) there shall be no limit to the duration or frequency of suspension; and
 - (iv) there shall be no obligation for compensation.

5. Annual Review

- (a) Parties shall review the implementation and operation of Rule 6 at the Implementing Committee which shall convene in accordance with paragraph 6 of Article 5.3 of the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations. For this purpose:
 - (i) the exporting Party shall provide to the Implementing Committee a brief factual report on the operation of Rule 6, including export statistics of each good listed in the attached lists referred to in paragraph 1(a) to the importing Parties during the previous one-year period; and
 - (ii) the importing Party shall provide upon the request of the Implementing

Committee information pertaining to denial of claims for preferential tariff treatment, if any, including the number of Certificates of Origin not accepted, and reasons for denial.

- (b) The Implementing Committee may request such additional information as it may consider necessary for its review of the implementation and operation of Rule 6 from the exporting Party.
- (c) Taking into account the result of the review provided for in sub-paragraph (a), the Implementing Committee may make recommendations as they may consider necessary.

6. Option of Rescinding

Anytime five years after the entry into force of the Agreement on Trade in Goods, an ASEAN Member Country will have an option of rescinding the application of this Note when it determines, on the basis of a review and on its own discretion, that its interests have been seriously damaged as a consequence of the application of Rule 6.

7. Any dispute concerning the interpretation, implementation or application of this Note shall not be subject to the procedures and mechanism as set out in the Agreement on Dispute Settlement Mechanism under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations.

8. Nothing in this Note shall affect the rights and obligations of the Parties under the Agreement on Trade in Goods, including Article 9 (Safeguard Measures) thereof.

I would be grateful if you would confirm that the understanding of my Government as stated above is shared by your Government and that this understanding, during its period of validity, shall be treated as an integral part of the Agreement on Trade in Goods.

Sincerely,

Kim Hyun-Chong
Minister for Trade

Ministry of Foreign Affairs and
Trade
Republic of Korea

cc.:
H.E. Mr. Ong Keng Yong
Secretary General of ASEAN

ASEAN Economic Ministers

H.E. Lim Jock Seng
Second Minister of Foreign Affairs and Trade
Brunei Darussalam

H.E. Mr. Cham Prasidh
Senior Minister and Minister of Commerce
Kingdom of Cambodia

H.E. Dr. Mari Elka Pangestu
Minister of Trade
Republic of Indonesia

H.E. Dr. Nam Viyaketh
Minister of Industry and Commerce
Lao People's Democratic Republic

H.E. Dato' Seri Rafidah Aziz
Minister of International Trade and Industry
Malaysia

H.E. U Soe Tha
Minister for National Planning and Economic Development
Myanmar

H.E. Mr. Peter B. Favila
Secretary of Trade and Industry
Philippines

H.E. Mr. Lim Hng Kiang

Minister for Trade and Industry
Singapore

H.E. Mr. Truong Dinh Tuyen
Minister of Trade
Viet Na

ANNEX 3

RULES OF ORIGIN

In determining the origin of a good eligible for preferential tariff treatment pursuant to Article 5 of this Agreement, the following Rules shall apply:

Rule 1

Definitions

For the purposes of this Annex:

CIF means the value of the good imported, and includes the cost of freight and insurance up to the port or place of entry into the country of importation;

FOB means the free-on-board value of a good, inclusive of the cost of transport from the producer to the port or site of final shipment abroad;

goods shall include materials or products, which can be wholly obtained or produced, even if they are intended for later use as materials in another production process. For the purposes of this Annex, the terms “goods” and “products” can be used interchangeably and the terms “good” and “product” shall be interpreted accordingly;

Harmonized System means the nomenclature of the Harmonized Commodity Description and Coding System defined in the International Convention on the Harmonized Commodity Description and Coding System including all legal notes thereto, as in force and as amended from time to time;

identical and interchangeable materials means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished good cannot be distinguished from one another for origin purposes by virtue of any markings, etc.;

materials shall include ingredients, raw materials, parts, components, sub-assemblies used in the production process;

non-originating goods means products or materials that do not qualify as originating under this Annex;

originating goods means products or materials that qualify as originating under this Annex;

packing materials and containers for transportation means the goods used to protect a good during its transportation, different from those materials or containers used for its retail sale;

preferential tariff treatment means tariff concessions granted to originating goods as reflected by the tariff rates applicable under this Agreement;

Product Specific Rules means the rules that specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a regional value content or a combination of any of these criteria;

production means methods of obtaining a good including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good; and

third country means a non-Party or a Party which is not an importing or exporting Party, and the phrase “third countries” shall be interpreted accordingly.

Rule 2 Origin Criteria

1. For the purposes of this Agreement, a good imported into the territory of a Party shall be deemed to be originating and eligible for preferential tariff treatment if it conforms to the origin requirements under any one of the following:

- (a) a good which is wholly obtained or produced entirely in the territory of the exporting Party as set out and defined in Rule 3; or
- (b) a good not wholly obtained or produced in the territory of the exporting Party, provided that the said good is eligible under Rule 4 or 5 or 6 or 7.

2. Except as provided for in Rule 7, the conditions for acquiring originating status set out in this Annex must be fulfilled without interruption in the territory of the exporting Party.

Rule 3 Wholly Obtained or Produced Goods

Within the meaning of paragraph 1(a) of Rule 2, the following shall be considered to be wholly obtained or produced in the territory of a Party:

- (a) plants and plant products harvested, picked or gathered after being grown there;
- (b) live animals born and raised there;
- (c) goods obtained from live animals referred to in sub-paragraph (b);
- (d) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted there;

- (e) minerals and other naturally occurring substances, not included in sub-paragraphs (a) through (d), extracted or taken from its soil, waters, seabed or beneath its seabed;
- (f) products of sea-fishing taken by vessels registered with the Party and entitled to fly its flag, and other products taken by the Party or a person of that Party, from the waters, seabed or beneath the seabed outside the territorial waters of the Party, provided that the Party has the rights to exploit¹ the natural resources of such waters, seabed and beneath the seabed under international law²;
- (g) products of sea-fishing and other marine products taken from the high seas by vessels registered with the Party and entitled to fly its flag;
- (h) goods produced and/or made on board factory ships registered with a Party and entitled to fly its flag, exclusively from products referred to in sub-paragraph (g);
- (i) goods taken from outer space provided that they are obtained by the Party or a person of that Party;
- (j) articles collected from there which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for the disposal or recovery of parts of raw materials, or for recycling purposes;
- (k) waste and scrap derived from:
 - (i) production there; or
 - (ii) used goods collected there, provided that such goods are fit only for the recovery of raw materials; and
- (l) goods obtained or produced in the territory of the Party solely from goods referred to in sub-paragraphs (a) through (k).

Rule 4 **Not Wholly Obtained or Produced Goods**

1. For the purposes of paragraph 1(b) of Rule 2, a good, except those covered under Rule 5 as provided for in Appendix 2, shall be deemed to be originating if the regional value content (hereinafter referred to as the “RVC”) is not less than 40% of the FOB

¹ The Parties understand that for the purposes of determining the origin of products of sea-fishing and other products, “rights” in sub-paragraph (f) of Rule 3 include those rights of access to the fisheries resources of a coastal state, as accruing from agreements or other arrangements concluded between a Party and the coastal state at the level of governments or duly authorised private entities.

² “International law” in sub-paragraph (f) of Rule 3 refers to generally accepted international law such as the United Nations Convention on the Law of the Sea.

value or if a good has undergone a change in tariff classification at four digit-level (change of tariff heading) of the Harmonized System.

2. The formula for calculating the RVC shall be³:
 - (c) Build-Up Method

$$RVC = \frac{VOM}{FOB} \times 100\%$$

VOM means value of originating materials, which includes the value of originating materials, direct labour cost, direct overhead cost, transportation cost and profit

- (b) Build-Down Method

$$RVC = \frac{FOB - VNM}{FOB} \times 100\%$$

VNM means value of non-originating materials, which shall be: (i) the CIF value at the time of importation of the materials, parts or goods; or (ii) the earliest ascertained price paid for the materials, parts or goods of undetermined origin in the territory of the Party where the working or processing has taken place

Rule 5 Product Specific Rules

For the purposes of Rule 2, goods which satisfy the Product Specific Rules provided in Appendix 2 shall be considered to be originating in the territory of the Party where working or processing of the goods has taken place.

Rule 6 Treatment for Certain Goods

Notwithstanding Rules 2, 4 and 5, certain goods shall be considered to be originating even if the production process or operation has been undertaken in an area outside the territories of Korea and ASEAN Member Countries (i.e. industrial zone) on materials exported from a Party and subsequently re-imported to that Party. The

³ The Parties shall be given the flexibility to adopt the method of calculating the RVC, whether it is the build-up or the build-down method. In order to promote transparency, consistency and certainty, each Party shall adhere to one method. Any change in the method of calculation shall be notified to all the other Parties at least six (6) months prior to the adoption of the new method. It is understood that any verification of the RVC by the importing Party shall be done on the basis of the method used by the exporting Party.

application of this Rule, including the list of products and the specific procedures related to this application shall be mutually agreed upon by the Parties.

Rule 7 Accumulation

Unless otherwise provided for in this Annex, a good originating in the territory of a Party, which is used in the territory of another Party as material for a finished good eligible for preferential tariff treatment, shall be considered to be originating in the territory of the latter Party where working or processing of the finished good has taken place.

Rule 8 Non-Qualifying Operations

1. Notwithstanding any provisions in this Annex, a good shall not be considered to be originating in the territory of a Party if the following operations are undertaken exclusively by itself or in combination in the territory of that Party:

- (a) preserving operations to ensure that the good remains in good condition during transport and storage;
- (b) changes of packaging, breaking-up and assembly of packages;
- (c) simple⁴ washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (d) simple⁴ painting and polishing operations;
- (e) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (f) operations to colour sugar or form sugar lumps;
- (g) simple⁴ peeling, stoning, or un-shelling;
- (h) sharpening, simple grinding or simple cutting;
- (i) sifting, screening, sorting, classifying, grading, matching;

⁴ "simple" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity.

- (j) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (k) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (l) simple mixing⁵ of products, whether or not of different kinds;
- (m) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (n) simple⁴ testing or calibrations; or
- (o) slaughtering of animals⁶

2. A good originating in the territory of a Party shall retain its initial originating status, when exported from another Party, where operations undertaken have not gone beyond those referred to in paragraph 1.

Rule 9 Direct Consignment

- 1. Preferential tariff treatment shall be applied to a good satisfying the requirements of this Annex and which is transported directly between the territories of the exporting Party and the importing Party.
- 2. Notwithstanding paragraph 1, a good of which transport involves transit through one or more intermediate third countries, other than the territories of the exporting Party and the importing Party, shall be considered to be consigned directly, provided that:
 - (a) the transit is justified for geographical reason or by consideration related exclusively to transport requirement;
 - (b) the good has not entered into trade or consumption there; and
 - (c) the good has not undergone any operation other than unloading and reloading or any operation required to keep it in good condition.

Rule 10 De Minimis

⁵ “simple mixing” generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which result 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.

⁶ Slaughtering means the mere killing of animals and subsequent processes such as cutting, chilling, freezing, salting, drying or smoking, for the purpose of preservation for storage and transport.

1. A good that does not undergo a change in tariff classification shall be considered as originating if:

- (a) for a good, other than that provided for in Chapters 50 through 63 of the Harmonized System, the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten (10) percent of the FOB value of the good;
- (d) for a good provided for in Chapters 50 through 63 of the Harmonized System, the weight of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten (10) percent of the total weight of the good;

and the good specified in sub-paragraph (a) and (b) meets all other applicable criteria set forth in this Annex for qualifying as an originating good.

2. The value of non-originating materials referred to in paragraph 1 shall, however, be included in the value of non-originating materials for any applicable RVC requirement for the good.

Rule 11
Treatment of Packaging and Packing Materials

1. (a) If a good is subject to the RVC criterion as set out in Rule 4, the value of the packaging and packing materials for retail sale shall be taken into account in its determination of origin, where the packaging and packing materials are considered to be forming a whole with the good.
(b) Where sub-paragraph (a) is not applicable, the packaging and packing materials for retail sale, when classified together with the packaged good, shall not be taken into account in considering whether all non-originating materials used in the manufacture of the good fulfil the criterion corresponding to a change in tariff classification of the said good.
2. Packing materials and containers for transportation of a good shall not be taken into account in determining the origin of the good.

Rule 12
Accessories, Spare Parts and Tools

The origin of accessories, spare parts, tools, and instructional or other informational materials presented with a good shall not be taken into account in determining the origin of the good, provided that such accessories, spare parts, tools, and instructional or other informational materials are classified with the good and their customs duties are collected with the good by the importing Party.

Rule 13
Neutral Elements

In order to determine whether a good originates, it shall not be necessary to determine the origin of the following which might be used in its production and not incorporated into the good:

- (a) fuel and energy;
- (b) tools, dies and moulds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;

- (f) equipment, devices and supplies used for testing or inspecting the good; and
- (g) any other goods that are not incorporated into the good but of which use in the production of the good can reasonably be demonstrated to be a part of that production.

Rule 14 Identical and Interchangeable Materials

1. For the purposes of establishing the origin of a good, when the good is manufactured utilising originating and non-originating materials, mixed or physically combined, the origin of such materials can be determined by generally accepted accounting principles of inventory management practiced in the territory of the exporting Party.
2. Once a decision has been taken on the inventory management method, that method shall be used throughout the fiscal year.

Rule 15 Certificate of Origin

A claim that a good shall be accepted as eligible for preferential tariff treatment shall be supported by a Certificate of Origin issued by a competent authority designated by the exporting Party and notified to all the other Parties in accordance with the Operational Certification Procedures, as set out in Appendix 1.

Rule 16 Consultations, Review and Modification

1. The Parties shall consult regularly to ensure that the Rules in this Annex are administered effectively, uniformly and consistently in order to achieve the spirit and objectives of this Annex.
2. This Annex may be reviewed and modified as and when necessary upon request of a Party and may be open to such reviews and modifications as may be agreed upon in the Implementing Committee established under Article 5.3 of the Framework Agreement.

Rule 17 Institutional Arrangement

Subject to Article 5.3 of the Framework Agreement, the Korea-ASEAN Rules of Origin Committee shall be established and be responsible for administering and enforcing the general rules of origin and customs procedures as provided for in this Annex and endeavour to resolve any differences arising therefrom.

Rule 18
Settlement of Disputes

1. In the case of differences concerning origin determination, classification of a good or other matters relevant to the implementation of this Annex, the government authorities concerned of the importing Party and the exporting Party shall consult each other with a view to resolving the differences, and the result shall be notified to all the other Parties for information.
2. Where no mutually satisfactory solution to the differences has been reached through the consultations mentioned in paragraph 1, the Party concerned may invoke the dispute settlement procedures as set out in the Agreement on Dispute Settlement Mechanism under the Framework Agreement.

APPENDIX 1
OPERATIONAL CERTIFICATION PROCEDURES
FOR THE RULES OF ORIGIN

For the purposes of implementing Annex 3, the following operational procedures on the issuance of a Certificate of Origin, verification of origin and other related administrative matters shall be observed:

DEFINITIONS

Rule 1

For the purposes of this Appendix:

back-to-back Certificate of Origin means a Certificate of Origin issued by an intermediate exporting Party based on the Certificate of Origin issued by the first exporting Party;

customs authority means the competent authority that is responsible under the law of a Party for the administration of customs laws and regulations¹;

exporter means a natural or juridical person located in the territory of a Party from where a good is exported by such a person;

importer means a natural or juridical person located in the territory of a Party into where a good is imported by such a person; and

issuing authority means the competent authority designated by the government of the exporting Party to issue a Certificate of Origin and notified to all the other Parties in accordance with this Appendix.

producer means a natural or juridical person who carries out production as set out in Rule 1 of Annex 3 in the territory of a Party.

¹ Such laws and regulations administered and enforced by the customs authority of each Party concerning the importation, exportation and transit of goods as they relate to customs duties, charges and other taxes or prohibitions, restrictions and controls with respect to the movement of controlled items across the boundary of the customs authority of each Party.

ISSUING AUTHORITIES

Rule 2

1. Each Party shall provide the names, addresses, specimen signatures and specimen of official seals of its issuing authorities to all the other Parties, through the ASEAN Secretariat. Any change in the said list shall be promptly provided in the same manner.
2. Any Certificate of Origin issued by an official not included in the said list shall not be honoured by the customs authority.

Rule 3

For the purposes of determining originating status, the issuing authorities shall have the right to request for supporting documentary evidence or to carry out the check considered appropriate in accordance with a Party's respective domestic laws and regulations.

ISSUANCE OF A CERTIFICATE OF ORIGIN

Rule 4

1. The producer and/or exporter of the good, or its authorised representative, shall apply to the issuing authority, in accordance with the Party's domestic laws and regulations, requesting for pre-exportation examination of the origin of the good. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in determining the origin of the said good to be exported thereafter. The pre-exportation examination may not apply to the good of which, by its nature, origin can be easily determined.
2. The producer and/or exporter or its authorised representative shall apply for a Certificate of Origin together with appropriate supporting documents proving that the good to be exported qualifies for the issuance of a Certificate of Origin, consistent with the domestic laws and regulations of the Party.

3. The issuing authority shall, to the best of its competence and ability, carry out proper examination, in accordance with the domestic laws and regulations of the Party, upon each application for a Certification of Origin to ensure that:

- (a) the Certificate of Origin is duly completed and signed by the authorised signatory;
- (b) the origin of the good is in conformity with Annex 3;
- (c) other statements in the Certificate of Origin correspond to supporting documentary evidence submitted; and
- (d) the description, quantity and weight of the good, marks and number of packages, number and kinds of packages, as specified, conform to the good to be exported.

4. Multiple items declared on the same Certificate of Origin, shall be allowed, provided that each item must qualify separately in its own right.

Rule 5

1. A Certificate of Origin shall be on A4 size paper and shall be in the form attached and referred to as Form AK. It shall be in the English language.

2. A Certificate of Origin shall comprise one original and two (2) copies. The colors of the original and the copies of a Certificate of Origin shall be mutually agreed upon by the Parties.

3. A Certificate of Origin shall bear a reference number separately given by each place or office of issuance.

4. The original copy shall be forwarded by the producer and/or exporter to the importer for submission to the customs authority of the importing Party. The duplicate shall be retained by the issuing authority of the exporting Party. The triplicate shall be retained by the producer and/or exporter.

5. The issuing authority shall endeavour to periodically provide records of issuance of Certificates of Origin, including issuing number and date, producer and/or exporter and description of goods, to the customs authority of the importing Party.

6. In cases where a Certificate of Origin is rejected by the customs authority of the importing Party, the subject Certificate of Origin shall be marked accordingly in box 4 and the original Certificate of Origin shall be returned to the issuing authority within a reasonable period but not exceeding two (2) months. The issuing authority shall be duly notified of the grounds for the denial of preferential tariff treatment.

7. In cases where a Certificate of Origin is not accepted, as stated in paragraph 6, the customs authority of the importing Party, as it deems fit, should accept the clarifications made by the issuing authority to accept the Certificate of Origin and reinstate the preferential tariff treatment. The clarifications should be detailed and exhaustive in addressing the grounds for denial of preferential tariff treatment raised by the importing Party.

Rule 6

Neither erasures nor superimpositions shall be allowed on a Certificate of Origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorised to sign a Certificate of Origin and certified by the issuing authority. Unused spaces shall be crossed out to prevent any subsequent addition.

Rule 7

1. A Certificate of Origin shall be issued at the time of exportation or soon thereafter whenever the good to be exported can be considered to be originating in the territory of the exporting Party within the meaning of Annex 3.

2. The issuing authority of the intermediate Party may issue a back-to-back Certificate of Origin, if an application is made by the exporter while the good is passing through its territory, provided that:

- (a) a valid original Certificate of Origin is presented;

- (b) the importer of the intermediate Party and the exporter who applies for the back-to-back Certificate of Origin in the intermediate Party are the same; and
- (c) verification procedures as set out in Rule 14 is applied.

3. Upon request of a Party, the Parties shall review the provisions of this Rule and the implementation thereof, and revise it as may be mutually agreed upon by the Parties.

4. In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or soon thereafter due to involuntary errors, omissions or other valid causes, a Certificate of Origin may be issued retroactively but no later than one year from the date of shipment, bearing the words “ISSUED RETROACTIVELY”.

Rule 8

In the event of theft, loss or destruction of a Certificate of Origin, the producer and/or exporter may apply to the issuing authority for a certified true copy of the original to be made out on the basis of the export documents in its possession bearing the endorsement of the words “CERTIFIED TRUE COPY” in box 12 of a Certificate of Origin. This copy shall bear the date of issuance of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued no later than one year from the date of issuance of the original Certificate of Origin.

PRESENTATION

Rule 9

For the purposes of claiming preferential tariff treatment, the importer shall submit to the customs authority of the importing Party at the time of import, a declaration, a Certificate of Origin including supporting documents (i.e. invoices and, when required, the through Bill of Lading issued in the territory of the exporting Party) and other documents as required in accordance with the domestic laws and regulations of the importing Party.

Rule 10

1. The Certificate of Origin shall, in accordance with domestic laws and regulations, be submitted to the customs authority of the importing Party within six (6) months from the date of issuance by the issuing authority of the exporting Party or the intermediate exporting Party in the case of back-to-back Certificate of Origin.
2. Where the Certificate of Origin is submitted to the customs authority of the importing Party after the expiration of the time-limit as stated in paragraph 1 for its submission, such Certificate of Origin shall be accepted when the failure to observe such time-limit results from force majeure or other valid causes beyond the control of the producer and/or exporter.
3. In all cases, the customs authority of the importing Party may accept such Certificate of Origin, provided that the good has been imported before the expiration of the time-limit of the said Certificate of Origin.

Rule 11

A Certificate of Origin shall not be required for:

- (a) a good originating in the territory of a Party which does not exceed US\$ 200.00 FOB; or
- (b) a good sent by post from the territory of a Party which does not exceed US\$ 200.00 FOB,

provided that the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a Certificate of Origin.

Rule 12

1. Where the origin of a good is not in doubt, the discovery of minor discrepancies, between the statements made in a Certificate of Origin and those made in the documents submitted to the customs authority of the importing Party for the purpose of carrying out the formalities for importing the good shall not *ipso facto* invalidate the Certificate of Origin, if it does in fact correspond to the good submitted.

2. For multiple items declared under the same Certificate of Origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining items listed in that Certificate of Origin. Paragraph 1(c) of Rule 14 may be applied to the problematic items.

RECORD KEEPING REQUIREMENT

Rule 13

1. For the purposes of the verification process pursuant to Rules 14 and 15, the producer and/or exporter applying for the issuance of a Certificate of Origin shall,

subject to the domestic laws and regulations of the exporting Party, keep its supporting records for application for not less than three (3) years from the date of issuance of the Certificate of Origin.

2. The importer shall keep records relevant to the importation in accordance with the domestic laws and regulations of the importing Party.

3. The application for Certificates of Origin and all documents related to such application shall be retained by the issuing authority for not less than three (3) years from the date of issuance.

4. Information relating to the validity of a Certificate of Origin shall be furnished upon request of the importing Party by an official authorised to sign a Certificate of Origin and certified by the appropriate government authorities.

5. Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin purpose only.

VERIFICATION

Rule 14

1. The importing Party may request the issuing authority of the exporting Party to conduct a retroactive check at random and/or when the importing Party has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the good in question or of certain parts thereof.

Upon such request, the issuing authority² of the exporting Party shall conduct a retroactive check on a producer's and/or exporter's cost statement based on the current cost and prices within a six-month timeframe of the specified date of exportation³, subject to the following procedures:

- (a) the request of the importing Party for a retroactive check shall be accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis;
- (b) the issuing authority of the exporting Party receiving a request for retroactive check shall respond to the request promptly and reply within two (2) months after receipt of the request;
- (c) the customs authority of the importing Party may suspend provision of preferential tariff treatment while awaiting the result of verification. However, it may release the good to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud; and
- (d) the issuing authority shall promptly transmit the results of the verification process to the importing Party which shall then determine whether or not the subject good is originating. The entire process for retroactive check, including the process of notifying the issuing authority of the exporting Party the result of determination on whether or not the good is originating, shall be completed within six (6) months. While the process of the retroactive check is being undertaken, subparagraph (c) shall be applied.

2. The customs authority of the importing Party may request an importer for information or documents relating to the origin of imported good in accordance with its domestic laws and regulations before requesting the retroactive check pursuant to paragraph 1.

² In the case of Korea, the issuing authority referred to Rules 14 and 15, for the purpose of origin verification for the exported goods into the ASEAN Member countries, refers to the customs authority in accordance with its customs laws and regulations.

³ With reference to the six-month timeframe, the issuing authority of the exporting Party can choose any six-month period, before or after the date specified, or any time in between as long as it does not exceed the period of six months.

Rule 15

1. If the importing Party is not satisfied with the outcome of the retroactive check, it may, under exceptional circumstances, request verification visits to the exporting Party.
2. Prior to conducting a verification visit pursuant to paragraph 1:
 - (a) an importing Party shall deliver a written notification of its intention to conduct the verification visit simultaneously to:
 - (v) the producer and/or exporter whose premises are to be visited;
 - (vi) the issuing authority of the Party in the territory of which the verification visit is to occur;
 - (vii) the customs authority of the Party in the territory of which the verification visit is to occur; and
 - (viii) the importer of the good subject to the verification visit;
 - (b) the written notification mentioned in sub-paragraph (a) shall be as comprehensive as possible and shall include, among others:
 - (vi) the name of the customs authority issuing the notification;
 - (vii) the name of the producer and/or exporter whose premises are to be visited;
 - (viii) the proposed date of the verification visit;
 - (ix) the coverage of the proposed verification visit, including reference to the good subject to the verification; and
 - (x) the names and designation of the officials performing the verification visit;
 - (c) an importing Party shall obtain the written consent of the producer

and/or exporter whose premises are to be visited;

- (d) when a written consent from the producer and/or exporter is not obtained within thirty (30) days from the date of receipt of the notification pursuant to sub-paragraph (a), the notifying Party may deny preferential tariff treatment to the good referred to in the said Certificate of Origin that would have been subject to the verification visit; and
- (e) the issuing authority receiving the notification may postpone the proposed verification visit and notify the importing Party of such intention within fifteen (15) days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within sixty (60) days from the date of such receipt, or a longer period as the Parties may agree.

3. The Party conducting the verification visit shall provide the producer and/or exporter, whose good is subject to such verification, and the relevant issuing authority with a written determination of whether or not the good subject to such verification qualifies as an originating good.

4. Any suspended preferential tariff treatment shall be reinstated upon the written determination referred to in paragraph 3 that the good qualifies as an originating good.

5. The producer and/or exporter shall be allowed thirty (30) days from the date of receipt of the written determination to provide in writing comments or additional information regarding the eligibility of the good for preferential tariff treatment. If the good is still found to be non-originating, the final written determination shall be communicated to the issuing authority within thirty (30) days from the date of receipt of the comments/additional information from the producer and/or exporter.

6. The verification visit process, including the actual visit and the determination under paragraph 3 whether the good subject to such verification is originating or not, shall be carried out and its results communicated to the issuing authority within a maximum period of six (6) months from the first day the initial verification visit was conducted. While the process of verification is being undertaken, paragraph 1(c) of Rule 14 shall be applied.

Rule 16

1. The Parties shall maintain, in accordance with their respective domestic laws and regulations, the confidentiality of classified business information collected in the process of verification pursuant to Rules 14 and 15 and shall protect that information from disclosure that could prejudice the competitive position of the person who provided the information.
2. Subject to the domestic laws and regulations, and agreement of the Parties, classified information may only be disclosed by the authorities of one Party to another, for the administration and enforcement of origin determination.

DENIAL OF PREFERENTIAL TARIFF TREATMENT

Rule 17

Except as otherwise provided in this Appendix, the importing Party may deny claim for preferential tariff treatment or recover unpaid duties in accordance with its laws and regulations, where the good does not meet the requirements of Annex 3, or where the relevant requirements of this Appendix are not fulfilled.

SPECIAL CASES

Rule 18

When destination of all or parts of the good exported to the territory of a specified Party is changed, before or after its arrival in the territory of that Party, the following shall be observed:

- (a) even if the good is already imported into the territory of a specified importing Party, the customs authority of that importing Party shall endorse the Certificate of Origin to the effect for all or parts of the good in case where the importer makes a written application for the preferential tariff treatment along with the submission of the original Certificate of Origin; and

- (b) if the changing of destination occurs during transportation to the territory of the importing Party as specified in the Certificate of Origin, the producer and/or exporter shall apply in writing, accompanied with the issued Certificate of Origin, for a new issuance for all or parts of the good.

Rule 19

For the purposes of implementing Rule 9 of Annex 3, where transportation is effected through the territory of one or more intermediate countries, other than that of the exporting Party and the importing Party, the following shall be produced to the relevant government authorities of the importing Party:

- (a) a through Bill of Lading issued in the territory of the exporting Party;
- (b) a Certificate of Origin;
- (c) a copy of the original commercial invoice in respect of the good; and
- (d) other relevant supporting documents, if any, as evidence that the requirements of Rule 9 of Annex 3 are being complied with.

Rule 20

1. Notwithstanding Rule 9 of Annex 3, a good sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party shall be granted preferential tariff treatment on the condition that the good meets the requirements as set out in Annex 3, provided that it is shown to the satisfaction of the customs authority of the importing Party that:

- (a) an exporter has dispatched the good from the territory of the exporting Party to the country where the exhibition has been held and has exhibited it there;

- (b) the exporter has sold the goods or transferred it to a consignee in the territory of the importing Party; and
- (c) the good has been consigned during the exhibition or immediately thereafter to the territory of the importing Party in the state in which it was sent for the exhibition.

2. For the purposes of implementing paragraph 1, a Certificate of Origin shall be provided to the relevant government authorities of the importing Party. The name and address of the exhibition shall be indicated. As an evidence for the identification of the good and the conditions under which it was exhibited, a certificate issued by the relevant government authorities of the country where the exhibition took place together with supporting documents prescribed in sub-paragraph (d) of Rule 19 may be required.

3. Paragraph 1 shall apply to any trade, agricultural or crafts exhibition, fair or similar show or display in shops or business premises with a view to the sale of foreign good and where the good remains under customs control during the exhibition.

Rule 21

1. Customs authority in the importing Party may accept Certificates of Origin in cases where the sales invoice is issued either by a company located in a third country or by an exporter for the account of the said company, provided that the good meets the requirements of Annex 3.

2. The exporter of the goods shall indicate “third country invoicing” and such information as name and country of the company issuing the invoice in the Certificate of Origin.

ACTION AGAINST FRAUDULENT ACTS

Rule 22

1. When it is suspected that fraudulent acts in connection with a Certificate of Origin have been committed, the government authorities concerned shall cooperate in the action to be taken by a Party against the persons involved.

2. Each Party shall provide legal sanctions for fraudulent acts related to a Certificate of Origin.

CUSTOMS CONTACT POINT

Rule 23

1. Each Party shall designate a contact point for all matters relating to this Appendix.

2. When the contact point of a Party raises any matter arising from Annex 3 to the contact point of any other Party, the customs authority of the latter Party shall assign its own experts to look into the matter and to respond with its findings and proposed solution for resolving the matter within a reasonable period of time.

3. The contact points shall endeavor to resolve any matter raised under Annex 3 through consultations.