8. The Protocol concerning the Definition of 'Originating Products' and Methods of Administrative Cooperation is hereby replaced with the following:

"CHAPTER TWO-A

RULES OF ORIGIN AND ORIGIN PROCEDURES

SECTION A

RULES OF ORIGIN

ARTICLE 2A.1

Definitions

For the purposes of this Chapter:

aquaculture means the farming of aquatic organisms, including fish, aquatic invertebrates (including molluscs and crustaceans), and aquatic plants, from seed stock, including seed stock imported from a non-party, such as eggs, fry, fingerlings, larvae, parr, smolts, or other immature fish at a post-larval stage, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

fungible goods or **fungible materials** means goods or materials that are interchangeable for commercial purposes and the properties of which are essentially identical, irrespective of minor differences in appearance that are not relevant to a determination of origin;

generally accepted accounting principles means those principles recognised by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information, and the preparation of financial statements. These principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

Harmonized System or **HS** means the Harmonized Commodity Description and Coding System, including its general rules and legal notes, as adopted and implemented by the Parties in their respective domestic law;

indirect material means a material used in the production, testing, or inspection of a good but not physically incorporated into the good, or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including:

(a) fuel, energy, catalysts, and solvents;

(b) equipment, devices, and supplies used to test or inspect the good;

(c) gloves, glasses, footwear, clothing, safety equipment, and supplies;

(d) tools, dies, and moulds;

(e) spare parts and materials used in the maintenance of equipment and buildings;

(f) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings; and

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

material means any good that is used in the production of another good, including a part or an ingredient;

non-originating good or **non-originating material** means a good or material that does not qualify as originating in accordance with this Chapter;

originating good or **originating material** means a good or material that qualifies as originating in accordance with this Chapter;

packing materials and containers for shipment means the goods used to protect a good during its transportation and does not include the packaging materials and containers in which a good is packaged for retail sale;

producer means a person who engages in the production of a good;

production means operations including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, aquaculture, gathering, manufacturing, processing, or assembling a good;

recovered material means a material in the form of one or more individual parts that results from:

(a) the disassembly of a used good into individual parts; and

(b) the cleaning, inspecting, testing or other processing of those parts as necessary for improvement to sound working condition; and

remanufactured good means a good that:

(a) is entirely or partially comprised of recovered material;

(b) has a similar performance compared to the equivalent good when new; and

(c) has a warranty similar to that applicable to the equivalent good when new.

ARTICLE 2A.2

Origin Criteria

Except as otherwise provided in this Chapter, each Party shall provide that a good is originating if it is:

(a) wholly obtained or produced entirely in the territory of one or both of the Parties pursuant to Article 2A.3;

(b) produced entirely in the territory of one or both of the Parties, exclusively from originating materials; or

(c) produced entirely in the territory of one or both of the Parties using non-originating materials, provided the good satisfies all applicable requirements of Annex 2A-A;

and, in each case, provided the good satisfies all other applicable requirements of this Chapter.

ARTICLE 2A.3

Wholly Obtained

1. Each Party shall provide that, for the purposes of Article 2A.2, the following goods shall be considered wholly obtained or produced entirely in the territory of one or both of the Parties if they are:

(a) minerals, mineral products, or other non-living natural resources extracted or taken from there;

(b) plants, plant goods, or fungi grown, cultivated, harvested, picked, or gathered there;

(c) live animals born and raised there;

(d) goods obtained from slaughtered animals born and raised there;

(e) goods obtained from live animals raised there;[1]

(f) goods obtained by hunting, trapping, fishing, or from aquaculture conducted there, but not beyond the outer limits of a Party's territorial sea;

[1] For greater certainty, this includes goods obtained from dairy cows and heifers imported into a Party.

(g) fish, shellfish, or other marine life which, in accordance with international law, is taken from the sea, seabed, or subsoil outside the territorial sea of each Party, by a vessel of a Party;

(h) goods produced on board a factory ship of a Party from the goods referred to in subparagraph (g);

(i) minerals, mineral products, and other non-living natural resources, taken or extracted by a Party or a person of a Party from the seabed or subsoil outside the territories of the Parties provided that that Party or person of a Party has rights to exploit that seabed or subsoil;

(j) goods that are:

(i) waste or scrap derived from production there; or

(ii) waste or scrap derived from used goods collected there, provided that those goods are fit only for the recovery of raw materials; and

(k) goods produced there, exclusively from goods referred to in subparagraphs (a) through (i), or their derivatives.

2. The terms “vessel of a Party” and “factory ship of a Party” shall apply only to vessels and factory ships:

(a) which are registered in that Party;

(b) which sail under the flag of that Party; and

(c) which meet one of the following conditions:

(i) they are at least 50 per cent owned by nationals of that Party; or

(ii) they are owned by companies:

(A) which have their head office and their main place of business in that Party; and

(B) which are at least 50 per cent owned by that Party, public entities of that Party, or nationals of that Party.

ARTICLE 2A.4

Regional Value Content

Where Annex 2A-A specifies a regional value content test to determine whether a good is originating, each Party shall provide that the regional value content shall be calculated using one of the following methods:

(a) Build-Down Method: based on the value of non-originating materials;

$$RVC = \frac{\text{value of the good - VNM}}{\text{value of the good}} \times 100$$

(b) Build-Up Method: based on the value of originating materials, production costs, and profit;

$$RVC = \frac{\text{VOM + direct labour cost + direct overhead cost + profit}}{\text{value of the good}} \times 100$$

(c) Originating Materials Method: based on the value of originating materials;

$$RVC = \frac{\text{VOM}}{\text{value of the good}} \times 100$$

in each case where:

direct labour cost includes wages, remuneration, and other employee benefits;

direct overhead cost is the total overhead expense;

RVC is the regional value content of a good, expressed as a percentage;

value of the good is the value of the good calculated in accordance with Article 2A.6;

VNM is the value of non-originating materials, including materials of undetermined origin, used in the production of the good in the territory of one or both of the Parties, determined in accordance with Articles 2A.7, 2A.8, and 2A.9; and

VOM is the value of originating materials determined in accordance with Articles 2A.7, 2A.8, and 2A.10.

ARTICLE 2A.5

Minimal Operations

1. Notwithstanding Article 2A.2(c), a good shall not be considered as originating if the production of the good in a Party consists only of one or more of the following operations conducted on non-originating materials:

(a) preserving operations to ensure that the products remain in good condition during transport and storage;

(b) change of packaging, breaking-up and assembly of packages;

(c) washing, cleaning, removal of dust, oxide, oil, paint, or other coverings;

(d) ironing or pressing of textiles;

(e) simple painting and polishing operations;

(f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

(g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;

(h) peeling, stoning, and shelling of fruits, nuts, and vegetables;

(i) sharpening, simple grinding, or simple cutting;

(j) sifting, screening, sorting, classifying, grading, or matching (including the making-up of sets of articles);

(k) simple placing in bottles, cans, flasks, bags, cases, or boxes, fixing on cards or boards, and all other simple packaging operations;

(l) affixing or printing marks, labels, logos, and other like distinguishing signs on products or their packaging;

(m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;

(n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(o) testing or calibrations;

(p) a combination of two or more operations specified in subparagraphs (a) through (o); or

(q) slaughter of animals.

2. For the purposes of paragraph 1, **simple** describes activities which need neither special skills nor machines, apparatus, or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include a chemical reaction[2] or mixing and blending.[3]

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[2] For the purposes of this Article, **chemical reaction** means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not chemical reactions:

(a) dissolving in water or other solvents;

(b) the elimination of solvents including solvent water; or

(c) the addition or elimination of water of crystallisation.

[3] For the purposes of this Article, **mixing and blending** means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials other than the addition of diluents, to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.

ARTICLE 2A.6

Value of the Good

1. For the purposes of this Chapter, and subject to paragraph 2, each Party shall provide that the value of the good is one of:

(a) the price paid or payable for the good to the producer at the place where the last production was carried out, provided that the price includes the value of all the materials used and all other costs incurred in the production of the good;

(b) the price paid or payable to the exporter for a good when the good is loaded onto the carrier at the named port of exportation, including the cost of the good and all costs necessary to bring the good onto the carrier; or

(c) the value determined in accordance with the *Agreement on Implementation of Article VII of GATT 1994* contained in Annex 1A to the WTO Agreement (hereinafter referred to as the "Customs Valuation Agreement"), excluding any costs incurred for transportation, insurance and related services incident to the international shipment of the good from the country of exportation to the port or place of importation.

2. The value of the good shall exclude any internal taxes which are, or may be, repaid or exempted when the good is exported.

ARTICLE 2A.7

Materials Used in Production

Each Party shall provide that:

(a) if a non-originating material undergoes further production such that it satisfies the requirements of this Chapter, the material is treated as originating when determining the originating status of the subsequently produced good, regardless of whether that material was produced by the producer of the good;

(b) if a non-originating material is used in the production of a good, the following may be counted as originating content in determining whether the resulting good meets a regional value content requirement:

(i) the value of processing of the non-originating material undertaken in the territory of one or both of the Parties by one or more producers; and

(ii) the value of any originating material used in the production of the non-originating material undertaken in the territory of one or both of the Parties by one or more producers.

ARTICLE 2A.8

Value of Materials Used in Production

For the purposes of this Chapter, each Party shall provide that the value of a material is:

(a) for a material imported by the producer of the good, the customs value of the material at the time of its importation into a Party, as determined in accordance with the Customs Valuation Agreement, including the costs incurred in transporting the material to the place of importation;

(b) for a material acquired in the territory where the good is produced:

(i) the price paid or payable by the producer in the Party where the producer is located;

(ii) the value as determined for an imported material in subparagraph (a); or

(iii) the earliest ascertainable price paid or payable in the territory of the Party;

(c) for a material that is self-produced:

(i) all the costs incurred in the production of the material, which includes general expenses; and

(ii) an amount equivalent to the profit added in the normal course of trade, or equal to the profit that is usually reflected in the sale of goods of the same class or kind as the self-produced material that is being valued.

ARTICLE 2A.9

Adjustments to the Value of Non-Originating Materials

1. Each Party shall provide that the following costs or expenses may be deducted from the value of a non-originating material or from the value of a material of undetermined origin:

(a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material from the place of production to the location of the producer of the good;

(b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both of the Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, which includes credit against duty or tax paid or payable; and

(c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.

2. If the cost or expense listed in paragraph 1 is unknown or documentary evidence of the amount of the adjustment is not available, then no adjustment is allowed for that particular cost.

ARTICLE 2A.10

Adjustments to the Value of Originating Materials

1. Each Party shall provide that the following costs or expenses may be added to the value of an originating material, to the extent not already included pursuant to Article 2A.8:

(a) the costs of freight, insurance, packing, and all other costs incurred to transport the material from the place of production to the location of the producer of the good;

(b) duties, taxes, and customs brokerage fees on the material, paid in the territory of one or both of the Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, which includes credit against duty or tax paid or payable; and

(c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.

2. If the cost or expense listed in paragraph 1 is unknown or documentary evidence of the amount of the adjustment is not available, then no adjustment is allowed for that particular cost.

ARTICLE 2A.11

Recovered and Remanufactured Goods

Each Party shall provide that:

(a) a recovered material is treated as originating when it is used in the production of, and incorporated into, a remanufactured good in one or both of the Parties;

(b) a remanufactured good is only treated as originating if it meets the applicable requirements of Article 2A.2; and

(c) a recovered material not incorporated into a remanufactured good in one of the Parties is originating only if it meets the applicable requirements of Article 2A.2.

ARTICLE 2A.12

Cumulation

1. Each Party shall provide that a good is originating if the good is produced in the territory of one or both of the Parties by one or more producers, provided that the good satisfies the requirements of Article 2A.2 and all other applicable requirements in this Chapter.

2. Each Party shall provide that an originating good or material of one Party is considered originating in the territory of the other Party when used as a material in the production of a good in the territory of the other Party.

3. Each Party shall provide that production undertaken on a non-originating material in the territory of one or both of the Parties by one or more producers may contribute toward the originating content of a good for the purpose of determining its origin, regardless of whether that production was sufficient to confer originating status to the material itself.

ARTICLE 2A.13

Tolerance

1. Each Party shall provide that a good containing non-originating materials that does not satisfy the applicable change in tariff classification requirement or the requirement that certain materials used in the production of the good are wholly obtained as specified in Annex 2A-A for the good, is nonetheless originating if:

(a) in the case of a good in Chapters 1 to 49 and 64 to 97 of the Harmonized System, the value of those non-originating materials does not exceed 10 per cent of the value of the good; or

(b) in the case of a good in Chapters 50 to 63 of the Harmonized System, the value of those non-originating materials does not exceed 10 per cent of the value or weight of the good,

and, in each case, the good satisfies all other applicable requirements of this Chapter.

2. If a good described in paragraph 1 is also subject to a regional value content requirement, the value of those non-originating materials shall be included in the value of non-originating materials for any applicable regional value content requirement.

3. This Article does not apply to goods wholly obtained or produced entirely in the territory of one or both of the Parties as established in Article 2A.3.

ARTICLE 2A.14

Fungible Goods and Materials

1. Each Party shall provide that a fungible good or material is treated as originating based on:

(a) the physical segregation of each fungible good or material; or

(b) subject to paragraph 2, the use of any inventory management method recognised in the generally accepted accounting principles of the Party where the production is performed, if the fungible good or material is commingled, provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

2. The inventory management system shall ensure that no more goods or materials receive originating status than would have been the case if the fungible goods or materials had been physically segregated.

ARTICLE 2A.15

Accessories, Spare Parts, Tools

Where accessories, spare parts, tools, and instructional or other information materials:

(a) are classified and delivered with, but not invoiced separately from, a good; and

(b) are of the type, quantity, and value which are customary for that good,

each Party shall provide that those accessories, spare parts, tools, and instructional or other information materials shall be disregarded in determining the origin of the good except for the purposes of calculating whether the good satisfies a regional value content requirement in Annex 2A-A.

ARTICLE 2A.16

Packaging Materials and Containers for Retail Sale

Each Party shall provide that packaging materials and containers in which the good is packaged for retail sale, if classified with the good, shall be disregarded in determining the origin of the good except for the purposes of calculating whether the good satisfies a regional value content requirement in Annex 2A-A.

ARTICLE 2A.17

Packing Materials and Containers for Shipment

Each Party shall provide that packing materials and containers for shipment shall be disregarded in determining whether a good is originating.

ARTICLE 2A.18

Indirect Materials

Each Party shall provide that an indirect material is considered to be originating without regard to where it is produced.

ARTICLE 2A.19

Sets

1. For a set classified as a result of the application of rule 3 of the General Rules for the Interpretation of the Harmonized System, the set shall be originating only if:

(a) each good in the set is originating, or

(b) the value of all non-originating goods in the set does not exceed 15 per cent of the value of the set.

2. For the purposes of paragraph 1, the value of the non-originating goods in the set shall be calculated in the same manner as the value of non-originating materials as defined in Article 2A.4 and the value of the set shall be calculated in the same manner as the value of the good pursuant to Article 2A.6.

ARTICLE 2A.20

Non-Alteration

1. Each Party shall provide that an originating good transported to the importing Party without passing through the territory of a non-party retains its originating status.

2. Each Party shall provide that an originating good transported through or stored in a non-party shall retain its originating status provided it:

(a) does not undergo further production or any other operation outside the territories of the Parties, other than unloading, reloading, splitting, separation from bulk, storing, labelling or marking required by the importing Party, or any operation necessary to preserve it in good condition; and

(b) remains under the control of the customs authorities of that non-party.

3. The customs authorities of the importing Party may request from the importer the customs documents of non-parties, or any other appropriate documentation in accordance with paragraph 4, in order to assess compliance with paragraph 2.

4. Appropriate documentation referred to in paragraph 3 may include commercial shipping or freight documents such as airway bills, bills of lading, multimodal or combined transport documents, a copy of the original commercial invoice in respect of the good, financial records, a non-manipulation certificate, or other relevant supporting documents, as may be requested by the customs authorities of the importing Party.

5. Each Party shall provide that if any originating good exported from a Party to a non-party returns, for instance following display at an exhibition, it shall retain its originating status provided that it can be demonstrated to the satisfaction of the customs authorities of that Party that the returning good:

(a) is the same as when exported; and

(b) has not undergone any operation beyond that necessary to preserve it in good condition.

ARTICLE 2A.21

Outward Processing Zones on the Korean Peninsula

Notwithstanding Article 2A.2, certain goods shall be considered to be originating even if a production process or operation has been undertaken outside Korea, on materials exported from Korea and subsequently re-imported there, provided that the production process or operation is done in the areas designated by the Parties pursuant to Annex 2A-B."

“SECTION B

ORIGIN PROCEDURES

ARTICLE 2A.22

Claims for Preferential Tariff Treatment

1. Each Party shall provide that an importer may make a claim for preferential tariff treatment, based on:

(a) for importation into the UK, the importer's knowledge that a good is originating;

(b) for importation into Korea, an origin declaration completed by the importer which meets the requirements of paragraph 2; or

(c) an origin declaration completed by the exporter or producer which meets the requirements of paragraph 2.

2. Each Party shall provide that an origin declaration completed by the importer, exporter or producer for the purposes of a claim for preferential tariff treatment pursuant to paragraph 1:

(a) need not follow a prescribed structure;

(b) shall be in writing, which includes electronic format;

(c) shall be attached to, or provided on, an invoice or any other commercial document that describes the good concerned in sufficient detail to enable it to be identified;

(d) shall fulfil the data requirements as set out in Annex 2A-C; and

(e) shall be completed in English.

3. Each Party shall provide that an origin declaration may apply to:

(a) the importation of a single shipment of one or more goods; or

(b) the importation of multiple shipments of identical goods within a period specified in the origin declaration, but not exceeding 12 months.

4. The customs authority of the importing Party may, where appropriate and subject to its laws and regulations, require the importer to submit documentation proving that a good qualifies as originating, in accordance with the requirements of this Chapter.

5. Each Party shall provide that an origin declaration is valid for two years after the date that it was completed or for a longer period specified by the laws and regulations of the importing Party.

6. If unassembled or disassembled goods within the meaning of rule 2(a) of the General Rules for the Interpretation of the Harmonized System and falling within Sections XV to XXI of the Harmonized System are imported by more than one shipment, a single origin declaration for those goods may be used on request of the importer and in accordance with the requirements laid down by the customs authority of the importing Party.

ARTICLE 2A.23

Basis of a Claim for Preferential Tariff Treatment

1. Each Party shall provide that if an importer of a good makes a claim for preferential tariff treatment based on the importer's knowledge that the good is originating (in accordance with Article 2A.22.1(a)) or an origin declaration completed by the importer (in accordance with Article 2A.22.1(b)), the claim is made on the basis of the importer having documentation demonstrating that the good is originating. That documentation may have been provided to the importer by the exporter, producer, or any other person.

2. Each Party shall provide that if a producer declares the origin of a good, the producer shall be located in a Party and the origin declaration shall be completed on the basis of the producer having information that the good is originating.

3. Each Party shall provide that if an exporter declares the origin of a good, and that exporter is not also the producer of the good, the exporter shall be located in a Party and the origin declaration shall be completed on the basis of:

(a) the exporter having information that the good is originating; or

(b) the producer's information that the good is originating.

4. For greater certainty, nothing in this Article shall be construed to allow a Party to compel an exporter or producer to provide confidential information to the importer or to complete an origin declaration.

ARTICLE 2A.24

Exemptions from Origin Declaration and Importer's Knowledge Requirements

1. Notwithstanding Articles 2A.22 and 2A.23, the importer shall not be required to prove that a good qualifies as originating if:

(a) the customs value of the importation does not exceed:

(i) for importation into the UK, 1,000 pounds;

(ii) for importation into Korea, 1,000 US dollars;

or a higher amount as the importing Party may specify; or

(b) it is a good for which the importing Party has waived the requirements set out in Articles 2A.22 and 2A.23;

provided that the good has been declared to customs as meeting the requirements of this Chapter and the customs authority of the importing Party has no reasonable doubts as to the veracity of that customs declaration.

2. Paragraph 1 does not apply if the importation forms part of a series of importations which the customs authority of the importing Party reasonably considers to have been carried out or planned for the purpose of evading compliance with the importing Party's law governing claims for preferential tariff treatment made under this Agreement.

3. Each Party shall provide that the importer shall be responsible for the correctness of the customs declaration referred to in paragraph 1 and for compliance with the requirements of this Chapter.

ARTICLE 2A.25

Refunds and Claims for Preferential Tariff Treatment After Importation

1. Each Party shall provide that, if an importer did not make a claim for preferential tariff treatment at the time of importation:

(a) subject to paragraph 3, the importer may make a late claim for preferential tariff treatment; and

(b) subject to paragraph 2, the customs authority shall grant the late claim for preferential tariff treatment and refund any excess duties paid for a good, provided that the good would have qualified for preferential tariff treatment at the time of importation.

2. As a condition for granting preferential tariff treatment pursuant to paragraph 1, the importing Party shall require that the importer:

(a) makes a claim for preferential tariff treatment in accordance with Article 2A.22; and

(b) provides any documentation, which may include a copy of the origin declaration (where a claim is based on an origin declaration), relating to the importation of the good, that the importing Party may require.

3. Each Party shall provide that a late claim for preferential tariff treatment pursuant to this Article shall be made within one year of the date of importation or a longer period as specified in the importing Party's laws and regulations.

ARTICLE 2A.26

Incorrect Claims for Preferential Tariff Treatment

1. Each Party shall provide that, if the importer has reason to believe that the claim for preferential tariff treatment is based on incorrect information that could affect the accuracy or validity of the claim, the importer shall immediately correct the documentation relating to importation, notify the customs authority of the importing Party and pay any customs duty and, if applicable, penalties owed.

2. Each Party shall encourage its customs authority, when considering imposing a penalty in relation to a claim for preferential tariff treatment, to consider as a significant mitigating factor a notification given in accordance with paragraph 1 prior to the discovery of that error by the Party and provided that, in accordance with paragraph 1, the importer corrects the error and pays any duties owing.

ARTICLE 2A.27

Minor Errors and Discrepancies

1. A Party shall not reject an origin declaration due to minor errors or discrepancies, such as slight discrepancies between documents, omissions of information, or typing errors, provided these minor errors or discrepancies do not create doubt as to the originating status of a good.

2. Each Party shall provide that, if its customs authority determines that an origin declaration in respect of a good imported into that Party is illegible or defective on its face, the importer shall be granted a period of no less than 30 days from the date of notification by the customs authority to provide the customs authority of the importing Party with a copy of the corrected origin declaration.

ARTICLE 2A.28

Penalties

Each Party shall adopt or maintain measures imposing criminal, civil, or administrative penalties for violations of its laws and regulations relating to the provisions of this Chapter.

ARTICLE 2A.29

Record Keeping Requirements

1. Each Party shall provide that an importer claiming preferential tariff treatment is required to keep and to provide to the customs authority of the importing Party upon request:

(a) the documentation related to the importation, including any origin declaration that served as the basis for the claim; and

(b) if the claim is based on the importer's knowledge that the good is originating, all records necessary to demonstrate that the good satisfies the requirements for obtaining originating status;

for a period of five years from the date of importation of the good, or a longer period as the importing Party specifies.

2. Each Party shall provide that a producer or exporter in that Party that provides an origin declaration shall maintain, for a period of five years from the date the origin declaration was completed, or a longer period as the exporting Party specifies, all records necessary to demonstrate that the good for which the exporter or producer provided an origin declaration is originating.

3. Each Party shall provide that an importer, exporter, or producer in that Party may choose to maintain the records specified in paragraphs 1 and 2 in any medium that allows for prompt retrieval, including electronic, optical, magnetic, or written form in accordance with that Party's laws and regulations.

ARTICLE 2A.30

Verification of Origin

1. When a claim for preferential tariff treatment is based on the importer's knowledge pursuant to Article 2A.22.1(a) or on an origin declaration completed by the importer pursuant to Article 2A.22.1(b), for the purpose of determining whether a good imported into the importing Party is originating, the customs authority of the importing Party may conduct a verification by a written request for information from the importer of the good.

2. When a claim for preferential tariff treatment is based on an origin declaration pursuant to Article 2A.22.1(c), for the purpose of determining whether a good imported into the importing Party is originating, the customs authority of the importing Party may conduct a verification of the claim by a written request for information from the importer of the good.

3. When the customs authority of the importing Party considers the information obtained pursuant to paragraph 2 is not sufficient to make a determination, the customs authority of the importing Party shall provide a written request for information from the customs authority of the exporting Party.

4. The customs authority of the importing Party may request information pursuant to paragraph 3, including specific documentation necessary to verify the origin of the good, from the customs authority of the exporting Party. The customs authority of the exporting Party shall provide the customs authority of the importing Party with a written acknowledgement of receipt of this request within a period of 45 days from the date of the request, or another time period as may be decided between the Parties.

5. Following a request pursuant to paragraph 3, the customs authority of the exporting Party may, in accordance with the laws and regulations of the exporting Party:

(a) request the records referred to in Article 2A.29.2;

(b) ask questions of the exporter, producer, or supplier in order to verify the origin of the good; or

(c) visit the premises of the exporter, producer, or supplier to review the records referred to in Article 2A.29.2 or to observe the facilities used in the production of the good or otherwise gather evidence to verify the originating status of the good.

6. As soon as possible, and in any event within 10 months of receiving the request pursuant to paragraph 3, the customs authority of the exporting Party shall, wherever possible, provide the customs authority of the importing Party with the following:

(a) any information including specific documentation requested by the customs authority of the importing Party pursuant to paragraph 4;

(b) a description of the good that is subject to examination, including its tariff classification in 2, 4 or 6-digit format, depending on the origin criteria;

(c) a description of the production process;

(d) information on the manner in which any examination of the good pursuant to paragraph 5(c) was conducted; and

(e) supporting documentation, where appropriate.

7. A verification pursuant to this Article may be conducted at any time after the claim for preferential tariff treatment is made.

8. Each Party shall provide that a verification pursuant to this Article shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of documentation provided by the importer pursuant to this Chapter, the originating status of the products concerned or the fulfilment of the other requirements of this Chapter.

9. During verification, the importing Party shall allow the release of the good, subject to payment of any duties or provision of any security as provided for in its laws and regulations. If as a result of the verification the importing Party determines that the good meets all the requirements of this Chapter, it shall grant preferential tariff treatment to the good and refund any excess duties paid or release any security provided, unless the security also covers other obligations.

10. The customs authority of the importing Party shall:

(a) make a determination following a verification as expeditiously as possible and no later than 90 days after it receives information which, in its opinion, is sufficient to make a determination, and no later than 365 days after the first request for information or other action pursuant to paragraph 1 or 2. A Party may extend the 365 day period in exceptional cases, such as where the technical information concerned is complex;

(b) provide the importer with a written determination of whether the good is originating that includes the basis for the determination; and

(c) provide the exporter, producer or customs authority that provided information during the verification or completed an origin declaration with the determination of the verification and the reasons for that determination.

11. The customs authorities of the Parties shall cooperate in the overall operation and administration of the verification process, including forecasting of workload and discussing priorities. If there is an unmanageable number of requests, the customs authorities of the Parties shall consult to establish priorities and discuss steps to manage the workload, taking into consideration operational requirements.

12. The customs authorities of each Party shall bear their own costs in carrying out the activities referred to in this Article.

ARTICLE 2A.31

Determinations of Claims for Preferential Tariff Treatment

1. Except as otherwise provided in paragraph 2, each Party shall grant a claim for preferential tariff treatment made in accordance with this Chapter for a good that, on or after the date of entry into force of ‘the’Upgrade Protocol , arrives in that Party or is released from customs control in that Party.

2. The importing Party may deny a claim for preferential tariff treatment if:

(a) it determines that the good does not satisfy the requirements of this Chapter;

(b) further to a verification pursuant to Article 2A.30, it has not received sufficient information to determine:

(i) that the good qualifies as originating; or

(ii) that the importer, exporter, or producer has complied with the requirements of this Chapter;

(c) the importer, exporter, producer or supplier fails to respond to a written request for information in accordance with Article 2A.30; or

(d) the importer, exporter, or producer fails to comply with the relevant requirements for obtaining preferential tariff treatment.

3. If the importing Party denies a claim for preferential tariff treatment, it shall issue a determination to the importer that includes the reasons for the determination.

4. A Party shall not reject a claim for preferential tariff treatment for the sole reason that the invoice or other commercial document referred to in Article 2A.22.2(c) was issued in a non-party. If an invoice is issued in a non-party, a Party shall require that the origin declaration be separate from the invoice.

ARTICLE 2A.32

Confidentiality and Data Protection

1. Each Party shall ensure that confidential information collected pursuant to this Chapter shall not be used or disclosed for purposes other than the administration and enforcement of determination of origin or of other customs matters, except with the permission of the person or Party that provided the confidential information.

2. Notwithstanding paragraph 1, if the Party receiving or obtaining the information is required by its law to disclose the information for purposes other than the administration and enforcement of determination of origin or of other customs matters, that Party shall, wherever possible, notify the person or Party that provided that information in advance of the disclosure.

3. Notwithstanding paragraph 1, a Party may allow information collected pursuant to this Chapter to be used in any administrative, judicial, or quasi-judicial proceedings instituted for failure to comply with customs-related laws and regulations implementing this Chapter. A Party shall notify the person or Party that provided the information in advance of this use, where possible.

4. Each Party shall ensure that any transfer of personal data pursuant to this Chapter shall take place in accordance with the transferring Party's rules on international transfers of personal

data. Each Party shall, where needed, undertake to establish any safeguards necessary for the transfer of personal data, while respecting its rules on international transfers of personal data.

5. Each Party shall have processes in place to prevent, deal with and respond to any personal data breach. Any data losses, personal data breaches or other security incidents in relation to personal data pursuant to this Chapter shall be handled in accordance with the domestic laws and regulations of the Party in which the breach occurred.

6. A Party may suspend the exchange of personal data in accordance with its rules on international transfers of personal data if there is a serious or systemic deficiency arising within the other Party as regards the protection of personal data pursuant to this Chapter, including where those deficiencies have led to a relevant adequacy decision ceasing to apply. If such deficiency is rectified in a timely and reasonable manner, and to the satisfaction of the other Party, the suspension on the exchange of personal data may be lifted.

ARTICLE 2A.33

Amendments to the Chapter

The Trade Committee may decide to amend the provisions of this Chapter.

ARTICLE 2A.34

Transitional provisions for goods in transit or storage

The provisions of this Agreement may be applied to goods which comply with the provisions of this Chapter and which on the date of entry into force of the Upgrade Protocol are either in transit, or in the Parties in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within 12 months of that date, of a proof of origin made out retrospectively together with the documents showing that the goods have been transported directly in accordance with Article 2A.20.

“**<u>ANNEX 2A-A</u>**

PRODUCT SPECIFIC RULES OF ORIGIN

SECTION A

GENERAL NOTES

1. For the purposes of this Annex:

   (a) **section** means a section of the Harmonized System;

   (b) **chapter** means a chapter of the Harmonized System;

   (c) **heading** means the first four digits of the tariff classification number under the Harmonized System; and

   (d) **subheading** means the first six digits of the tariff classification number under the Harmonized System.

2. The product specific rule, or set of product specific rules, that apply to a particular chapter, heading, or subheading is set out in Column 2, adjacent to the chapter, heading, or subheading. If a chapter or heading is preceded by “ex” in Column 1, this signifies that the rule applies to all goods of that chapter or heading, except those headings or subheadings that are separately listed with their own product specific rule.

3. If a good is subject to alternative product specific rules of origin, the good shall be originating if it satisfies one of the alternatives.

4. Section or chapter notes, where applicable, are found at the beginning of each section or chapter, and are to be read in conjunction with the product specific rules of origin and may impose further conditions on, or provide an alternative to, the product specific rule of origin.

5. If a product specific rule of origin excludes certain materials of the Harmonized System, it shall be construed to mean that the product specific rule of origin requires that the excluded materials be originating for the good to be originating. However, non-originating excluded materials may be used within the applicable tolerances for the good in accordance with Article 2A.13.

6. Where a rule uses the expression ‘Manufacture from any heading’, non-originating materials of any heading(s) (even materials of the same description and heading as the good) may be used, subject to any specific limitations which may also be contained in the rule.

7. Where a regional value content requirement is followed by ‘BU’, ‘BD’, or ‘OM’, calculation of the regional value content percentage is limited to the Build-Up Method, Build-Down Method, or Originating Materials Method, as the case may be, as defined in Article 2A.4.

8. For the purposes of Section B of this Annex:

(a) **CC** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;

(b) **CTH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level;

(c) **CTSH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;

(d) **RVC** means that the good must have a regional value content as calculated pursuant to Article 2A.4 of not less than the percentage specified in Column 2, whether using the Build-Up Method, Build-Down Method, or Originating Materials Method;

(e) **BD** means the good has a regional value content calculated using the Build-Down Method pursuant to Article 2A.4;

(f) **BU** means the good has a regional value content calculated using the Build-Up Method pursuant to Article 2A.4;

(g) **OM** means the good has a regional value content calculated using the Originating Materials Method pursuant to Article 2A.4;

(h) **value of the good** means the value calculated in accordance with Article 2A.6; and

(i) **process rule** means any of the processes referred to in section notes applicable to the good.

9. This Annex is based on the 2022 Edition of the Harmonized System, which entered into force on 1 January 2022 (hereinafter referred to as “HS 2022”).

SECTION B

LIST OF PRODUCT SPECIFIC RULES

HS 2022	**Product Specific Rules**
Chapter 1	All the animals of chapter 1 shall be wholly obtained
Chapter 2	Manufacture in which all the materials of chapters 1 and 2 used are wholly obtained
Chapter 3	Manufacture in which all the materials of chapter 3 used are wholly obtained
Chapter 4	CC
Chapter 5	Manufacture in which all the materials of chapter 5 used are wholly obtained
Note to Section II (Chapters 6 to 14) An agricultural or horticultural good grown in the territory of a Party is originating even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants that are imported from a non-party.	
Chapter 6	Manufacture in which all the materials of chapter 6 used are wholly obtained
ex Chapter 7	Manufacture in which all the materials of chapter 7 used are wholly obtained
07.11	CTH
07.12	CTH
07.13	CTH
ex Chapter 8	Manufacture in which all the materials of chapter 8 used are wholly obtained
08.12	CTH
08.13	CTH
ex Chapter 9	Manufacture in which all the materials of chapter 9 used are wholly obtained
09.01	Manufacture from any heading
0902.10	CTSH
0902.20	Manufacture from any heading
0902.30	Manufacture from any heading
0902.40	Manufacture from any heading
0906.20	CTSH
0910.91	Manufacture from any heading

HS 2022	Product Specific Rules
0910.99	CC or crushing or grinding
Chapter 10	Manufacture in which all the materials of chapter 10 used are wholly obtained
Chapter 11	CC
ex Chapter 12	Manufacture in which all the materials of chapter 12 used are wholly obtained
1208.10	CTH
ex Chapter 13	CC
1301.20	Manufacture in which the value of all the non-originating materials of heading 13.01 used does not exceed 50 per cent of the value of the good
1302.19	Manufacture from any heading except from subheading 1211.20
1302.39	Manufacture from any heading
Chapter 14	CC
ex Chapter 15	CC
15.03	CTH
1507.90	CTH or refining
1508.90	CTH
1509.90	CTH
15.10	CTH
1511.90	CTH or refining
1512.19	CTH or refining
1512.29	CTH
1513.19	CTH or refining
1513.29	CTH
1514.19	CTH or refining
1514.99	CTH or refining
1515.19	CTH or refining
1515.29	CTH or refining
1515.30	CTH or refining
1515.50	CTH or refining
1515.60	CTH or refining
1515.90	CTH or refining
1516.20	CTH or refining

HS 2022	Product Specific Rules
1516.30	CTH
15.17	CTH
15.18	CTH
15.20	CTH
1521.10	CTH or refining
1521.90	CTH
15.22	CTH
ex Chapter 16	CC
1604.20	CC or RVC40 BD/BU or RVC30 OM
ex Chapter 17	CTH
17.01	CC
ex Chapter 18	CTH
18.01	CC
18.02	CC
ex Chapter 19	CC
1905.10	CTH
1905.20	CTH
1905.31	CTH
1905.32	CTSH
1905.40	CTH
1905.90	CTH
ex Chapter 20	CC
20.07	CTH
2009.90	CTSH
ex Chapter 21	CC
2103.10	CTH
2103.20	CTSH
2103.30	CTH
2103.90	CTSH or RVC40 BD/BU or RVC30 OM
21.04	CTSH
21.05	CTH
21.06	CTSH
ex Chapter 22	CTH

HS 2022	Product Specific Rules
22.01	CC
22.03	Manufacture from any heading
ex Chapter 23	CC
23.09	CTH
ex Chapter 24	CTH
24.01	Manufacture in which all the materials of chapter 24 used are wholly obtained
Chapter 25	CTH
Chapter 26	CTH or RVC40 BD/BU or RVC30 OM
Notes to Chapter 27 **Note 1. Chemical Reaction Rule** Notwithstanding the applicable product specific rules of origin, a good of chapter 27 that is the product of a chemical reaction satisfies the requirements of this Annex if the chemical reaction occurs in the territory of one or both of the Parties. For the purposes of this rule, **chemical reaction** means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not chemical reactions: (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallisation. **Note 2. Distillation Rule** Notwithstanding the applicable product specific rules of origin, a good of chapter 27 that undergoes atmospheric distillation or vacuum distillation in the territory of one or both of the Parties satisfies the requirements of this Annex. For the purposes of this rule: (a) **atmospheric distillation** means a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour is then condensed into different liquid fractions. Goods produced from atmospheric distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel, heating oil, light gas oils and lubricating oils; and (b) **vacuum distillation** means distillation at a pressure below atmospheric, but not so low that it would be classed as molecular distillation. Vacuum distillation is used for distilling high boiling and heat sensitive materials, such as heavy distillates in petroleum oils to produce light and heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.	
ex Chapter 27	Manufacture from any heading or process rule
27.16	CTH or RVC40 BD/BU or RVC30 OM or process rule
Notes to Section VI (Chapters 28 to 38)	

HS 2022	Product Specific Rules

Note 1. Chemical Reaction Rule

Notwithstanding the applicable product specific rules of origin, a good of chapter 28 through chapter 38 that is the product of a chemical reaction satisfies the requirements of this Annex if the chemical reaction occurs in the territory of one or both of the Parties.

For the purposes of this rule, **chemical reaction** means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not chemical reactions:

(a) dissolving in water or other solvents;
(b) the elimination of solvents including solvent water; or
(c) the addition or elimination of water of crystallisation.

Note 2. Purification Rule

Notwithstanding the applicable product specific rules of origin, a good of chapter 28 through chapter 38 that is the product of purification satisfies the requirements of this Annex if the purification occurred in the territory of one or both of the Parties.

For the purposes of this rule, **purification** means purification which results in one of the following criteria being satisfied:

(a) purification of a good resulting in the elimination of 80 per cent of the content of existing impurities; or
(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
    (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
    (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
    (iii) elements and components for use in micro-electronics;
    (iv) specialised optical uses;
    (v) biotechnical use (e.g. in cell culturing, in genetic technology, or as a catalyst);
    (vi) carriers used in a separation process; or
    (vii) nuclear grade uses.

Note 3. Mixing and Blending Rule

Notwithstanding the applicable product specific rules of origin, a good of chapter 28 through chapter 38 satisfies the requirements of this Annex if mixing and blending occurred in the territory of one or both of the Parties.

For the purposes of this rule, **mixing and blending** means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials other than the addition of diluents, to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.

Note 4. Change in Particle Size Rule

Notwithstanding the applicable product specific rules of origin, a good of chapter 28 through chapter 38 satisfies the requirements of this Annex if it undergoes a change in particle size in the territory of one or both of the Parties.

For the purposes of this rule, **change in particle size** means the deliberate and controlled modification in particle size of a good, including micronising by dissolving a polymer and

HS 2022	Product Specific Rules
subsequent precipitation, other than by merely crushing or pressing, resulting in a good with different physical or chemical characteristics from the input materials and that has: (a) a defined particle size; (b) defined particle size distribution; or (c) defined surface area, that is relevant to the purposes of the resulting good. **Note 5. Standard Materials Rule** Notwithstanding the applicable product specific rules of origin, a standard material of chapter 28 through chapter 38 satisfies the requirements of this Annex if the production of such good occurs in the territory of one or both of the Parties. For the purposes of this rule, **standard material** means a preparation (including a solution) suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. **Note 6. Isomer Separation Rule** Notwithstanding the applicable product specific rules of origin, a good of chapter 28 through chapter 38 satisfies the requirements of this Annex if the isolation or separation of isomers from a mixture of isomers occurs in the territory of one or both of the Parties. **Note 7. Biotechnological Processing Rule** Notwithstanding the applicable product specific rules of origin, a good of chapter 28 through chapter 38 satisfies the requirements of this Annex if biotechnological processing was used in the production of such good in the territory of one or both of the Parties. For the purposes of this rule, **biotechnological processing** means one or more of the following biotechnological processes: (a) biological or biotechnological culturing, hybridisation or genetic modification of: (i) micro-organisms (including bacteria and viruses (including phages)); or (ii) human, animal or plant cells; (b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or (c) fermentation. **Additional process rules for 3824.99 and 38.26**: Biodiesel is obtained through transesterification, esterification or hydrotreatment.	
Chapter 28	CTSH or RVC40 BD/BU or RVC30 OM or process rule
Chapter 29	CTSH or RVC40 BD/BU or RVC30 OM or process rule
Chapter 30	CTSH or RVC40 BD/BU or RVC30 OM or process rule
Chapter 31	CTSH or RVC40 BD/BU or RVC30 OM or process rule
Chapter 32	CTSH or RVC40 BD/BU or RVC30 OM or process rule
ex Chapter 33	CTSH or RVC40 BD/BU or RVC30 OM or process rule
3302.10	CTH or RVC40 BD/BU or RVC30 OM or process rule
Chapter 34	CTSH or RVC40 BD/BU or RVC30 OM or process rule
ex Chapter 35	CTSH or RVC40 BD/BU or RVC30 OM or process rule

HS 2022	Product Specific Rules
35.03	CTH or RVC40 BD/BU or RVC30 OM or process rule
Chapter 36	CTSH or RVC40 BD/BU or RVC30 OM or process rule
Chapter 37	CTSH or RVC40 BD/BU or RVC30 OM or process rule
Chapter 38	CTSH or RVC40 BD/BU or RVC30 OM or process rule

Notes to Section VII (Chapters 39 to 40)

Note 1. Chemical Reaction Rule

Notwithstanding the applicable product specific rules of origin, a good of chapter 39 or 40 that is the product of a chemical reaction satisfies the requirements of this Annex if the chemical reaction occurs in the territory of one or both of the Parties.

For the purposes of this rule, **chemical reaction** means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not chemical reactions:

(a) dissolving in water or other solvents;

(b) the elimination of solvents including solvent water; or

(c) the addition or elimination of water of crystallisation.

Note 2. Purification Rule

Notwithstanding the applicable product specific rules of origin, a good of chapter 39 or 40 that is the product of purification satisfies the requirements of this Annex if the purification occurred in the territory of one or both of the Parties.

For the purposes of this rule, **purification** means purification which results in one of the following criteria being satisfied:

(a) purification of a good resulting in the elimination of 80 per cent of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

- (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
- (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
- (iii) elements and components for use in micro-electronics;
- (iv) specialised optical uses;
- (v) biotechnical use (e.g. in cell culturing, in genetic technology, or as a catalyst);
- (vi) carriers used in a separation process; or
- (vii) nuclear grade uses.

Note 3. Mixing and Blending Rule

Notwithstanding the applicable product specific rules of origin, a good of chapter 39 or 40 satisfies the requirements of this Annex if mixing and blending occurred in the territory of one or both of the Parties.

For the purposes of this rule, **mixing and blending** means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials other than the addition of diluents, to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.

HS 2022	Product Specific Rules
Note 4. Change in Particle Size Rule Notwithstanding the applicable product specific rules of origin, a good of chapter 39 or 40 satisfies the requirements of this Annex if it undergoes a change in particle size in the territory of one or both of the Parties. For the purposes of this rule, **change in particle size** means the deliberate and controlled modification in particle size of a good, including micronising by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with different physical or chemical characteristics from the input materials and that has: (a) a defined particle size; (b) defined particle size distribution; or (c) defined surface area, that is relevant to the purposes of the resulting good. **Note 5. Standard Materials Rule** Notwithstanding the applicable product specific rules of origin, a standard material of chapter 39 or 40 satisfies the requirements of this Annex if the production of such good occurs in the territory of one or both of the Parties. For the purposes of this rule, **standard material** means a preparation (including a solution) suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. **Note 6. Isomer Separation Rule** Notwithstanding the applicable product specific rules of origin, a good of chapter 39 or 40 satisfies the requirements of this Annex if the isolation or separation of isomers from a mixture of isomers occurs in the territory of one or both of the Parties. **Note 7. Biotechnological Processing Rule** Notwithstanding the applicable product specific rules of origin, a good of chapter 39 or 40 satisfies the requirements of this Annex if biotechnological processing was used in the production of such good in the territory of one or both of the Parties. For the purposes of this rule, **biotechnological processing** means one or more of the following biotechnological processes: (a) biological or biotechnological culturing, hybridisation or genetic modification of: (i) micro-organisms (including bacteria and viruses (including phages)); or (ii) human, animal or plant cells; (b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or (c) fermentation.	
Chapter 39	CTSH or RVC40 BD/BU or RVC30 OM or process rule
ex Chapter 40	CTH or RVC40 BD/BU or RVC30 OM or process rule
4012.11 – 4012.19	1. For retreaded pneumatic, solid or cushion tyres, of rubber: retreading of used tyres 2. For any other goods: CTSH or RVC40 BD/BU or RVC30 OM or process rule

HS 2022	Product Specific Rules
ex Chapter 41	CTH
41.01 – 41.03	CC
4104.41	CTSH
4104.49	CTSH
4105.30	CTSH
4106.22	CTSH
4106.32	CTSH
4106.92	CTSH
41.07	CTH or RVC40 BD/BU or RVC30 OM
Chapter 42	CTH or RVC40 BD/BU or RVC30 OM
Chapter 43	CTH or RVC40 BD/BU or RVC30 OM
Chapter 44	CTH
Chapter 45	CTH
ex Chapter 46	CTH or RVC40 BD/BU or RVC30 OM
4602.11 – 4602.12	CTH
Chapter 47	CTH or RVC40 BD/BU or RVC30 OM
ex Chapter 48	CTH or RVC40 BD/BU or RVC30 OM
4814.90	CTH
Chapter 49	CTH or RVC40 BD/BU or RVC30 OM

Notes to Section XI (Chapters 50 to 63)

Note 1. EU cumulation rule

1. Notwithstanding Article 2A.2, in respect of goods classified under HS 2022 headings 51.11, 51.12, 55.15, 56.02, 56.03, 56.07, 57.03, 57.05, 59.03, 59.07, 59.11, 62.01, 62.02, 62.03, 62.04, 62.05, 62.06, 62.10, 62.11, 62.12, 63.02, 63.04 and 63.07 (hereinafter referred to as “a relevant textile product” in this Annex):

(a) a good or material that qualifies as originating in the European Union shall be considered as originating in a Party if subsequently used as a material in the production of a relevant textile product in that Party; and

(b) processing carried out in the European Union on a non-originating material shall be considered as having been carried out in a Party if the non-originating material is subsequently used in the production of a relevant textile product in that Party,

in either case, provided that the production of the relevant textile product in a Party goes beyond the minimal operations in Article 2A.5.

2. For the purposes of paragraph 1(a), the origin of a good or material originating in the European Union shall be determined in accordance with the rules of origin applicable in:

(a) the *Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the European Union and the European Atomic*

HS 2022	Product Specific Rules
Energy Community of the other part, signed at Brussels and London on 30 December 2020[4], in respect of a relevant textile product produced in the United Kingdom; or (b) the *Free Trade Agreement between the European Union and its Member States, of the one part, and the Republic of Korea, of the other part*, signed at Brussels on 6 October 2010[4], in respect of a relevant textile product produced in the Republic of Korea. 3. The term 'EU' does not cover Ceuta and Melilla. Products originating in Ceuta and Melilla are not considered to be products originating in the EU for the purposes of this Chapter. **Note 2.** The term **natural fibres** is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun. **Note 3.** The term **natural fibres** includes horsehair of heading 05.03, silk of heading 50.02 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05. **Note 4.** The terms **textile pulp**, **chemical materials** and **paper-making materials** are used in the list to describe the materials, not classified in chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns. **Note 5.** The term **man-made staple fibres** is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07.	
ex Chapter 50	CTH or RVC40 BD/BU or RVC30 OM
50.01 – 50.02	CC or RVC40 BD/BU or RVC30 OM
ex Chapter 51	CC
51.06 –51.08	CTH
51.09	CTH except from heading 51.06 through 51.08
51.10	CTH
51.11[5]	1. Incorporating rubber thread: Manufacture from single yarn 2. Other: Manufacture from: - coir yarn; - natural fibres;

[4] Including amendments thereto, and subsequent or successor agreements replacing all or part thereof, which take effect following entry into force of the Upgrade Protocol.
[5] See Note 1 to Section XI regarding EU cumulation.

HS 2022	Product Specific Rules
	- man-made staple fibres, not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of non-originating unprinted fabric used does not exceed 47.5 per cent of the value of the good
51.12[6]	1. Incorporating rubber thread: Manufacture from single yarn 2. Other: Manufacture from: - coir yarn; - natural fibres; - man-made staple fibres, not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of non-originating unprinted fabric used does not exceed 47.5 per cent of the value of the good
51.13	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
ex Chapter 52	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
52.01 – 52.03	CC
52.11	CTH or RVC40 BD/BU or RVC30 OM
ex Chapter 53	CTH
53.01 – 53.03	CC
53.05	CC

[6] See Note 1 to Section XI regarding EU cumulation.

HS 2022	Product Specific Rules
ex Chapter 54	CC
5401.20	CTH
54.07 – 54.08	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
ex Chapter 55	CC except from heading 5402, heading 5404
55.08 – 55.11	CTH except from heading 54.02, heading 5404, heading 55.01, heading 55.03, subheading 5505.10, heading 55.06, heading 55.09, subheading 5511.10, subheading 5511.20
55.12	CTH or RVC40 BD/BU or RVC30 OM
55.13 – 55.14	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.02, heading 54.04, heading 55.09, subheading 5511.10, subheading 5511.20
55.15[7]	1. Incorporating rubber thread: Manufacture from single yarn 2. Other: Manufacture from: - coir yarn; - natural fibres; - man-made staple fibres, not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of non-originating unprinted fabric used does not exceed 47.5 per cent of the value of the good
55.16	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.02, heading 54.04, heading 55.09, subheading 5511.10, subheading 5511.20
ex Chapter 56	CC except from heading 51.06 through 51.13, heading 52.04 through 52.12, heading 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, subheading 5505.10, heading 55.06, heading 55.09, subheading 5511.10, subheading 5511.20, heading 55.12 through 55.16

[7] See Note 1 to Section XI regarding EU cumulation.

HS 2022	Product Specific Rules
56.02[8]	1. Needleloom felt: Manufacture from: - natural fibres; or - chemical materials or textile pulp However: - non-originating polypropylene filament of heading 54.02; - non-originating polypropylene fibres of heading 55.03 or 55.06; or - non-originating polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 per cent of the value of the good 2. Other: Manufacture from: - natural fibres; - man-made staple fibres made from casein; or - chemical materials or textile pulp
56.03[9]	Manufacture from: - coir yarn; - natural fibres; - chemical materials or textile pulp; or - paper-making materials
56.07[10]	Manufacture from: - coir yarn; - natural fibres; - chemical materials or textile pulp; or - paper-making materials
ex Chapter 57	CC except from heading 51.06 through 51.13, heading 52.04 through 52.12, heading 54.02, heading 54.04, heading 54.07 through 54.08, subheading 5511.10, subheading 5511.20, heading 55.12 through 55.16
57.03[11]	1. Of needleloom felt: Manufacture from: - natural fibres; or - chemical materials or textile pulp However: - non-originating polypropylene filament of heading 5402; - non-originating polypropylene fibres of heading 5503 or 5506; or - non-originating polypropylene filament tow of heading 5501,

[8] See Note 1 to Section XI regarding EU cumulation.
[9] See Note 1 to Section XI regarding EU cumulation.
[10] See Note 1 to Section XI regarding EU cumulation.
[11] See Note 1 to Section XI regarding EU cumulation.

HS 2022	Product Specific Rules
	of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 per cent of the value of the good Jute fabric may be used as a backing 2. Of other felt: Manufacture from: - natural fibres, not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp 3. Other: Manufacture from: - coir yarn or jute yarn; - synthetic or artificial filament yarn; - natural fibres; or - man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing
57.04	CC except from heading 51.06 through 51.13, heading 52.04 through 52.12, heading 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.09, subheading 5511.10, subheading 5511.20, heading 55.12 through 55.16
57.05[12]	1. Of needleloom felt: Manufacture from: - natural fibres; or - chemical materials or textile pulp However: - non-originating polypropylene filament of heading 54.02; - non-originating polypropylene fibres of heading 55.03 or 55.06; or - non-originating polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 per cent of the value of the good Jute fabric may be used as a backing 2. Of other felt: Manufacture from: - natural fibres, not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp 3. Other: Manufacture from:

[12] See Note 1 to Section XI regarding EU cumulation.

HS 2022	Product Specific Rules
	- coir yarn or jute yarn; - synthetic or artificial filament yarn; - natural fibres; or - man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing
ex Chapter 58	CC except from heading 51.06 through 51.13, heading 52.04 through 52.12, heading 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.09, subheading 5511.10, subheading 5511.20, heading 55.12 through 55.16
58.01	CC or RVC40 BD/BU or RVC30 OM
ex Chapter 59	CC except from heading 51.06 through 51.13, heading 52.04 through 52.12, heading 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.09, subheading 5511.10, subheading 5511.20, heading 55.12 through 55.16
59.03[13]	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the non-originating unprinted fabric used does not exceed 47.5 per cent of the value of the good
59.06	CC or RVC40 BD/BU or RVC30 OM
59.07[14]	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the non-originating unprinted fabric used does not exceed 47.5 per cent of the value of the good
59.11[15]	1. Polishing discs or rings other than of felt of heading 59.11: Manufacture from yarn or waste fabrics or rags of heading 63.10 2. Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 59.11: Manufacture from: - coir yarn;

[13] See Note 1 to Section XI regarding EU cumulation.
[14] See Note 1 to Section XI regarding EU cumulation.
[15] See Note 1 to Section XI regarding EU cumulation.

HS 2022	Product Specific Rules
	- the following materials: -- yarn of polytetrafluoroethylene; -- yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin; -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid; -- monofil of polytetrafluoroethylene; -- yarn of synthetic textile fibres of poly(p-phenylene terephthalamide); -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn; -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1.4 cyclohexanediethanol and isophthalic acid; -- natural fibres; -- man-made staple fibres not carded or combed or otherwise processed for spinning; or -- chemical materials or textile pulp 3. Other: Manufacture from: - coir yarn; - natural fibres; - man-made staple fibres, not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp
Chapter 60	CC except from heading 51.06 through 51.13, heading 52.04 through 52.12, heading 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.09, subheading 5511.10, subheading 5511.20
Chapter 61	CC except from heading 50.07, heading 51.11 through 5113, heading 52.08 through 52.12, heading 53.09 through 53.11, heading 54.07, heading 54.08, heading 55.12 through 55.16, chapter 60
ex Chapter 62[16]	Weaving accompanied by making-up (including cutting) or Embroidering accompanied by making up (including cutting), provided that the value of non-originating unembroidered fabric used does not exceed 40 per cent of the value of the good or Coating accompanied by making up (including cutting), provided that the value of non-originating uncoated fabric used does not exceed 40 per cent of the value of the good or Making-up preceded by printing accompanied by at least two

[16] See Note 1 to Section XI regarding EU cumulation.

HS 2022	Product Specific Rules
	preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of non-originating unprinted fabric used does not exceed 47.5 per cent of the value of the good
62.07 – 62.09	CC except from heading 50.07, heading 51.11 through 51.13, heading 52.08 through 52.12, heading 53.09 through 53.11, heading 54.07, heading 54.08, heading 55.12 through 55.16, chapter 60
62.13 – 62.17	CC except from heading 50.07, heading 51.11 through 51.13, heading 52.08 through 52.12, heading 53.09 through 53.11, heading 54.07, heading 54.08, heading 55.12 through 55.16, chapter 60
ex Chapter 63	CC except from heading 50.07, heading 51.11 through 51.13, heading 52.08 through 52.12, heading 53.09 through 53.11, heading 54.07, heading 54.08, heading 55.12 through 55.16, chapter 60
63.02[17]	1. Of felt, of nonwovens: Manufacture from: - natural fibres; or - chemical materials or textile pulp 2. Other: - Embroidered: Manufacture from unbleached single yarn or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of non-originating unembroidered fabric used does not exceed 40 per cent of the value of the good - Other: Manufacture from unbleached single yarn
63.04[18]	1. Of felt, of nonwovens: Manufacture from: - natural fibres; or - chemical materials or textile pulp 2. Other: - Embroidered: Manufacture from unbleached single yarn or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of non-originating

[17] See Note 1 to Section XI regarding EU cumulation.
[18] See Note 1 to Section XI regarding EU cumulation.

HS 2022	Product Specific Rules
	unembroidered fabric used does not exceed 40 per cent of the value of the good - Other: Manufacture from unbleached single yarn
63.07[19]	Manufacture in which the value of all the non-originating materials used does not exceed 40 per cent of the value of the good
63.09	CTH
Chapter 64	CTH
Chapter 65	CTH or RVC40 BD/BU or RVC30 OM
Chapter 66	CTH or RVC40 BD/BU or RVC30 OM
Chapter 67	CTH or RVC40 BD/BU or RVC30 OM
ex Chapter 68	CTH
68.03	CTH or RVC40 BD/BU or RVC30 OM
68.12	CTSH
68.14	CTH or RVC40 BD/BU or RVC30 OM
Chapter 69	CC
ex Chapter 70	CTH or RVC40 BD/BU or RVC30 OM
7009.10	CTSH or RVC40 BD/BU or RVC30 OM
70.19	CTSH or RVC40 BD/BU or RVC30 OM
ex Chapter 71	CTH or RVC40 BD/BU or RVC30 OM
71.01	CC or RVC40 BD/BU or RVC30 OM
71.02 – 71.04	CTSH or RVC40 BD/BU or RVC30 OM
7106.10	CTSH
7106.91	1. For unwrought: CTH except from heading 71.06, heading 71.08, heading 71.10 or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, heading 71.08 or heading 71.10 or Fusion or alloying of precious metals of heading 71.06, heading 71.08 or heading 71.10 with each other or with base metals or Purification 2. For semi-manufactured or in powder form: CTSH
7106.92	CTSH
7108.11	CTSH

[19] See Note 1 to Section XI regarding EU cumulation.

HS 2022	Product Specific Rules
7108.12	1. For unwrought: CTH except from heading 71.06, heading 71.08, heading 71.10 or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, heading 71.08 or heading 71.10 or Fusion or alloying of precious metals of heading 71.06, heading 71.08 or heading 71.10 with each other or with base metals or Purification 2. For semi-manufactured or in powder form: CTSH
7108.13	CTSH
7108.20	CTSH
7110.11	1. For unwrought: CTH except from heading 71.06, heading 71.08, heading 71.10 or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, heading 71.08 or heading 71.10 or Fusion or alloying of precious metals of heading 71.06, heading 71.08 or heading 71.10 with each other or with base metals or Purification 2. For semi-manufactured or in powder form: CTSH
7110.19	CTSH
7110.21	1. For unwrought: CTH except from heading 71.06, heading 71.08, heading 71.10 or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, heading 71.08 or heading 71.10 or Fusion or alloying of precious metals of heading 7106, heading 71.08 or heading 71.10 with each other or with base metals or Purification 2. For semi-manufactured or in powder form: CTSH
7110.29	CTSH
7110.31	1. For unwrought: CTH except from heading 71.06, heading 71.08, heading 71.10

HS 2022	Product Specific Rules
	or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, heading 71.08 or heading 71.10 or Fusion or alloying of precious metals of heading 71.06, heading 71.08 or heading 71.10 with each other or with base metals or Purification 2. For semi-manufactured or in powder form: CTSH
7110.39	CTSH
7110.41	1. For unwrought: CTH except from heading 71.06, heading 71.08, heading 71.10 or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, heading 71.08 or heading 71.10 or Fusion or alloying of precious metals of heading 71.06, heading 71.08 or heading 71.10 with each other or with base metals or Purification 2. For semi-manufactured or in powder form: CTSH
7110.49	CTSH
ex Chapter 72	CTH or RVC40 BD/BU or RVC30 OM
72.08 – 72.16	CTH except from heading 72.08 through 72.17 or RVC40 BD/BU or RVC30 OM
72.19 – 72.22	CTH except from heading 72.19 through 72.23 or RVC40 BD/BU or RVC30 OM
72.25 – 72.28	CTH except from heading 72.25 through 72.29 or RVC40 BD/BU or RVC30 OM
Chapter 73	CTH or RVC40 BD/BU or RVC30 OM
Chapter 74	CTH or RVC40 BD/BU or RVC30 OM
Chapter 75	CTH or RVC40 BD/BU or RVC30 OM
ex Chapter 76	CTH
76.01	CTSH or thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
ex Chapter 78	CTH or RVC40 BD/BU or RVC30 OM
7801.10	CTSH or RVC40 BD/BU or RVC30 OM
78.04	CTSH or RVC40 BD/BU or RVC30 OM

HS 2022	Product Specific Rules
Chapter 79	CTH or RVC40 BD/BU or RVC30 OM
Chapter 80	CTH or RVC40 BD/BU or RVC30 OM
Chapter 81	CTSH or RVC40 BD/BU or RVC30 OM
ex Chapter 82	CTH or RVC40 BD/BU or RVC30 OM
82.07	CTSH or RVC40 BD/BU or RVC30 OM
82.11 – 82.12	CTSH or RVC40 BD/BU or RVC30 OM
82.14	CC or RVC40 BD/BU or RVC30 OM
ex Chapter 83	CTH or RVC40 BD/BU or RVC30 OM
83.01 – 83.02	CTSH or RVC40 BD/BU or RVC30 OM
83.05	CTSH or RVC40 BD/BU or RVC30 OM
ex Chapter 84	CTSH or RVC40 BD/BU or RVC30 OM
8401.40	CTH or RVC40 BD/BU or RVC30 OM
8402.90	CTH or RVC40 BD/BU or RVC30 OM
8403.90	CTH or RVC40 BD/BU or RVC30 OM
8404.90	CTH or RVC40 BD/BU or RVC30 OM
8405.90	CTH or RVC40 BD/BU or RVC30 OM
8406.90	CTH or RVC40 BD/BU or RVC30 OM
84.07 – 84.09	CTH or RVC40 BD/BU or RVC30 OM
8410.90	CTH or RVC40 BD/BU or RVC30 OM
8411.91 – 8411.99	CTH or RVC40 BD/BU or RVC30 OM
8412.90	CTH or RVC40 BD/BU or RVC30 OM
8413.91 – 8413.92	CTH or RVC40 BD/BU or RVC30 OM
8414.90	CTH or RVC40 BD/BU or RVC30 OM
8415.90	CTH or RVC40 BD/BU or RVC30 OM
8416.90	CTH or RVC40 BD/BU or RVC30 OM
8417.90	CTH or RVC40 BD/BU or RVC30 OM
8418.91 – 8418.99	CTH or RVC40 BD/BU or RVC30 OM
8419.90	CTH or RVC40 BD/BU or RVC30 OM
8420.91 – 8420.99	CTH or RVC40 BD/BU or RVC30 OM
8421.91 – 8421.99	CTH or RVC40 BD/BU or RVC30 OM
8422.90	CTH or RVC40 BD/BU or RVC30 OM
8423.90	CTH or RVC40 BD/BU or RVC30 OM
8424.90	CTH or RVC40 BD/BU or RVC30 OM

HS 2022	Product Specific Rules
84.25 – 84.31	CTH or RVC40 BD/BU or RVC30 OM
8432.90	CTH or RVC40 BD/BU or RVC30 OM
8433.90	CTH or RVC40 BD/BU or RVC30 OM
8434.90	CTH or RVC40 BD/BU or RVC30 OM
8435.90	CTH or RVC40 BD/BU or RVC30 OM
8436.91 – 8436.99	CTH or RVC40 BD/BU or RVC30 OM
8437.90	CTH or RVC40 BD/BU or RVC30 OM
8438.90	CTH or RVC40 BD/BU or RVC30 OM
8439.91 – 8439.99	CTH or RVC40 BD/BU or RVC30 OM
8440.90	CTH or RVC40 BD/BU or RVC30 OM
8441.90	CTH or RVC40 BD/BU or RVC30 OM
8442.40	CTH or RVC40 BD/BU or RVC30 OM
8443.91 – 8443.99	CTH or RVC40 BD/BU or RVC30 OM
84.44 – 84.47	CTH or RVC40 BD/BU or RVC30 OM
8448.20	CTH or RVC40 BD/BU or RVC30 OM
8448.31 – 8448.59	CTH or RVC40 BD/BU or RVC30 OM
84.49	CTH or RVC40 BD/BU or RVC30 OM
8450.90	CTH or RVC40 BD/BU or RVC30 OM
8451.90	CTH or RVC40 BD/BU or RVC30 OM
8452.90	CTH or RVC40 BD/BU or RVC30 OM
8453.90	CTH or RVC40 BD/BU or RVC30 OM
8454.90	CTH or RVC40 BD/BU or RVC30 OM
8455.90	CTH or RVC40 BD/BU or RVC30 OM
84.56 – 84.66	CTH or RVC40 BD/BU or RVC30 OM
8467.91 – 8467.99	CTH or RVC40 BD/BU or RVC30 OM
8468.90	CTH or RVC40 BD/BU or RVC30 OM
84.70 – 84.73	CTH or RVC40 BD/BU or RVC30 OM
8474.90	CTH or RVC40 BD/BU or RVC30 OM
8475.90	CTH or RVC40 BD/BU or RVC30 OM
8476.90	CTH or RVC40 BD/BU or RVC30 OM
8477.90	CTH or RVC40 BD/BU or RVC30 OM
8478.90	CTH or RVC40 BD/BU or RVC30 OM
8479.90	CTH or RVC40 BD/BU or RVC30 OM

HS 2022	Product Specific Rules
84.80	CTH or RVC40 BD/BU or RVC30 OM
8481.90	CTH or RVC40 BD/BU or RVC30 OM
8482.91	CTH or RVC40 BD/BU or RVC30 OM
8482.99	CTH or RVC40 BD/BU or RVC30 OM
8483.90	CTH or RVC40 BD/BU or RVC30 OM
84.84	CTH or RVC40 BD/BU or RVC30 OM
8485.90	CTH or RVC40 BD/BU or RVC30 OM
8486.90	CTH or RVC40 BD/BU or RVC30 OM
ex Chapter 85	CTSH or RVC40 BD/BU or RVC30 OM
85.01 – 85.03	CTH or RVC40 BD/BU or RVC30 OM
8504.90	CTH or RVC40 BD/BU or RVC30 OM
8505.90	CTH or RVC40 BD/BU or RVC30 OM
8506.90	CTH or RVC40 BD/BU or RVC30 OM
85.07	CTSH or RVC30 BD/BU/OM or cell manufacture
8508.70	CTH or RVC40 BD/BU or RVC30 OM
8509.90	CTH or RVC40 BD/BU or RVC30 OM
8510.90	CTH or RVC40 BD/BU or RVC30 OM
8511.90	CTH or RVC40 BD/BU or RVC30 OM
8512.90	CTH or RVC40 BD/BU or RVC30 OM
8513.90	CTH or RVC40 BD/BU or RVC30 OM
8514.90	CTH or RVC40 BD/BU or RVC30 OM
8515.90	CTH or RVC40 BD/BU or RVC30 OM
8516.90	CTH or RVC40 BD/BU or RVC30 OM
8517.71 – 8517.79	CTH or RVC40 BD/BU or RVC30 OM
8518.90	CTH or RVC40 BD/BU or RVC30 OM
85.19	CTH or RVC40 BD/BU or RVC30 OM
85.21 – 85.29	CTH or RVC40 BD/BU or RVC30 OM
8530.90	CTH or RVC40 BD/BU or RVC30 OM
8531.90	CTH or RVC40 BD/BU or RVC30 OM
8532.90	CTH or RVC40 BD/BU or RVC30 OM
8533.90	CTH or RVC40 BD/BU or RVC30 OM
85.34 – 85.38	CTH or RVC40 BD/BU or RVC30 OM
8539.90	CTH or RVC40 BD/BU or RVC30 OM

HS 2022	Product Specific Rules
8540.91 – 8540.99	CTH or RVC40 BD/BU or RVC30 OM
8541.90	CTH or RVC40 BD/BU or RVC30 OM
8542.90	CTH or RVC40 BD/BU or RVC30 OM
8543.90	CTH or RVC40 BD/BU or RVC30 OM
85.49	CTH or RVC40 BD/BU or RVC30 OM
ex Chapter 86	CTSH or RVC40 BD/BU or RVC30 OM
86.08 – 86.09	CTH or RVC40 BD/BU or RVC30 OM
ex Chapter 87	CTH or RVC40 BD/BU or RVC30 OM
87.01 – 87.02	CTH or RVC35 BD/BU/OM
87.03	RVC25 BD/BU/OM
87.04 – 87.05	CTH or RVC35 BD/BU/OM
87.08	CTSH or RVC40 BD/BU or RVC30 OM
Chapter 88	CTH or RVC40 BD/BU or RVC30 OM
Chapter 89	CTH or RVC40 BD/BU or RVC30 OM
ex Chapter 90	CTSH or RVC40 BD/BU or RVC30 OM
90.01 – 90.02	CTH or RVC40 BD/BU or RVC30 OM
9003.90	CTH or RVC40 BD/BU or RVC30 OM
90.04	CTH or RVC40 BD/BU or RVC30 OM
9005.90	CTH or RVC40 BD/BU or RVC30 OM
9006.91 – 9006.99	CTH or RVC40 BD/BU or RVC30 OM
9007.91 – 9007.92	CTH or RVC40 BD/BU or RVC30 OM
9008.90	CTH or RVC40 BD/BU or RVC30 OM
9010.90	CTH or RVC40 BD/BU or RVC30 OM
9011.90	CTH or RVC40 BD/BU or RVC30 OM
9012.90	CTH or RVC40 BD/BU or RVC30 OM
9013.90	CTH or RVC40 BD/BU or RVC30 OM
9014.90	CTH or RVC40 BD/BU or RVC30 OM
9015.90	CTH or RVC40 BD/BU or RVC30 OM
90.16	CTH or RVC40 BD/BU or RVC30 OM
9017.90	CTH or RVC40 BD/BU or RVC30 OM
90.19 – 90.20	CTH or RVC40 BD/BU or RVC30 OM
9021.90	CTH or RVC40 BD/BU or RVC30 OM
9022.90	CTH or RVC40 BD/BU or RVC30 OM

HS 2022	Product Specific Rules
90.23	CTH or RVC40 BD/BU or RVC30 OM
9024.90	CTH or RVC40 BD/BU or RVC30 OM
9025.90	CTH or RVC40 BD/BU or RVC30 OM
9026.90	CTH or RVC40 BD/BU or RVC30 OM
9027.90	CTH or RVC40 BD/BU or RVC30 OM
9028.90	CTH or RVC40 BD/BU or RVC30 OM
9029.90	CTH or RVC40 BD/BU or RVC30 OM
9030.90	CTH or RVC40 BD/BU or RVC30 OM
9031.90	CTH or RVC40 BD/BU or RVC30 OM
9032.90	CTH or RVC40 BD/BU or RVC30 OM
90.33	CTH or RVC40 BD/BU or RVC30 OM
ex Chapter 91	CTH or RVC40 BD/BU or RVC30 OM
91.11 – 91.13	CTSH or RVC40 BD/BU or RVC30 OM
Chapter 92	CTH or RVC40 BD/BU or RVC30 OM
ex Chapter 93	CTH except from heading 93.05 or RVC40 BD/BU or RVC30 OM
93.05 – 93.07	CTH or RVC40 BD/BU or RVC30 OM
ex Chapter 94	CTSH or RVC40 BD/BU or RVC30 OM
9401.10	CTSH or RVC30 BD/BU/OM
9401.20	CTSH or RVC30 BD/BU/OM
9401.31 – 9401.80	CTSH or RVC30 BD/BU/OM
9401.91 – 9401.99	CTH or RVC35 BD/BU/OM
94.02	CTH or RVC40 BD/BU or RVC30 OM
9403.91 – 9403.99	CTH or RVC40 BD/BU or RVC30 OM
94.04	CTH or RVC40 BD/BU or RVC30 OM
9405.91 – 9405.99	CTH or RVC40 BD/BU or RVC30 OM
94.06	CTH or RVC40 BD/BU or RVC30 OM
Chapter 95	CTH or RVC40 BD/BU or RVC30 OM
Chapter 96	CTH or RVC40 BD/BU or RVC30 OM
Chapter 97	CTH

ANNEX 2A-B

OUTWARD PROCESSING ZONES ON THE KOREAN PENINSULA

1. Recognising Korea's constitutional mandate and security interests, the Parties' commitment to promoting peace and prosperity on the Korean Peninsula, and the importance of intra-Korean economic cooperation toward that goal, the Trade Committee, established under Article 15.1 (Trade Committee), shall review whether the conditions on the Korean Peninsula are appropriate for further economic development through the establishment and development of outward processing zones.

2. The Trade Committee shall identify geographic areas that may be designated as outward processing zones, and determine whether any such outward processing zone has met the criteria agreed by the Parties. The Trade Committee shall also establish a maximum threshold for the value of the total input of the originating final good that may be added within the geographic area of the outward processing zone."

ANNEX 2A-C

MINIMUM DATA ELEMENTS

In accordance with Article 2A.22, an origin declaration that is the basis for a claim for preferential tariff treatment under this Agreement shall include the following elements:

1. Importer, Exporter or Producer

Indicate whether the signatory is the importer, exporter or producer in accordance with Article 2A.22.

2. Signatory

Provide the signatory's name, company name (if applicable), address (including postal code and country), telephone number, and e-mail address.

3. Exporter

Provide the exporter's name, address (including postal code and country), e-mail address, and telephone number if different from the signatory. For UK exporters, provide the UK exporter reference number where one has been assigned. The address of the exporter must be in the exporting Party. This information is not required if the producer is completing the origin declaration and does not know the identity of the exporter.

4. Producer

Provide the producer's name, address (including postal code and country), e-mail address, and telephone number, if different from the signatory or exporter or, if there are multiple producers, state "Various" and provide a list of producers. A person that wishes for this information to remain confidential may state "Available upon request by the importing authorities". The address of a producer must be the place of production of the good in a Party.

5. Importer

Provide, if known, the importer's name, address (including postal code and country), e-mail address, and telephone number. The address of the importer must be in a Party.

6. Description and HS Tariff Classification of the Goods

(a) Provide a description of the goods and the Harmonized System tariff classification of the goods to the six-digit level. The description should be sufficient to relate it to the goods covered by the origin declaration; and

(b) If the origin declaration covers a single shipment of a good, indicate, if known, the invoice number related to the exportation.

7. Origin Criteria and Relevant Free Trade Agreement

Specify the rule of origin under which the goods qualify, including the relevant free trade agreement.

8. Period for Multiple Shipments

If the origin declaration covers multiple shipments of identical goods for a specified period of up to 12 months as set out in Article 2A.22.3, state the period during which the shipments will be made.

9. Signature and Date

The origin declaration shall be signed and dated by the signatory, and accompanied by the following statement:

I (the importer/the exporter/the producer) declare that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I (the importer/the exporter/the producer) assume responsibility for proving these representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this origin declaration. ”