

CHAPTER THREE RULES OF ORIGIN AND ORIGIN PROCEDURES

Section A: Rules of Origin

Article 3.1: Definitions

For purposes of this Chapter:

- (a) **chapters, headings, and subheadings** mean the chapters (two-digit codes), the headings (four-digit codes), and the subheadings (six-digit codes) used in the nomenclature which make up the Harmonized System (HS);
- (b) **classified** refers to the classification of a product or material under a particular chapter, heading, and subheading;
- (c) **consignment** means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (d) **customs value** means the value as determined in accordance with the Customs Valuation Agreement;
- (e) **ex-works price** means the price paid or payable for the product ex-works to the manufacturer in a Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or should be, repaid when the product obtained is exported;
- (f) **fungible materials** means materials which are interchangeable for commercial purposes, whose properties are essentially identical, and between which it is impractical to differentiate by a mere visual examination;
- (g) **goods** means materials, products, or articles;
- (i) **manufacture** means any kind of working or processing including growing, fishing, raising, hunting, assembly, or specific operations;
- (j) **material** means any ingredient, raw material, component, or part, etc., used in the manufacture of a product;
- (k) **product** means the product being manufactured, even if it is intended for later use as a material in another manufacturing operation;

- (l) **value of the non-originating materials** means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party;
- (m) **value of originating materials** means the value of such materials as defined in subparagraph (l) applied *mutatis mutandis*; and
- (n) **territory** includes territorial waters.

Article 3.2: Originating products

For purposes of a preferential tariff treatment, the following products shall be considered as originating in a Party:

- (a) products wholly obtained in a Party within the meaning of Article 3.4;
- (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party concerned within the meaning of Article 3.5; or
- (c) products obtained in a Party exclusively from materials that qualify as originating pursuant to this Chapter.

Article 3.3: Cumulation of Origin

Notwithstanding Article 3.2, products shall be considered as originating in a Party if such products are obtained there, incorporating materials originating in the other Party, provided that the working or processing carried out goes beyond the operations referred to in Article 3.6. It shall not be necessary that such materials have undergone sufficient working or processing.

Article 3.4: Wholly Obtained Products

1. For purposes of Article 3.2(a), the following shall be considered as wholly obtained in a Party:

- (a) mineral products extracted from the soil or from the seabed in the territory of a Party;
- (b) plants, including aquatic plants, plant products grown and harvested there;
- (c) live animals born and raised there;

- (d) products from live animals born and raised there;
- (e)
 - (i) products obtained by hunting, trapping within the land territory, or fishing conducted within the land waters or within the territorial sea of a Party;
 - (ii) products of aquaculture, where the fish, crustaceans, molluscs, and other aquatic invertebrates are raised there from eggs, larvae, fry, or fingerlings;
- (f) products of sea fishing and other products taken from the sea outside the territorial sea of a Party by its vessels;
- (g) products made aboard its factory ships exclusively from products referred to in subparagraph (f);
- (h) products extracted from marine soil or subsoil outside the territorial sea of a Party, provided that a Party has rights to exploit that soil or subsoil;
- (i) used articles collected there fit only for the recovery of raw materials or for use as waste;
- (j) waste and scrap derived from manufacturing or processing operations conducted there; or
- (k) products manufactured in a Party exclusively from the products referred to in this paragraph.

2. The terms 'its vessels' and 'its factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered in either Party;
- (b) which sail under the flag of either Party; and
- (c) which meet one of the following conditions:
 - (i) they are at least 50 percent owned by nationals of either Party;
or
 - (ii) they are owned by companies:
 - (A) which have their head office and their main place of business in either Party; and
 - (B) which are at least 50 percent owned by either Party, public entities of either Party, or nationals of either Party.

Article 3.5: Sufficiently Worked or Processed Products

1. For purposes of Article 3.2(b), products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 3-A are fulfilled. Those conditions indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if:

- (a) non-originating materials undergo sufficient working or processing, which results in an originating product, and when that product is used in the subsequent manufacture of another product, no account shall be taken of the non-originating material contained therein; and
- (b) non-originating and originating materials undergo processing, which results in a non-originating product, and when that product is used in a subsequent manufacture of another product, account shall be taken only of the non-originating materials contained therein.

2. The regional value content (hereinafter referred to as “RVC”) of a good, specified in Annex 3-A, shall be calculated by using either of the following formulas:

- (a) Method based on the value of non-originating materials (Build-down Method)

$$RVC = \frac{Ex - Works Value - VNM}{Ex - Works Value} \times 100$$

- (b) Method based on the value of originating materials (Build-up Method)

$$RVC = \frac{\begin{array}{c} \text{Direct} \\ \text{VOM} + \text{Labor} + \text{Overhead} + \text{Profit} \\ \text{Cost} \end{array} + \frac{\begin{array}{c} \text{Direct} \\ \text{Cost} \end{array}}{Ex - Works Value} \times 100$$

where,

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

VNM is the value of the non-originating materials;

VOM means the value of originating materials, parts, or goods that are acquired or self-produced by the producer in the production of the good;

Direct Labor Cost includes wages, remuneration, and other employee

benefits; and

Direct Overhead Cost is the total overhead expense.

3. Notwithstanding paragraph 1, products which do not satisfy an applicable change in tariff classification requirement set out in Annex 3-A shall be considered as originating if:

- (a) for products other than that classified in Chapters 50 through 63 of the HS, the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed 10 percent of ex-works price of the product;
- (b) for products classified in Chapters 50 through 63 of the HS, the weight of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed 10 percent of the total weight of the product.

4. Paragraphs 1 through 3 shall apply subject to all other applicable requirements in this Chapter.

Article 3.6: Insufficient Working or Processing¹

1. Without prejudice to paragraph 2, the following operations shall be considered to be insufficient working or processing to confer the status of originating products whether or not the requirements of Article 3.5 are satisfied:

- (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 color or flavor sugar or form sugar lumps; partial or total milling of crystal sugar;

¹ For purposes of this Article, **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 chemical reaction. 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 molecule.

- (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) slaughter of animals; or
- (q) a combination of two or more operations specified in subparagraphs (a) through (p).

2. All operations carried out in a Party on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 3.7: Unit of Qualification

1. The unit of qualification for the application of the provisions of this Chapter shall be the product which is considered as the basic unit when determining classification using the nomenclature of the HS. It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the HS in a single heading, the whole constitutes the unit of qualification; and
- (b) when a consignment consists of a number of identical products classified under the same heading of the HS, each product must be taken individually when applying the provisions of this Chapter.

2. Where, under General Rule 5 of the HS, packaging is included with the product for classification purposes, it shall be included for purposes of determining origin, and considered as originating if the product is originating.

Article 3.8: Accessories, Spare Parts, and Tools

Accessories, spare parts, and tools delivered with a product, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the product in question.

Article 3.9: Sets of Goods

Sets, as defined in General Rule 3 of the HS, shall be regarded as originating when all component products are originating, and both the set and the products meet all other applicable requirements in this Chapter. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 percent of the ex-works price of the set.

Article 3.10: Neutral Elements

In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture but which does not enter and which is not intended to enter into the final composition of the product:

- (a) energy and fuel;
- (b) plant and equipment, including goods to be used for their maintenance;
- (c) machines, tools, dies, and molds; and
- (d) any other goods which do not enter into and which are not intended to enter into the final composition of the product.

Article 3.11: Accounting Segregation of Materials

1. Where fungible originating and non-originating materials are used in the manufacture of a product, those materials shall be physically segregated, according to their origin, during storage.

2. Where considerable costs or material difficulties arise in keeping separate stocks of fungible originating and non-originating materials used in the manufacture of a product, the producer may use the so-called “accounting segregation” method for managing stocks.

3. This method is recorded and applied in accordance with the generally accepted accounting principles applicable in the Party where the product is manufactured.

4. A Party may require that the application of the method for managing stocks provided for in this Article is subject to a prior authorization by customs authorities. Should this be the case, the customs authorities may grant such an authorization subject to any conditions deemed appropriate and they shall monitor the use of the authorization and may withdraw it at any time whenever the beneficiary makes improper use of it in any manner or fails to fulfil any of the other conditions laid down in this Chapter.

Article 3.12: Principle of Territoriality

1. Except as provided for in Article 3.3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Articles 3.2 through 3.11 must be fulfilled without interruption in a Party.

2. Except as provided for in Article 3.3, where originating goods exported from a Party to a non-Party return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that non-Party or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in this Chapter shall not be affected by working or processing done outside the exporting Party on materials exported from that Party and subsequently re-imported there, provided:

- (a) the said materials are wholly obtained in the exporting Party or have undergone working or processing beyond the operations referred to in Article 3.6 prior to being exported; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the re-imported products have been obtained by working or processing the exported materials; and
 - (ii) the total added value acquired outside the exporting Party by applying this Article does not exceed 10 percent of the ex-works price of the end product for which originating status is claimed.

4. For purposes of applying paragraph 3, “total added value” shall be taken to mean all costs arising outside the exporting Party, including the value of the materials incorporated there.

5. Paragraph 3 shall not apply to products which can be considered as originating in accordance with Article 3.5.3.

6. Any working or processing of the kind covered by this Article and done outside the exporting Party shall be done under the outward processing customs procedure, if applicable.

7. Notwithstanding paragraphs 1 and 2, the Parties agree that certain goods shall be considered to be originating even if they have undergone working or processing outside Korea, on materials exported from Korea and subsequently re-imported there, provided that the working or processing is done in the areas designated by the Parties pursuant to Annex 3-B.

Article 3.13: Direct Transport

1. The preferential treatment provided for under this Agreement applies only to products, satisfying the requirements of this Chapter, which are transported directly between the Parties. However, products may be transported through territories of non-Parties, provided that they do not undergo operations other than unloading, reloading, splitting-up of consignments or loads, storing, or any operation designed to preserve them in good condition. During this period the products shall remain under customs control in the country of transit.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authority, in accordance with the procedures applicable in the importing Party, by the production of:

- (a) evidence of the circumstances connected with trans-shipment or the storage of the originating products in third countries;
- (b) a transport document covering the passage from the exporting Party through the country of transit;
- (c) a certificate or any document issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the country; or
- (d) failing these, any substantiating documents to the satisfaction of the customs authority of the importing Party, to be agreed by the Parties at the Customs Committee, established in Chapter Four (Customs Procedures and Trade Facilitation)

Section B: Origin Procedure

Annex 3-A
Product Specific Rules (PSRs)

Headnotes

1. The specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading.
2. The requirement of a change in tariff classification applies only to non-originating materials.
3. Where a specific rule of origin is defined using the criterion of a change in tariff classification, and it is written to exclude tariff provisions at the level of a chapter, heading, or subheading of the Harmonized System, it shall be construed to mean that the rule of origin requires that materials classified in those excluded provisions be originating for the good to qualify as originating.
4. When a heading or subheading is subject to alternative specific rules of origin, the rule will be considered to be met if a good satisfies one of the alternatives.
5. Where, in some cases, the entry in the first column is preceded by an “ex”, this signifies that the rules in column 3 apply only to the part of that heading or chapter as described in column 2.
6. For purposes of column 3 of this Annex:
 - (a) **WO** means the product must satisfy the wholly obtained criteria as per Article 3.4;
 - (b) **CC** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;
 - (c) **CTH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;
 - (d) **CTSH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level; and
 - (e) **RVC** means Regional Value Content as per Article 3.5;

HS 2022	Description of Product	Product Specific Rules
Chapter 1	Live animals	WO
Chapter 2	Meat and edible meat offal	WO
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	WO
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	WO
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	CC
04.03	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	CC
Chapter 5	Products of animal origin, not elsewhere specified or included	WO
Chapter 6	Live trees and other plants; bulbs; roots and the like; cut flowers and ornamental foliage	WO
Chapter 7	Edible vegetables and certain roots and tubers	WO
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	WO
ex Chapter 9	Coffee, tea, maté and spices; except for:	WO
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	Manufacture from materials of any heading
09.02	Tea, whether or not flavoured.	Manufacture in which all the materials of

HS 2022	Description of Product	Product Specific Rules
0910.91	-- Mixtures referred to in Note 1(b) to this Chapter	Chapter 9 used are wholly obtained Manufacture from materials of any heading
Chapter 10	Cereals	WO
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	CC
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	WO
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	WO
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	WO
Chapter 15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	CC or RVC40
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates, or of insects	CC or RVC40
ex Chapter 17	Sugars and sugar confectionery; except for:	CC or RVC40
1701.91	-- Containing added flavouring or colouring matter	CC
1701.99	-- Other	WO
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	CTH or RVC40
ex Chapter 18	Cocoa and cocoa preparations; except for:	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
18.01	Cocoa beans, whole or broken, raw or roasted.	CC or RVC40
18.02	Cocoa shells, husks, skins and other cocoa waste.	CC or RVC40
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products; except for:	CC or RVC40
1901.10	- Preparations suitable for infants or young children, put up for retail sale	CC except from Chapter 4, or RVC40
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	CTH or RVC40
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	CC or RVC40
2003.90	- Other	CC
2005.91	-- Bamboo shoots	CC
2005.99	-- Other	CC
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	CC
2008.19	-- Other, including mixtures	CC
2008.99	-- Other	CC
ex Chapter 21	Miscellaneous edible preparations; except for:	CC or RVC40
2106.90	- Other	CC except from subheading 1211.20 or 1302.19, or RVC40

HS 2022	Description of Product	Product Specific Rules
ex Chapter 22	Beverages, spirits and vinegar; except for:	CTH or RVC40
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	WO
2202.99	-- Other	CC except from subheading 1211.20 or 1302.19, or RVC40
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	WO
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages;	1. CTH for Soju 2. RVC60 for any other good, provided that the following manufacturing processes are carried out in a Party: blending, filtration, and other consequent operations
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	CC or RVC40
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	CC
23.09	Preparations of a kind used in animal feeding.	CTH or RVC40
ex Chapter 24	Tobacco and manufactured tobacco substitutes; whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body; except for:	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
24.01	Unmanufactured tobacco; tobacco refuse.	CC
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	CTH or RVC40
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	WO
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH
2517.49	-- Other	CTH
Chapter 26	Ores, slag and ash	CTH or RVC40
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	CTH or RVC40
	Note: 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 purposes of this Chapter, a “chemical reaction” is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by	

HS 2022	Description of Product	Product Specific Rules
	<p>altering the spatial arrangement of atoms in a molecule.</p> <p>The following are not considered to be chemical reactions for purposes of this definition:</p> <p>(a) dissolving in water or other solvents;</p> <p>(b) the elimination of solvents, including solvent water; or</p> <p>(c) the addition or elimination of water of crystallization.</p> <p>For purposes of heading 27.10, the following processes confer origin:</p> <p>(a) Atmospheric distillation: A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions; or</p> <p>(b) Vacuum distillation: Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation.</p>	
27.10	<p>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</p>	<p>CTSH or RVC40 or a change from any other good of heading 27.10, provided that the good resulting from such change is the product of an atmospheric distillation or vacuum distillation</p>
Chapter 28	<p>Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes</p>	<p>CTH or RVC40</p>

HS 2022	Description of Product	Product Specific Rules
Chapter 29	Organic chemicals	CTH or RVC40
ex Chapter 30	Pharmaceutical products; except for:	CTH or RVC40
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	CTH except from heading 3003, or RVC40
ex Chapter 31	Fertilisers; except for:	CTSH or RVC40
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	CTH or RVC40
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	CTH or RVC40
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	CTSH or RVC40
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	CTSH or RVC40
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	CTSH or RVC40

HS 2022	Description of Product	Product Specific Rules
3301.90	- Other	CTH except from subheading 1211.20 or 1302.19, or RVC40
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster	CTH or RVC40
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	CTH or RVC40
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	CTH or RVC40
Chapter 37	Photographic or cinematographic goods	CTH or RVC40
ex Chapter 38	Miscellaneous chemical products; except for:	CTSH or RVC40
3806.10	- Rosin and resin acids	CTH
38.07	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	CTH
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	WO
Chapter 39	Plastics and articles thereof	CTH or RVC40
Chapter 40	Rubber and articles thereof	CTH or RVC40
Chapter 41	Raw hides and skins (other than furskins) and leather	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	CTH or RVC40
Chapter 43	Furskins and artificial fur; manufactures thereof	CTH or RVC40
Chapter 44	Wood and articles of wood; wood charcoal;	CTH or RVC40
Chapter 45	Cork and articles of cork	CTH
ex Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork; except for:	CTH or RVC40
4602.11	-- Of bamboo	CTH
4602.12	-- Of rattan	CTH
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	CTH or RVC40
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	CTH or RVC40
4814.90	- Other	CTH
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	CTH or RVC40
ex Chapter 50	Silk; except for:	CC
50.04	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH
50.05	Yarn spun from silk waste, not put up for retail sale.	CTH

HS 2022	Description of Product	Product Specific Rules
50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	CTH except from heading 50.04 through 50.05
50.07	Woven fabrics of silk or of silk waste.	CTH
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	CC
51.06	Yarn of carded wool, not put up for retail sale.	CTH
51.07	Yarn of combed wool, not put up for retail sale.	CTH
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	CTH
51.09	Yarn of wool or of fine animal hair, put up for retail sale.	CTH except from heading 51.06 through 51.08
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	CTH
51.11	Woven fabrics of carded wool or of carded fine animal hair.	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
51.12	Woven fabrics of combed wool or of combed fine animal hair.	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
51.13	Woven fabrics of coarse animal hair or of horsehair.	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading

HS 2022	Description of Product	Product Specific Rules
		54.02, heading 54.04, heading 55.09
ex Chapter 52	Cotton; except for:	CTH or RVC40
52.04	Cotton sewing thread, whether or not put up for retail sale.	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
52.05	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
52.06	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
52.07	Cotton yarn (other than sewing thread) put up for retail sale.	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
52.08	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ² .	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
52.09	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² .	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading

HS 2022	Description of Product	Product Specific Rules
52.10	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ²	54.02, heading 54.04, heading 55.09 CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
52.11	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² .	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
52.12	Other woven fabrics of cotton.	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 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	CC
53.06	Flax yarn.	CTH
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.	CTH
53.08	Yarn of other vegetable textile fibres; paper yarn.	CTH
53.09	Woven fabrics of flax.	CTH
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	CTH
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	CTH

HS 2022	Description of Product	Product Specific Rules
ex Chapter 54	Man-made filaments; strip and the like of man-made textile materials; except for:	CC
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.09
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	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	Man-made staple fibres; except for:	CC except from heading 54.02, heading 54.04
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	CTH except from heading 54.02, heading 54.04, heading 55.01, heading 55.03, subheading 5505.10, heading 55.06, heading 55.09, subheading 5511.10, subheading 5511.20
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	CTH except from heading 54.02, heading 54.04, heading 55.01, heading 55.03, subheading 5505.10, heading 55.06, heading 55.09, subheading 5511.10, subheading 5511.20
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	CTH except from heading 54.02, heading 54.04, heading 55.01, heading 55.03, subheading 5505.10,

HS 2022	Description of Product	Product Specific Rules
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	heading 55.06, heading 55.09, subheading 5511.10, subheading 5511.20 CTH except from heading 54.02, heading 54.04, heading 55.01, heading 55.03, subheading 5505.10, heading 55.06, heading 55.09, subheading 5511.10, subheading 5511.20
55.12	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	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
55.13	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .	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
55.14	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .	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	Other woven fabrics of synthetic staple fibres.	CTH except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading

HS 2022	Description of Product	Product Specific Rules
55.16	Woven fabrics of artificial staple fibres.	54.02, heading 54.04, heading 55.09, subheading 5511.10, subheading 5511.20 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
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	CTH
Chapter 57	Carpets and other textile floor coverings	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
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	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
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	CC except from heading 51.06 through 51.13, heading 52.04 through 52.12, heading 54.02,

HS 2022	Description of Product	Product Specific Rules
		heading 54.04, heading 54.07 through 54.08, heading 55.09, subheading 5511.10, subheading 5511.20, heading 55.12 through 55.16
Chapter 60	Knitted or crocheted fabrics	CC
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	RVC40
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	RVC40
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	RVC40
Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH or RVC40
Chapter 65	Headgear and parts thereof	CTH or RVC40
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	CTH or RVC40
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	CTH or RVC40
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	CTH or RVC40
6802.23	-- Granite	CTH
6802.29	-- Other stone	CTH
6802.93	-- Granite	CTH
6802.99	-- Other stone	CTH

HS 2022	Description of Product	Product Specific Rules
68.03	Worked slate and articles of slate or of agglomerated slate.	CTH
6815.91	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	CTH
6815.99	-- Other	CTH
Chapter 69	Ceramic products	CTH or RVC40
Chapter 70	Glass and glassware	CTH or RVC40
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	CTH or RVC40
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	CTSH or RVC40
71.02	Diamonds, whether or not worked, but not mounted or set.	CTSH or RVC40
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	CTSH or RVC40
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	CTSH or RVC40

HS 2022	Description of Product	Product Specific Rules
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	CTSH or RVC40
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	CTSH or RVC40
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.	CTSH or RVC40
Chapter 72	Iron and steel	CTH or RVC40
Chapter 73	Articles of iron or steel	CTH or RVC40
Chapter 74	Copper and articles thereof	CTH or RVC40
Chapter 75	Nickel and articles thereof	CTH or RVC40
ex Chapter 76	Aluminium and articles thereof; except for:	CTH or RVC40
76.05	Aluminium wire.	CTH except from heading 76.04, or RVC40
Chapter 78	Lead and articles thereof	CTH or RVC40
Chapter 79	Zinc and articles thereof	CTH or RVC40
Chapter 80	Tin and articles thereof	CTH or RVC40
Chapter 81	Other base metals; cermets; articles thereof	CTSH or RVC40
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	CTH or RVC40
Chapter 83	Miscellaneous articles of base metal	CTH or RVC40
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	CTSH or RVC40

HS 2022	Description of Product	Product Specific Rules
8401.40	- Parts of nuclear reactors	CTH or RVC40
8402.90	- Parts	CTH or RVC40
8403.90	- Parts	CTH or RVC40
8404.90	- Parts	CTH or RVC40
8405.90	- Parts	CTH or RVC40
8406.90	- Parts	CTH or RVC40
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	CTH or RVC40
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	CTH or RVC40
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	CTH or RVC40
8410.90	- Parts, including regulators	CTH or RVC40
8411.91	-- Of turbo-jets or turbo-propellers	CTH or RVC40
8411.99	-- Other	CTH or RVC40
8412.90	- Parts	CTH or RVC40
8413.91	-- Of pumps	CTH or RVC40
8413.92	-- Of liquid elevators	CTH or RVC40
8414.90	- Parts	CTH or RVC40
8415.90	- Parts	CTH or RVC40
8416.90	- Parts	CTH or RVC40
8417.90	- Parts	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
8418.91	-- Furniture designed to receive refrigerating or freezing equipment	CTH or RVC40
8418.99	-- Other	CTH or RVC40
8419.90	- Parts	CTH or RVC40
8420.91	-- Cylinders	CTH or RVC40
8420.99	-- Other	CTH or RVC40
8421.91	-- Of centrifuges, including centrifugal dryers	CTH or RVC40
8421.99	-- Other	CTH or RVC40
8422.90	- Parts	CTH or RVC40
8423.90	- Weighing machine weights of all kinds; parts of weighing machinery	CTH or RVC40
8424.90	- Parts	CTH or RVC40
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	CTH or RVC40
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	CTH or RVC40
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	CTH or RVC40
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	CTH or RVC40
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	CTH or RVC40
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	CTH or RVC40
8432.90	- Parts	CTH or RVC40
8433.90	- Parts	CTH or RVC40
8434.90	- Parts	CTH or RVC40
8435.90	- Parts	CTH or RVC40
8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders	CTH or RVC40
8436.99	-- Other	CTH or RVC40
8437.90	- Parts	CTH or RVC40
8438.90	- Parts	CTH or RVC40
8439.91	-- Of machinery for making pulp of fibrous cellulosic material	CTH or RVC40
8439.99	-- Other	CTH or RVC40
8440.90	- Parts	CTH or RVC40
8441.90	- Parts	CTH or RVC40
8442.40	- Parts of the foregoing machinery, apparatus or equipment	CTH or RVC40
8442.50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
	purposes (for example, planed, grained or polished)	
ex 84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof; except for:	CTSH or RVC40
8443.91	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	CTH or RVC40
8443.99	--Other	CTH or RVC40
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials.	CTH or RVC40
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	CTH or RVC40
84.46	Weaving machines (looms).	CTH or RVC40
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	CTH or RVC40
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing,	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
	combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	
84.49	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	CTH or RVC40
ex 84.50	Household or laundry-type washing machines, including machines which both wash and dry; except for:	CTSH or RVC40
8450.90	- Parts	CTH or RVC40
8451.90	- Parts	CTH or RVC40
8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	CTH or RVC40
8453.90	- Parts	CTH or RVC40
8454.90	- Parts	CTH or RVC40
8455.90	- Other parts	CTH or RVC40
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.	CTH or RVC40
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	CTH or RVC40
84.58	Lathes (including turning centres) for removing metal.	CTH or RVC40
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
	metal, other than lathes (including turning centres) of heading 84.58.	
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.	CTH or RVC40
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	CTH or RVC40
84.62	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.	CTH or RVC40
84.63	Other machine-tools for working metal or cermets, without removing material.	CTH or RVC40
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	CTH or RVC40
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	CTH or RVC40
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads,	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
	dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.	
8467.91	-- Of chain saws	CTH or RVC40
8467.92	-- Of pneumatic tools	CTH or RVC40
8467.99	-- Other	CTH or RVC40
8468.90	- Parts	CTH or RVC40
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	CTH or RVC40
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	CTH or RVC40
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	CTH or RVC40
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.	CTH or RVC40
8474.90	- Parts	CTH or RVC40
8475.90	- Parts	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
8476.90	- Parts	CTH or RVC40
8477.90	- Parts	CTH or RVC40
8478.90	- Parts	CTH or RVC40
8479.90	- Parts	CTH or RVC40
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	CTH or RVC40
8481.90	- Parts	CTH or RVC40
8482.91	-- Balls, needles and rollers	CTH or RVC40
8482.99	-- Other	CTH or RVC40
8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	CTH or RVC40
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	CTH or RVC40
8485.90	- Parts	CTH or RVC40
8486.90	- Parts and accessories	CTH or RVC40
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	CTH or RVC40
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound	CTSH or RVC40

HS 2022	Description of Product	Product Specific Rules
	recorders and reproducers, and parts and accessories of such articles; except for:	
85.01	Electric motors and generators (excluding generating sets).	CTH or RVC40
85.02	Electric generating sets and rotary converters.	CTH or RVC40
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	CTH or RVC40
8504.90	- Parts	CTH or RVC40
8505.90	- Other, including parts	CTH or RVC40
8506.90	- Parts	CTH or RVC40
8507.90	- Parts	CTH or RVC40
8508.70	- Parts	CTH or RVC40
8509.90	- Parts	CTH or RVC40
8510.90	- Parts	CTH or RVC40
8511.90	- Parts	CTH or RVC40
8512.90	- Parts	CTH or RVC40
8513.90	- Parts	CTH or RVC40
8514.90	- Parts	CTH or RVC40
8515.90	- Parts	CTH or RVC40
8516.90	- Parts	CTH or RVC40
8518.90	- Parts	CTH or RVC40
85.19	Sound recording or reproducing apparatus.	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	CTH or RVC40
85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.	CTH or RVC40
85.23	Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	CTH or RVC40
85.24	Flat panel display modules, whether or not incorporating touchsensitive screens.	CTH or RVC40
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	CTH or RVC40
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	CTH or RVC40
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	CTH or RVC40
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	CTH or RVC40
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
8530.90	- Parts	CTH or RVC40
8531.90	- Parts	CTH or RVC40
8532.90	- Parts	CTH or RVC40
8533.90	- Parts	CTH or RVC40
85.34	Printed circuits.	CTH or RVC40
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.	CTH or RVC40
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	CTH or RVC40
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.	CTH or RVC40
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	CTH or RVC40
8539.90	- Parts	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
8540.91	-- Of cathode-ray tubes	CTH or RVC40
8540.99	-- Other	CTH or RVC40
8541.90	- Parts	CTH or RVC40
8542.90	- Parts	CTH or RVC40
8543.90	- Parts	CTH or RVC40
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	CTH or RVC40
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	CTH or RVC40
85.46	Electrical insulators of any material.	CTH or RVC40
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	CTH or RVC40
85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	CTH or RVC40
85.49	Electrical and electronic waste and scrap.	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	CTH or RVC40
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	CTH or RVC40
Chapter 88	Aircraft, spacecraft, and parts thereof	CTH or RVC40
Chapter 89	Ships, boats and floating structures	CTH or RVC40
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	CTSH or RVC40
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	CTH or RVC40
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	CTH or RVC40
9003.90	- Parts	CTH or RVC40
90.04	Spectacles, goggles and the like, corrective, protective or other.	CTH or RVC40
9005.90	- Parts and accessories (including mountings)	CTH or RVC40
9006.91	-- For cameras	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
9007.91	-- For cameras	CTH or RVC40
9007.92	-- For projectors	CTH or RVC40
9008.90	- Parts and accessories	CTH or RVC40
9010.90	- Parts and accessories	CTH or RVC40
9011.90	- Parts and accessories	CTH or RVC40
9012.90	- Parts and accessories	CTH or RVC40
9013.90	- Parts and accessories	CTH or RVC40
9014.90	- Parts and accessories	CTH or RVC40
9015.90	- Parts and accessories	CTH or RVC40
90.16	Balances of a sensitivity of 5 cg or better, with or without weights.	CTH or RVC40
9017.90	- Parts and accessories	CTH or RVC40
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	CTH or RVC40
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	CTH or RVC40
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	CTH or RVC40
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or	CTH or RVC40

HS 2022	Description of Product	Product Specific Rules
	implanted in the body, to compensate for a defect or disability.	
9022.90	- Other, including parts and accessories	CTH or RVC40
90.23	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	CTH or RVC40
9024.90	- Parts and accessories	CTH or RVC40
9025.90	- Parts and accessories	CTH or RVC40
9026.90	- Parts and accessories	CTH or RVC40
9027.90	- Microtomes; parts and accessories	CTH or RVC40
9028.90	- Parts and accessories	CTH or RVC40
9029.90	- Parts and accessories	CTH or RVC40
9030.90	- Parts and accessories	CTH or RVC40
9031.90	- Parts and accessories	CTH or RVC40
9032.89	-- Other	CTH or RVC40
9032.90	- Parts and accessories	CTH or RVC40
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	CTH or RVC40
ex Chapter 91	Clocks and watches and parts thereof; except for:	CTH or RVC40
9111.10	- Cases of precious metal or of metal clad with precious metal	CTSH or RVC40
9111.20	- Cases of base metal, whether or not gold- or silver-plated	CTSH or RVC40

HS 2022	Description of Product	Product Specific Rules
9111.80	- Other cases	CTSH or RVC40
Chapter 92	Musical instruments; parts and accessories of such articles	CTH or RVC40
Chapter 93	Arms and ammunition; parts and accessories thereof	CTH or RVC40
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	CTH or RVC40
9406.10	- Of wood	CTH
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH or RVC40
ex Chapter 96	Miscellaneous manufactured articles; except for:	CTH or RVC40
9607.11	-- Fitted with chain scoops of base metal	CTSH or RVC40
9607.19	-- Other	CTSH or RVC40
96.20	Monopods, bipods, tripods and similar articles.	CTH
Chapter 97	Works of art, collectors' pieces and antiques	CTH or RVC40

Annex 3-B
Sub-Committee on Outward Processing Zones on the Korean Peninsula

1. Recognizing the Republic of Korea's constitutional mandate and security interests, both Parties' commitment to promoting peace and prosperity on the Korean Peninsula, and the importance of intra-Korean economic cooperation toward that global goal, a Sub-Committee on Outward Processing Zones on the Korean Peninsula is established. The Sub-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 Sub-Committee shall be comprised of officials of the Parties. The Committee shall meet upon request of a Party, or at any time as mutually agreed.
3. The Sub-Committee shall review the conditions on the Korean Peninsula and identify geographic areas that may be designated as outward processing zones. The Sub-Committee shall determine whether any such outward processing zone has met the criteria established by the Committee. The Sub-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.