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CHAPTER 3

RULES OF ORIGIN AND ORIGIN PROCEDURES

SECTION A

RULES OF ORIGIN

ARTICLE 3.1

Definitions

For the purposes of this Chapter:

- (a) "chapters" and "headings" and "sub-headings" mean the chapters, the headings (four digit codes) and sub-headings (six digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Chapter as the "Harmonized System" or "HS";
- (b) "classified" means the classification of a product or material under a particular chapter, heading, or sub-heading of the Harmonized System;
- (c) "competent authority " means:
 - (i) for the European Union, the customs authorities; and
 - (ii) for Indonesia, the Ministry of Trade or the customs authorities, as appropriate;

- (d) "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;
- (e) "customs authority" means the authority that is responsible under the legislation of each Party for the administration and enforcement of its customs laws and regulations. In addition, in the European Union, this definition includes the services of the European Commission responsible for customs matters;
- (f) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (g) "ex-works price" means the price paid for the product ex works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the European Union or in Indonesia, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

Where the last working or processing has been subcontracted to a manufacturer, the term "manufacturer" referred to in this paragraph may refer to the enterprise that has employed the subcontractor.

- (h) "exporter" means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of the Party, exports or produces the originating product and makes out a statement on origin;
- (i) "importer" means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of the Party, imports the originating product and claims preferential tariff treatment for it;

- (j) "material" means any ingredient, component, part or product used in the production of another product;
- (k) "preferential tariff treatment" means the rate of customs duties applicable to an originating good in accordance with paragraph X of Article 2.5 (Reduction and Elimination of Customs Duties) in Chapter 2 (National treatment and market access for goods).
- (l) "product" means the result of production;
- (m) "production" means any method of obtaining or processing goods, including growing, breeding, mining, extracting, raising, harvesting, gathering, collecting, fishing, trapping, hunting, capturing, manufacturing, assembling or disassembling a product; and
- (n) "value of 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 European Union or in Indonesia;

ARTICLE 3.2

Requirements for originating goods

1. For the purposes of applying the preferential tariff treatment by a Party to the originating good of the other Party in accordance with this Agreement, provided that the products satisfy all other applicable requirements of this Chapter, the following products shall be considered as originating in the other Party:
 - a. products wholly obtained in that Party within the meaning of Article 4 (Wholly obtained products);
 - b. products produced in that Party exclusively from originating materials in that Party; and
 - c. products produced in that Party incorporating non-originating materials provided they satisfy the requirements set out in Annex 3-B (Product-specific rules of origin).

2. If a product has acquired originating status, the non-originating materials used in the production of that product shall not be considered as non-originating when that product is incorporated as a material in another product.

3. The acquisition of originating status shall be fulfilled without interruption in Indonesia or the European Union.

ARTICLE 3.3

Cumulation of origin

1. Notwithstanding Article 2 (Requirements for originating goods), products shall be considered as originating in a Party if such products are obtained there by incorporating materials originating in the other Party, provided that the working or processing carried out goes beyond the operations referred to in Article 6 (Insufficient Working or Processing).

2. Materials originating in Japan and in the Association of Southeast Asian Nations ("ASEAN") member states shall be considered, in accordance with Appendix 2 to Annex II, as materials originating in Indonesia when further processed and incorporated into one of the products listed in Appendix 2 to Annex II, provided that they have undergone working or processing in Indonesia which goes beyond the operations referred to in Article 6 (Insufficient Working or Processing).

3. For the purposes of paragraph 2, the origin of the materials shall be determined according to the preferential rules of origin applicable in the framework of the European Union's preferential agreement with Japan and ASEAN member states.

4. For the purposes of paragraph 2, the originating status of materials exported from Japan or ASEAN member states to Indonesia to be used in further working or processing shall be established by a proof of origin under which these materials could be exported directly to the European Union.

5. Statements on origin made out by application of paragraph 2 shall bear the following entry: 'Application of Article 3(2) of Chapter 3 [Rules of Origin] of the EU-Indonesia CEPA with XXX [Country(ies) of cumulation]'.

6. The cumulation provided for in paragraphs 2 to 5 may only be applied on the condition that:
- (a) Japan and the ASEAN member states apply with the Union a preferential trade agreement in accordance with Article XXIV of GATT 1994;
 - (b) Japan, the ASEAN member states and Indonesia have undertaken and notified to the Union their undertaking to:
 - (i) comply or ensure compliance with the cumulation provided for by this Article;
 - (ii) establish a proof of origin on the originating status of materials from Japan and ASEAN member states, and
 - (ii) provide the administrative cooperation necessary to ensure the correct implementation of this Chapter both with regard to the European Union and between themselves.

ARTICLE 3.4

Wholly obtained products

1. The following shall be considered as wholly obtained in a Party:
- (a) plant or plant products grown, cultivated, harvested, picked or gathered there;
 - (b) live animals born and raised there;
 - (c) products obtained from live animals raised there;
 - (d) products obtained from slaughtered animals born and raised there;
 - (e) products obtained by hunting, trapping, fishing, gathering or capturing conducted in a Party, but not beyond the outer limits of the Party's territorial sea;

- (f) products obtained from aquaculture there, where aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants are born or raised from seed stock such as eggs, roes, fry, fingerlings or larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;
- (g) minerals or other naturally occurring substances, not included in subparagraphs (a) through (f), extracted or taken from the soil or the seabed not going beyond the limits of the Party's territorial sea;
- (h) products of sea fishing and other products taken from the sea outside any territorial seas by their vessels;
- (i) products made aboard their factory ships exclusively from products referred to in subparagraph (h);
- (j) products other than fish, shellfish and other marine life extracted from the seabed or subsoil which is situated outside any territorial sea but where the Party has exploitation rights in accordance with international law;
- (k) a product that is:
 - (i) waste or scrap derived from manufacture there; or
 - (ii) waste or scrap derived from used products collected there, provided that those products are fit only for the recovery of raw materials.
- (l) a product produced there exclusively from products referred to in subparagraphs (a) through (k), or from their derivatives.

2. The terms “vessels” and “factory ships” in subparagraph 1 (h) and (i) shall apply only to vessels and factory ships:

- (a) which are registered in a Member State of the European Union or in Indonesia;

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

ARTICLE 3.5

Tolerances

1. If a non-originating material used in the production of a product does not satisfy the conditions as set out in Annex 3-B (Product-Specific Rules of Origin), that material may nevertheless be used provided that;
 - (a) for a product classified under Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16 of the Harmonized System, the value of all those materials does not exceed 10% of the ex-works price of the product;
 - (b) for a product classified under Chapter 1, Chapter 3, processed fishery products of Chapter 16, Chapters 25 to 49 or Chapters 64 to 97 of the Harmonized System, the value of all those materials does not exceed 15% of the ex-works price of the product; and
 - (c) for a product classified under Chapters 50 to 63 of the Harmonized System, tolerance shall apply as stipulated in Note 7 and 8 of Annex XX (Product-Specific Rules of Origin).

2. Paragraphs 1 shall not allow exceeding any of the percentages for the maximum value or weight of non-originating materials as specified in the rules laid down in the list in Annex 3-B (Product-Specific Rules of Origin).

3. Paragraphs 1 shall not apply to products wholly obtained in the territory of a Party within the meaning of Article 4 (Wholly Obtained Products). If the rule laid down in the list in Annex 3-B (Product-Specific Rules of Origin) for a product requires that the materials used in the production of that product be wholly obtained, the tolerance provided for in Paragraph 1 applies to the sum of these materials.

ARTICLE 3.6

Insufficient working or processing

1. By way of derogation from Article 2(b), a product shall not be considered originating if the working or processing carried out 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) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles and textile articles;
- (e) simple painting and polishing operations;
- (f) husking and partial or total milling of rice; polishing and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;

- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) simple sifting, screening, sorting, classifying, grading, matching, including the making-up of sets of articles;
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple addition of water or dilution or dehydration or denaturation of products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts; or
- (p) slaughter of animals.

2. For the purpose of paragraph 1, operations shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance.

ARTICLE 3.7

Unit of qualification

1. The unit of qualification for the application of the provisions of this Chapter shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual item shall be taken account when applying the provisions of this Chapter.

ARTICLE 3.8

Accessories, spare parts and tools and instructional or other information materials

1. If the product is originating in accordance with Article 2(a), or if the product satisfies a process or change in tariff classification requirement as set out in Annex (Product-Specific Rules of Origin), accessories, spare parts, tools and instructional or other information materials as described in paragraph 4 shall be disregarded.

2. In determining whether a product meets a value requirement set out in Annex XX (Product-Specific Rules of Origin), the value of accessories, spare parts, tools and instructional or other information materials as described in paragraph 4, are to be taken into account as originating or non-originating materials, as the case may be, in calculating the value requirement of the product.

3. A product's accessories, spare parts, tools or instructional or other information materials, as described in paragraph 4, have the originating status of the product with which they are delivered.

4. For the purposes of this Article, accessories, spare parts, tools, and instructional or other information materials are covered when:

- (a) the accessories, spare parts, tools and instructional or other information materials are classified with, delivered with but not invoiced separately from the product; and
- (b) the types, quantities, and value of the accessories, spare parts, tools and instructional or other information materials are customary for that product.

ARTICLE 3.9

Sets

A set, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Where a set is composed of originating and non-originating components, the set as a whole shall be regarded as originating, provided that the value of the non-originating components does not exceed 20 per cent of the ex-works price of the set.

ARTICLE 3.10

Neutral materials and elements

In order to determine whether a product qualifies as an originating product of a Party, it shall not be necessary to determine the origin of the following elements:

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

ARTICLE 3.11

Accounting segregation

1. Originating and non-originating fungible materials shall be physically segregated, during storage in order to maintain their originating status.
2. For the purpose of this Article, fungible materials means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product.
3. The management of materials using the accounting segregation method may be used if originating and non-originating fungible materials are used in the working or processing of a product without keeping the materials in separate stocks.
4. The application of the accounting segregation method for managing stocks provided for in paragraph 2 shall be pursuant to an inventory management method under accounting principles which are generally accepted in the Party.
5. A Party may require that the use of the accounting segregation method pursuant to this Article is subject to prior authorisation by the competent authorities of that Party. Those authorities may grant the authorisation subject to any conditions deemed appropriate and they shall monitor the use of the authorisation and may withdraw it at any time whenever its holder makes improper use of it in any manner or fails to fulfil any of the other conditions laid down in this Chapter.
6. The accounting segregation method shall be able to ensure that at any time no more materials receive originating status than would be the case if the materials had been physically segregated.

ARTICLE 3.12

Packing materials and containers for retail sale

1. Packaging materials and containers in which a product is packaged for retail sale, if classified

with the good, shall be disregarded in determining whether all the non-originating materials used in the production of the product have undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 3-B (Product-Specific Rules of Origin) or whether the good is wholly obtained.

2. If a product is subject to a value requirement set out in Annex 3-B (Product-Specific Rules of Origin), the value of the packaging materials and containers in which the product is packaged for retail sale, if classified with the good, are taken into account as originating or non-originating, as the case may be, in calculating the value requirement of the product.

ARTICLE 3.13

Packing materials and containers for shipment

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

ARTICLE 3.14

Non-alteration

1. The originating products declared for importation in a Party shall be the same products as exported from the other Party in which they obtained originating status. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.

2. Storage or exhibition of products may take place in a non-Party provided that they remain under customs supervision in the non-Party.

3. Without prejudice to the provisions of Section [XX] (Administrative Cooperation), the splitting of consignments may take place in the territory of a non-Party where carried out by the

exporter or under his responsibility provided they remain under customs supervision in the non-Party.

4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

ARTICLE 3.15

Returned goods

If 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.

SECTION B

ORIGIN PROCEDURES

ARTICLE 3.17

Claim for preferential tariff treatment

1. The importing Party shall grant preferential tariff treatment to a product originating in the other Party within the meaning of this Chapter on the basis of a claim by the importer for

preferential tariff treatment. The importer shall bear the responsibility for the correctness of the claim for preferential tariff treatment and for the compliance with the requirements provided for in this Chapter.

2. (a) A claim for preferential tariff treatment shall be based on a statement on origin that the product is originating made out by the exporter.

(b) A Party may also allow in accordance with its laws and regulations that a claim for preferential tariff treatment is based on the importer's knowledge that the product is originating.

3. The importer making a claim for preferential tariff treatment based on a statement on origin referred to in paragraph 2(a) shall keep the statement on origin and provide such statement to the customs authority of the importing Party in accordance with its laws and regulations.

ARTICLE 3.18

Time of the claim for preferential tariff treatment

1. The claim for preferential tariff treatment, and its basis as referred to in paragraph 2 of Article 17, shall be included in the customs declaration at import, in accordance with the laws and regulations of the importing Party

2. Notwithstanding paragraph 1 of this Article, if the importer did not make a claim for preferential tariff treatment at the time of importation, the importing Party shall grant preferential tariff treatment and repay or remit any excess customs duty paid provided that:

(a) the claim for preferential tariff treatment is made within the time period specified in the laws and regulations of the importing Party;

(b) the importer provides the basis for the claim as referred to in Article 17(2) [Claim for preferential tariff treatment]; and

- (c) the product would have been considered originating and would have satisfied all other applicable requirements within the meaning of Section A [Rules of origin] of this Chapter if it had been claimed by the importer at the time of importation.

The other obligations applicable to the importer under Article 17 [Claim for preferential tariff treatment] remain unchanged.

- 3. Paragraph 2 shall apply in both Parties after Indonesia has notified the European Union that the laws and regulations in Indonesia allow the granting of preferential tariff treatment and the repayment or remission of any excess customs duty paid after importation.

ARTICLE 3.19

Statement on origin

- 1. A statement on origin shall be made out by an exporter of a product on the basis of information demonstrating that the product is originating, including, when applicable, information on the originating status of materials used in the production of the product. The exporter shall bear the responsibility for the correctness of the statement on origin made out and the information provided.
- 2. A statement on origin shall be made out in one or more of the linguistic versions included in Annex XX [Text of the Statement on Origin], at least one of which is English on an invoice, or on any other document, describing the originating product in sufficient detail to enable its identification. The importing Party shall not require the importer to submit a translation of the statement on origin. The Union shall notify any other linguistic version of the statement on origin to Indonesia at the latest on the accession of a new Member State to the European Union.
- 3. A statement on origin shall be valid for 12 months from the date it was made out.
- 4. A statement on origin shall apply to a single shipment of one or more products into a Party. The customs authorities of the importing Party may allow the application of a statement on origin to multiple shipments of identical originating products that take place within a period of time that does

not exceed 12 months as set out by the exporter in that statement.

5. The importing Party shall, upon the request of the importer and subject to requirements and conditions provided by the Party, allow a single statement on origin to be used for unassembled or disassembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonized System when imported by instalments.

6. Paragraph 4 shall apply in both Parties after Indonesia has notified the EU that the laws and regulations in Indonesia allow the application of a statement on origin to multiple shipments of identical originating products.

ARTICLE 3.20

Discrepancies and minor errors

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

ARTICLE 3.21

Importer's knowledge

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

ARTICLE 3.22

Record keeping requirements

1. An importer claiming preferential tariff treatment for a product imported into a Party shall:
 - (a) in case of a statement on origin, have in his possession the statement on origin or a copy of the statement on origin made out by the exporter for a minimum of three years from the date

of the claim for preferential tariff treatment, unless longer period is required by the Parties's laws and regulations; and

- (b) in case of importer's knowledge, have in his possession the information demonstrating that the product satisfies the requirements to obtain originating status for a minimum of three years from the date of the claim for preferential tariff treatment, unless longer period is required by the Parties's laws and regulations.

2. An exporter who made out a statement on origin shall, for a minimum of four years or unless longer period is required following the making out of that statement on origin, have in his possession copies of statement on origins and all other records demonstrating that the product satisfies the requirements to obtain originating status.

3. The records to be kept in accordance with this Article may be held in electronic form.

ARTICLE 3.23

Small consignments

1. In derogation to Articles 17 (Claim for Preferential Tariff Treatment) to 21 (Importer's Knowledge), the importing Party shall grant preferential tariff treatment to:

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

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

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

- (a) a product imported by way of trade. The imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the

products that no commercial purpose is in view;

(b) products whose importation forms part of a series of importations that may reasonably be considered to have been made separately for the purpose of avoiding the requirements of Article 17 (Claim for Preferential Tariff Treatment); and

(c) products for which the total value exceeds the limits set under the laws and regulations of a Party.

3. Each Party shall notify the limits referred to in point (c) of paragraph 2 and any subsequent modification thereof to the other Party. For the Union, the European Commission shall be responsible for those notifications.

4. The importer shall bear the responsibility for the correctness of the declaration and for the compliance with the requirements provided for in this Chapter. The record-keeping requirements set out in Article 22 (Record Keeping Requirements) shall not apply to the importer under this Article.

ARTICLE 3.24

Verification

1. The customs authority of the importing Party may conduct a verification whether a product is originating or the other requirements of this Chapter are met based on risk assessment methods, which may include random selection. Such verification may be conducted by means of a request for information to the importer who made the claim referred to in Article 17 (Claim for Preferential Tariff Treatment), at the time the import declaration is submitted, before the release of the products, or after the release of the products.

2. Pursuant to paragraph 1 the customs authority of the importing Party shall not request more than the following information:

(a) the statement on origin referred to in paragraph 2(a) of Article 17 (Claim for Preferential Tariff Treatment), where such a statement was the basis of the claim;

(b) information pertaining to the fulfilment of origin criteria; that information shall be, where

the origin criterion is:

- i. ‘wholly obtained’: the applicable category (such as harvesting, mining, fishing) and place of production;
 - ii. based on change of tariff classification: a list of all the non-originating materials including their tariff classification (in 2, 4 or 6 digit format, depending on the origin criterion);
 - iii. based on a value method: the value of the final product as well as the value of all the non-originating materials used in the production;
 - iv. based on weight: the weight of the final product as well as the weight of the relevant non-originating materials used in the final product; and
 - v. based on a specific production process: a specific description of that process; and
- (c) information relating to the compliance with the provision on non-alteration referred to in Article 14 (Non-Alteration).

3. When providing the requested information, the importer may add any other information that he considers relevant for the purpose of verification.
4. If the claim for preferential tariff treatment is based on a statement on origin, the importer shall provide that statement on origin but may reply to the customs authority of the importing Party that the importer is not in a position to provide information referred to in paragraph 2(b) of this Article.
5. Where the claim for preferential tariff treatment is based on the importer’s knowledge referred to in paragraph 2(b) of Article 17 (Claim for Preferential Tariff Treatment), after having first requested information pursuant to paragraph 1 of this Article, the customs authority of the importing Party conducting the verification may send a request for information to the importer when it considers that additional information is required for verifying the originating status of the product or whether the other requirements of this Chapter are met. The customs authority of the importing Party may request the importer for specific documentation and information, where appropriate.
6. If the customs authority of the importing Party decides to suspend the granting of preferential tariff treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer. As a condition for such release, the Party may require payment of applied most-favoured-nation customs duties, a guarantee or other

appropriate precautionary measure. Any suspension of preferential tariff treatment shall be terminated and preferential tariff treatment shall be granted as soon as possible after the customs authority of the importing Party has ascertained the originating status of the products concerned, or the fulfilment of the other requirements of this Chapter.

ARTICLE 3.25

Administrative cooperation

1. In order to ensure the proper application of this Chapter, the Parties shall cooperate with each other, through their respective competent authorities, in order to verify whether products are originating and whether the other requirements provided for in this Chapter are met.
2. Where the claim for preferential tariff treatment is based on a statement on origin referred to in paragraph 2(a) of Article 17 (Claim for Preferential Tariff Treatment), the customs authority of the importing Party conducting the verification may also send a request for information to the competent authority of the exporting Party within a period of two years from the date of the claim for preferential tariff treatment, when the customs authority of the importing Party conducting the verification considers that it requires information additional to the information provided by the importer for verifying the originating status of the product or whether the other requirements provided for in this Chapter are met. The customs authority of the importing Party may request the competent authority of the exporting Party for specific documentation and information, where appropriate.
3. The customs authority of the importing Party shall include the following information in the request referred to in paragraph 2 of this Article:
 - (a) the statement on origin;
 - (b) the identity of the customs authority issuing the request;
 - (c) the name of the exporter;
 - (d) the subject and scope of the verification; and
 - (e) where applicable any relevant documentation.

In addition, the customs authority of the importing Party may request the competent authority of the

exporting Party to provide specific documentation and information.

4. The competent authority of the exporting Party may, in accordance with its laws and regulations, request documentation or examination by calling for any evidence, or by visiting the premises of the exporter, to review records and observe the facilities used in the production of the product.
5. The competent authority of the exporting Party following the request referred to in paragraph 2 shall provide the following information:
 - (a) the requested documentation, where available;
 - (b) an opinion on the originating status of the product;
 - (c) the description of the product subject to examination and the tariff classification relevant to the application of the rules of origin;
 - (d) a description and explanation of the production process to support the originating status of the product;
 - (e) information on the manner in which the examination was conducted; and
 - (f) supporting documentation, where appropriate.
6. The competent authority of the exporting Party shall not transmit information to the customs authority of the importing Party referred to in paragraph 5 without the consent of the exporter.
7. The Parties shall provide each other, through the specialised committee on Trade in Goods, on Customs matters, and on Sanitary and Phytosanitary matters in the configuration on Rules of Origin, Customs and Trade Facilitation, Intellectual Property for issues related to border enforcement, the contact details of their respective competent authorities and any modification thereof within thirty days after such modification.

ARTICLE 3.26

Denial of preferential tariff treatment

1. Without prejudice to paragraph 3, the customs authority of the importing Party may deny preferential tariff treatment where:
 - (a) within a period of three months or a shorter period in accordance with the laws and regulations of the importing party], following the request for information pursuant to paragraph 1 of Article 24 (Verification):
 - (i) no reply is provided by the importer;
 - (ii) where the claim for preferential tariff treatment is based on a statement on origin), the statement on origin was not provided, unless the statement on origin has already been provided under Article 19 paragraph 5 [Statement on Origin]; or
 - (iii) where the claim for preferential tariff treatment is based on the importer's knowledge, the information provided by the importer is inadequate to confirm that the product is originating;
 - (b) within a period of three months following the request for additional information pursuant to paragraph 5 of Article 24 (Verification):
 - (i) no reply is provided by the importer; or
 - (ii) the information provided by the importer is inadequate to confirm that the product is originating;
 - (c) within a period of ten months following the request for information pursuant to paragraph 2 of Article 25 (Administrative Cooperation):
 - (i) no reply is provided by the competent authority of the exporting Party; or
 - (ii) the information provided by the competent authority of the exporting Party is inadequate to confirm that the product is originating;

2. The customs authority of the importing Party may deny preferential tariff treatment to a product for which an importer claims preferential tariff treatment where the importer fails to comply with requirements of this Chapter other than those relating to the originating status of the products.
3. In cases where the customs authority of the exporting Party provided an opinion pursuant to paragraph 5(b) of Article 25 (Administrative Cooperation) confirming the originating status of the products, but the customs authorities of the importing Party has sufficient justification to deny preferential tariff treatment, the customs authority of the importing Party shall send the copy of its decision to deny the preference.

ARTICLE 3.27

Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided to it by the other Party, pursuant to this Chapter, and shall protect that information from disclosure.
2. Information obtained by the authorities of the importing Party may only be used by such authority for the purposes of this Chapter. The use of information collected pursuant to this Chapter in any administrative, judicial, or quasi-judicial proceedings instituted for failure to comply is allowed pursuant to a notification to the person or Party who provided the information in advance.
3. Confidential business information obtained from the exporter by the competent authority of the exporting Party or by customs authority of importing Party through the application of Articles 24 (Verification) and 25 (Administrative Cooperation) shall not be disclosed unless otherwise provided for in this Chapter.
4. Information obtained by the customs authority of the importing Party pursuant to this Chapter shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, unless permission to use such information is requested by and provided to the

importing Party through the diplomatic channels or other channels established in accordance with the applicable laws and regulations of the exporting Party.

ARTICLE 3.28

Administrative measures and sanctions

A Party shall impose administrative measures, and sanctions where appropriate, in accordance with its respective laws and regulations, on a person who draws up a document, or causes a document to be drawn up, which contains incorrect information provided for the purpose of obtaining a preferential tariff treatment to a product, or who does not comply with the requirements set out in Article 22 (Record Keeping Requirements), or who does not provide the evidence or refuses the visit referred to in Article 25(4) (Administrative Cooperation).

SECTION C

FINAL PROVISIONS

ARTICLE 3.

Ceuta and Melilla

1. For the purpose of this Chapter, the term "European Union" does not include Ceuta and Melilla.
2. Products originating in Indonesia, when imported into Ceuta and Melilla, shall in all respects be subject to the same customs regime, including preferential tariff treatment, as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Indonesia shall apply to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs regime, including preferential tariff treatment, as that which is applied to products imported from and

originating in the European Union.

3. The rules of origin applicable to Indonesia under this Chapter shall apply in determining the origin of products exported from Indonesia to Ceuta and Melilla. The rules of origin applicable to the European Union under this Chapter shall apply in determining the origin of products exported from Ceuta and Melilla to Indonesia.
4. The provisions on cumulation of origin of this Chapter shall apply to the import and export of products between the European Union, Indonesia and Ceuta and Melilla.
5. Ceuta and Melilla shall be considered as a single territory.
6. The Spanish customs authorities shall be responsible for the application of this Chapter in Ceuta and Melilla.

ARTICLE 3.30

Explanatory notes

The Parties may agree on the Explanatory notes regarding the interpretation and application of this Chapter within the specialised committee on Trade in Goods, on Customs matters, and on Sanitary and Phytosanitary matters in the configuration on Rules of Origin, Customs and Trade Facilitation, Intellectual Property for issues related to border enforcement on customs matters.

ARTICLE 3.31

Transitional provisions for products in transit or storage

The provisions of this Agreement may be applied to products which comply with the provisions of this Chapter and which on the date of entry into force of this Agreement are either in transit from the exporting Party to the importing Party, or under customs control in the importing Party, without

payment of import duties and taxes, subject to the making out of a claim for preferential tariff treatment referred to in Article 17 (Claim for Preferential Tariff Treatment) of this Chapter to the customs authority of the importing Party, within 12 months of that date.

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

NOTE 1

General principles

1. This Annex sets out the general rules for the applicable requirements of Annex 3-B [Product specific rules of origin] as provided for in para 1 of Article 5 [Sufficiently Worked or Processed Products] of Chapter 3 [Rules of origin and origin procedures] of this Agreement.
2. For the purposes of this Annex and Annex 3-B [Product specific rules of origin], the requirements for a product to be originating in accordance with para 1 of Article 5 [Sufficiently Worked or Processed Products] of Chapter 3 [Rules of origin and origin procedures] of this Agreement are a change in tariff classification, a production process, a maximum value or weight of non-originating materials, or any other requirement specified in this Annex and Annex 3-B [Product specific rules of origin].
3. Reference to weight in a product-specific rule of origin means the net weight, which is the weight of a material or a product, not including the weight of any packaging.
4. This Annex and Annex 3-B [Product specific rules of origin] are based on the Harmonised System, as amended on 1 January [XXX].

NOTE 2

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

1. Notes on sections or Chapters, where applicable, are read in conjunction with the product-specific rules of origin for the relevant section, Chapter, heading or subheading.
2. Each product-specific rule of origin set out in Column 2 of Annex 3-B [Product specific rules of origin] applies to the corresponding product indicated in Column 1 of Annex 3-B [Product specific rules of origin].
3. If a product is subject to alternative product-specific rules of origin, the product shall be originating in a Party if it satisfies one of the alternatives. In those cases, alternative product-specific rules are separated by semi-colon(s) (;), the last semi-colon being followed by 'or'.
4. If a product is subject to a product-specific rule of origin that includes multiple requirements, the product shall be originating in a Party only if it satisfies all of the requirements. In those cases, cumulative product-specific rules with multiple requirements and are separated by semi-colon(s) (;), the last semi-colon being followed by 'and'.
5. For the purposes of this Annex and Annex 3-B [Product specific rules of origin], the following definitions apply:
 - (a) "Section" means a section of the Harmonised System;
 - (b) "Chapter" means the first two-digits in the tariff classification number under the Harmonised System;

- (c) "heading" means the first four-digits in the tariff classification number under the Harmonised System; and
- (d) "subheading" means the first six-digits in the tariff classification number under the Harmonised System.

6. For the purposes of the product-specific rules of origin based on a change in tariff classification, the following abbreviations apply:

~~“Production from non-originating materials of any heading”~~

- ‘CC’ means production from non-originating materials of any Chapter except that of the product; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 2-digit level (i.e. a change in Chapter) of the Harmonized System.
- ‘CTH’ means production from non-originating materials of any heading, except that of the product; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 4-digit level (i.e. a change in heading) of the Harmonized System.
- ‘CTSH’ means production from non-originating materials of any subheading, except that of the product; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 6-digit level (i.e. a change in sub-heading) of the Harmonized System.

NOTE 3

Application of the product-specific rules of origin

1. Article 5 [Sufficiently Worked or Processed Products] of Chapter 3 [Rules of origin and origin procedures] of this Agreement, concerning products having acquired originating status which are used in the production of other products, applies whether or not this status has been acquired inside the same factory in a Party where these products are used.
2. If a product-specific rule of origin specifically excludes certain non-originating materials or provides that the value or weight of a specified non-originating material shall not exceed a specific threshold, these conditions do not apply to non-originating materials classified elsewhere in the Harmonised System.

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

3. If a product-specific rule of origin uses the expression "Manufacture from a particular [non-originating] material(s)" (e.g. the rule for heading 71.06 "production from non-originating unwrought precious metals"), then the use of those non-originating material(s) is allowed. The use of such non-originating materials at an earlier stage of processing (e.g. ore) is allowed but the use of such non-originating materials that have been further processed (e.g. semi-finished plates) is not. However, this does not prevent the use of other materials which are unable to satisfy that rule because of their inherent nature.
4. If a product-specific rule of origin uses the expression "production from non-originating materials of any heading" this means the use of non-originating materials also classified within the same heading is allowed, provided the production goes beyond the insufficient production in Article 6 (Insufficient working or processing).

Example: The rule for mixtures of spices (curry HS sub-heading heading 0910.91) requires:
"Production from materials of any heading"

The manufacturer uses the following non-originating materials:

- Black pepper (HS heading 09.04);
- Chili pepper (HS heading 09.04);
- Cinnamon (HS heading 09.06)
- Cloves (HS heading 09.07)
- Nutmeg (HS heading 09.08)
- Cumin (HS heading 09.09);
- Coriander (HS heading 09.09);
- Turmeric (HS heading 09.10);
- Fenugreek (HS heading 09.10);
- Ginger (HS heading 09.10)

Ingredients are mixed together as a deliberate and proportionally controlled operation that is more than minimal and as it requires special skills or apparatus, it goes beyond “simple mixing” in line with Article 6(2). Some materials are classified in the same heading as the product but the rule is met because it allows the use of non-originating materials from any heading and even those of the same heading.

NOTE 4

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

1. For the purposes of the product-specific rules of origin, the following definitions apply:
 - (a) "customs value" means the value as determined in accordance with the Agreement on Implementation of Article VII of GATT 1994;
 - (b) "EXW" or "ex-works price" means:
 - (i) the price of the product paid or payable to the producer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs incurred in the production of the product, minus any internal taxes which are, or may be, repaid when the product obtained is exported; or

- (ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of the product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party:
 - (A) including selling, general and administrative expenses, as well as profit, that can reasonably be allocated to the product; and
 - (B) excluding the cost of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;
 - (iii) for the purposes of point (i), where the last production has been contracted to a producer, the term "producer" in point (i) refers to the person who has employed the subcontractor.
- (c) "VNM" means the value of the non-originating materials used in the production of the product which is its customs value at the time of importation including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located; where the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the Union or in Indonesia is used; the value of the non-originating materials used in the production of the product may be calculated on the basis of the weighted average value formula or other inventory valuation method under accounting principles which are generally accepted in the Party.
- (d) "MaxNOM" means the maximum value of non-originating materials that may be used in the production of a product, expressed as a percentage of the ex-works price of the final product.
2. A product complies with the rule when the value of non-originating materials used in the production (VNM), expressed as a percentage of the ex-works price (EXW) of the product is less than or equal to the MaxNOM (%) specified for that product in Annex X [Product specific rules of origin], according to the following formula:

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

NOTE 5

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

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

- (a) "biotechnological processing" means:
 - (i) fermentation;¹
 - (ii) biological or biotechnological culturing (including cell culturing²), hybridisation or genetic modification of:
 - (A) micro-organisms (bacteria, viruses (including phages) etc.); or
 - (B) human, animal, plant cells or algae; and
 - (iii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids);
- (b) "change in particle size" means the deliberate and controlled modification in particle size of a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the

¹ "Fermentation" means the biotechnological process in which human cells, animal cells, plant cells, micro-organisms such as bacteria, yeasts, or fungi are used to produce products falling within HS Chapters 29 to 39.

² "Cell culturing" means the cultivation of human cells, animal cells or plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism that are used to produce products falling within HS Chapters 29 to 39.

purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;

- (c) "chemical reaction" means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following, which are not considered to be chemical reactions for the purpose of this definition:
 - (i) dissolving in water or other solvents;
 - (ii) the elimination of solvents including solvent water; or
 - (iii) the addition or elimination of water of crystallisation;
- (d) "distillation" means:
 - (i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; and
 - (ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;
- (e) "isomer separation" means the isolation or separation of isomers from a mixture of isomers;
- (f) "mixing and blending" means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials;

- (g) "production of standard materials" (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the producer; and
- (h) "purification" means a process which results in the elimination of at least 80 % of the content of existing impurities or the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
 - (i) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
 - (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
 - (iii) elements and components for use in micro-electronics;
 - (iv) specialised optical uses;

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

NOTE 6

Definitions of terms used in Section XI of Annex 3-B [Product specific rules of origin]

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

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

NOTE 7

Tolerances applicable to products containing two or more basic textile materials

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

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

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

(dd) other products of heading 56.05;

(ee) glass fibres; and

(ff) metal fibres.

2. Non-originating basic textile materials which may not be used in the production of a product for that product to acquire originating status in accordance with Annex 3-B [Product Specific Rules of Origin] may nevertheless be used in the production of a product provided that:

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

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

Example: For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07 and cotton yarn of heading 52.05 , non-originating woollen yarn which does not satisfy the requirement set out in Annex 3-B [Product specific rules of origin], or non-originating cotton yarn which does not satisfy the requirement set out in Annex 3-B [Product specific rules of origin], or a combination of both, may be used, provided that their total weight does not exceed 10 % of the weight of all the basic textile materials.

3. Notwithstanding point (b) of paragraph 2, for products containing "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", the maximum tolerance is 20 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.
4. Notwithstanding point (b) of paragraph 2, for products containing "strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", the maximum tolerance is 30 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

NOTE 8

Other tolerances applicable to certain textile products

1. Non-originating textile materials (with the exception of linings and interlinings) which may not be used in the production of a made-up textile product classified in Chapters 61-63, except headings 6308-6310, for that product to acquire originating status in accordance with Annex 3-B [Product Specific Rules of Origin] may nevertheless be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 10% of the EXW price of the product.
2. Non-originating materials which are not classified under Chapters 50 to 63 may be used without restriction in the production of textile products classified under Chapters 50 to 63, whether or not they contain textiles.

Example: If a requirement set out in Annex 3-B [Product specific rules of origin] provides that yarn shall be used, for a certain textile item (such as trousers), this does not prevent the use of non-originating metal items (such as buttons), because metal items are not classified under Chapters 50 to 63. For the same reasons, it does not prevent the use of non-originating slide fasteners, even though slide-fasteners normally contain textiles.

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

NOTE 9

Agricultural products

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

ANNEX 3-B

Product-specific rules of origin

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS	
Chapter 1	Live animals	
01.01-01.06	All animals of Chapter 1 are wholly obtained	
Chapter 2	Meat and edible meat offal	
02.01-02.10	Production in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	
03.01-03.08	Production in which all the materials of Chapter 3 used are wholly obtained	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	
04.01-04.10	Production in which all the materials of Chapter 4 used are wholly obtained	
Chapter 5	Products of animal origin, not elsewhere specified or included	
05.01-05.11	Production from non-originating materials of any heading.	
SECTION II	VEGETABLE PRODUCTS	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	
06.01-06.04	Production in which all the materials of Chapter 6 used are wholly obtained.	
Chapter 7	Edible vegetables and certain roots and tubers	
07.01-07.14	Production in which all the materials of Chapter 7 used are wholly obtained.	
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	

08.01 -08.10	Production in which all the materials of Chapter 8 used are wholly obtained	
08.11	Production in which: - all the materials of Chapter 8 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20% of the weight of the product	
08.12-08.14	Production in which all the materials of Chapter 8 used are wholly obtained	
Chapter 9	Coffee, tea, maté and spices	
09.01-09.03	Production from non-originating materials of any heading	
09.04-0910.30	Production in which all the materials of Chapter 9 used are wholly obtained	
0910.91-0910.99	Production from non-originating materials of any heading	
Chapter 10	Cereals	
10.01-10.08	Production in which all the materials of Chapter 10 used are wholly obtained.	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	
11.01-11.09	Production in which all non-originating materials of Chapters 10 and 11, headings 07.01, 07.14, 23.02 through 23.03 or subheading 0710.10 used are wholly obtained.	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	
12.01-12.14	CTH	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	
13.01-13.02	Production from non-originating materials of any heading	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	
1401.10	Production in which all materials of Chapter 14 are wholly obtained	
1401.20-14.04	Production from non-originating materials of any heading	
SECTION III	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	

15.01-15.03	CTH	
15.04	CC	
15.05-15.06	Production from non-originating materials of any heading.	
15.07-15.08	CTSH	
15.09-15.11	Production in which all the vegetable materials used are wholly obtained	
15.12	CTSH	
15.13	Production in which all the vegetable materials used are wholly obtained	
15.14 – 15.15	CTSH	
15.16-15.18	CTH	
15.20	Production from non-originating materials of any heading.	
15.21-15.22	CTSH	
SECTION IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	
16.01-16.02	Production in which all the materials of Chapters 2 and 16 used are wholly obtained	
16.03	Production in which all the materials of Chapters 2,3 and 16 used are wholly obtained	
16.04-16.05	Production in which all the materials of Chapters 3 and 16 are wholly obtained	See Appendix 1
Chapter 17	Sugars and sugar confectionery	
17.01	CTH	
17.02	CTH, provided that <ul style="list-style-type: none"> - non-originating materials of headings 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 10% of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.03 used does not exceed 20% of the weight of the product 	

17.03	CTH	
17.04	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product;	
Chapter 18	Cocoa and cocoa preparations	
18.01-18.02	Production in which all the materials of Chapter 18 used are wholly obtained	
18.03-18.05	CTH	
18.06	CTH provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product.	
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	
19.01	<p>CTH, provided that:</p> <ul style="list-style-type: none"> - non-originating materials of headings 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20% of the weight of the product; - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product. 	
19.02-19.03	<p>CTH, provided that:</p> <ul style="list-style-type: none"> - the weight of non-originating materials of Chapters 2,3, and 16 used does not exceed 20% of the weight of the product; and - non-originating materials of headings 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20% of the weight of the product 	
19.04	CTH, provided that:	

	<ul style="list-style-type: none"> - non-originating materials of headings 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20% of the weight of the product - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product. 	
19.05	<p>CTH, provided that:</p> <ul style="list-style-type: none"> - non-originating materials of headings 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20% of the weight of the product - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product. 	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	
20.01	CTH	
20.02-20.03	Production in which all the materials of Chapter 7 used are wholly obtained.	
20.04-20.05	CTH	
20.06-20.09	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product.	
Chapter 21	Miscellaneous edible preparations	
21.01	<p>Production from non-originating materials of any heading, provided that:</p> <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained; - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product. 	
2102.10 2103.20	CTH	
2103.30	Production from non-originating materials of any heading.	
2103.90	CTSH	
2104.10-	CTH, provided that:	

2106.10	- all the materials of Chapter 4 used are wholly obtained; - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product	
2106.90	CTH, provided that: - all the materials of Chapter 4 used are wholly obtained; - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30% of the weight of the product	
Chapter 22	Beverages, spirits and vinegar	
22.01	CTH	
22.02	CTH provided that: - all the materials of Chapter 4 used are wholly obtained; - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product.	
22.03	CTH	
22.04-22.06	CTH, except from headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61, 2009.69 used are wholly obtained	
22.07	CTH except from headings 22.08, provided that all the materials of Chapter 10, subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained	
2208.20	CTH except from headings 22.07 provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.	
2208.30	Production of non-originating materials of any heading	
2208.40- 2208.90	CTH except from headings 22.07 provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.	
2209.00	CTH, except from headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61, 2009.69 used are wholly obtained	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	
23.01-23.02	CTH	
2303.10	CTH, provided that the weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product.	
2303.20-23.08	CTH	
23.09	CTH, provided that:	

	<ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained; - the total weight of non-originating materials of Chapter 3 used does not exceed 40% of the weight of the product - the total weight of non-originating materials of Chapters 10 and 11 and headings 23.02 and 23.03 used does not exceed 20 % of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product. 	
Chapter 24	Tobacco and manufactured tobacco substitutes	
24.01	Production in which all materials of heading 24.01 are wholly obtained.	
2402.10- 2402.20	CTH except from smoking tobacco of subheading 2403.19 in which at least 10% by weight of all materials of heading 24.01 used is wholly obtained	
2403.11- 2404.11	CTH provided that at least 10% by weight of all materials of heading 24.01 used is wholly obtained.	
2404.12- 2404.99	CTH or MaxNOM 50% (EXW)	
SECTION V	MINERAL PRODUCTS <i>Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex XX</i>	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	
2501	CC	
25.01-25.30	CTH; or MaxNOM 70% (EXW)	
Chapter 26	Ores, slag and ash	
26.01-26.21	CTH	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	
27.01-27.09	Production from non-originating materials of any heading.	
27.10	Production from non-originating materials of any heading except from non-originating biodiesel of subheading 3824.99 or 3826.00; or Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and	

	subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment.	
27.11-27.15	Production from non-originating materials of any heading	
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES <i>Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex XX</i>	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	
28.01-28.13	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
28.14-28.15	CTH or Max NOM 50% (EXW)	
28.16-2837.20	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
2839.11- 2839.19	CTH; or MaxNOM 50 % (EXW)	
2839.90- 2853.90	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
Chapter 29	Organic chemicals	
2901-2902	CTSH or a chemical reaction, purification, or isomer separation is undergone;	
2903-2905.42	CTSH	

	<p>or</p> <p>A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50% (EXW)</p>	
2905.43-44	CTH except from subheading 3824.60	
2905.45	CTH except from 15.11 and 15.13	
2905.49- 2905.59	<p>CTSH; or</p> <p>A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW)</p>	
2906.11	CTSH	
2906.12- 2916.14	<p>CTSH; or</p> <p>A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW)</p>	
2916.15	CTSH	
2916.16- 2918.13	<p>CTSH; or</p> <p>A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW)</p>	
2918.14- 2918.15	CTSH	
2918.16- 2922.39	<p>CTSH; or</p> <p>A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;</p> <p>or</p> <p>MaxNOM 50 % (EXW)</p>	

2922.41	CTH	
2922.42- 2942.00	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
Chapter 30	Pharmaceutical products	
30.01-30.06	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
Chapter 31	Fertilisers	
31.01-31.02	CTH or MaxNOM 50% (EXW)	
31.03	CTSH	
31.04-31.05	CTH or MaxNOM 50% (EXW)	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	
32.01-32.02	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
32.03-32.06	CTH or Max NOM 50% (EXW)	
32.07-3215	CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product; or	

	Max NOM 50% (EXW)	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	
3301.12- 3301.90	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
3302.10	CTH, however, non-originating materials of subheading 3302.10 may be used, provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 50 % (EXW)	
3302.90	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
3303	Production from non-originating materials of any heading.	
3304 -33.07	CTH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	
34.01 – 34.03	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;	

	or MaxNOM 50 % (EXW)	
34.04 – 34.07	CTH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	
35.01	CTH	
3502.11- 3502.19	CTH except from headings 04.07 and 04.08.	
3502.20- 3504.00	CTH	
35.05	CTH except from heading 11.08.	
35.06-35.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	
36.01-36.02	CTH A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
36.03-36.06	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
Chapter 37	Photographic or cinematographic goods	
37.01-37.07	CTSH; A chemical reaction, purification, mixing and blending, production	

	of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
Chapter 38	Miscellaneous chemical products	
38.01-38.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
38.08	CTH A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
3809.10	CTH except from headings 11.08 and 35.05.	
3809.91- 3818.00	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
3819	CTH or MaxNOM 50% (EXW)	
3820-3822	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
38.23	CTSH	
3824.10	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or	

	biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
3824.30	CTH; or MaxNOM 50 % (EXW)	
3824.40- 3824.50	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
3824.60	CTH except from subheadings 2905.43 and 2905.44	
3824.81-3825	CTSH; A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
38.26	Production in which biodiesel is obtained through transesterification or esterification	
38.27	CTSH; A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)	
SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF <i>Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex xxx</i>	
Chapter 39	Plastics and articles thereof	
39.01-39.15	CTH	
39.16-39.26	CTH; or MaxNOM 50 % (EXW)	
Chapter 40	Rubber and articles thereof	
40.01	CC	

40.02 – 40.11	CTH	
4012.11- 4012.19	CTSH; or Retreading of used tyres.	
4012.20- 4017.00	CTH	
SECTION VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLE OF ANIMAL GUT(OTHER THAN SILK-WORM GUT)	
Chapter 41	Raw hides and skins (other than furskins) and leather	
41.01-4104.19	CTH	
4104.41- 4104.49	CTSH except from subheadings 4104.41 to 4104.49.	
4105.10	CTH	
4105.30	CTSH	
4106.21	CTH	
4106.22	CTSH	
4106.31	CTH	
4106.32- 4106.40	CTSH	
4106.91	CTH	
4106.92	CTSH	
41.07-41.13	CTH except subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92 may be used provided that they undergo a retanning operation.	
4114.10	CTH	
4114.20	CTH except subheadings 4104 41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and 4107. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and 4107 may be used provided that they undergo a retanning operation.	
41.15	CTH	

Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	
42.01-42.06	CTH; or MaxNOM 50 % (EXW)	
Chapter 43	Furskins and artificial fur; manufactures thereof	
43.01-4302.20	CTH; or MaxNOM 50 % (EXW)	
4302.30	CTSH	
43.03-43.04	CTH; or MaxNOM 50 % (EXW)	
SECTION IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	
Chapter 44	Wood and articles of wood; wood charcoal	
44.01-44.21	CTH; or MaxNOM 50 % (EXW)	
Chapter 45	Cork and articles of cork	
45.01-45.04	CTH; or MaxNOM 50 % (EXW)	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	
46.01-46.02	CTH; or MaxNOM 50 % (EXW)	
SECTION X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	
47.01-47.07	CTH; or MaxNOM 50 % (EXW)	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	
48.01-48.23	CTH; or MaxNOM 50 % (EXW)	

Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	
49.01-49.11	CTH; or MaxNOM 50 % (EXW)	
SECTION XI	TEXTILES AND TEXTILE ARTICLES	
	<i>Section note: For definitions and terms used for and tolerances applicable to certain products made of textile materials see Notes 6,7 and 8 of Annex [XX]</i>	
Chapter 50	Silk	
50.01-50.02	CTH	
50.03		
- <i>Carded or combed:</i>	Carding or combing of silk waste.	
- <i>Others:</i>	CTH	
50.04-50.05	Spinning of natural fibres; or Extrusion of man-made fibres accompanied by spinning or by twisting.	
50.06		
- <i>Silk yarn and yarn spun from silk waste:</i>	Spinning of natural fibres; [or] Extrusion of man-made fibres accompanied by spinning or twisting.	
- <i>Silk-worm gut:</i>	CTH	
50.07	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving; or Weaving accompanied by dyeing; or Yarn dyeing accompanied by weaving; or	

	Printing (as standalone operation)	
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	
51.01-51.05	CTH	
51.06-51.10	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning.	
51.11-51.13	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; or Weaving accompanied by dyeing; or Yarn dyeing accompanied by weaving; or Printing (as standalone operation)	
Chapter 52	Cotton	
52.01-52.03	CTH	
52.04-52.07	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning.	
52.08-52.12	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; or Weaving accompanied by dyeing or by coating; or Yarn dyeing accompanied by weaving; or Printing (as standalone operation)	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	
53.01-53.05	CTH	
53.06-53.08	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning.	
53.09-53.11	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; or Weaving accompanied by dyeing or by coating; or Yarn dyeing accompanied by weaving; or Printing (as standalone operation)	
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	

54.01-54.06	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres.	
54.07-54.08	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; or Weaving accompanied by dyeing or by coating; or Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product; or Printing (as standalone operation)	
Chapter 55	Man-made staple fibres	
55.01-55.07	Extrusion of man-made fibres.	
55.08-55.11	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning.	
55.12-55.16	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; or Weaving accompanied by dyeing or by coating; or Yarn dyeing accompanied by weaving; or Printing (as standalone operation)	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	
56.01	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres; or Wadding formation; or Flocking accompanied by dyeing or with printing.	
56.02		
- <i>Needleloom</i> <i>Felt:</i>	Extrusion of man-made fibres accompanied by fabric formation; however: – non-originating polypropylene filament of heading 54.02; or – non-originating polypropylene fibres of heading 55.03 or 55.06; or – non-originating polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the EXW of the product; or Fabric formation alone in the case of felt made from natural fibres.	
- <i>Others:</i>	Extrusion of man-made fibres accompanied by fabric formation; or Fabric formation alone in the case of other felt made from natural fibres.	

5603.11 – 5603.14	Production from - directionally or randomly oriented filaments; or - substances or polymers of natural or man-made origin; followed in both cases by bonding into a nonwoven.	
5603.91- 5603.94	Production from - directionally or randomly oriented staple fibres; or - chopped yarns, of natural or man-made origin; followed in both cases by bonding into a nonwoven.	
56.04		
- <i>Rubber thread and cord, textile covered</i>	Production from rubber thread or cord, not textile covered.	
- <i>Other</i>	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres.	
56.05	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres.	
56.06	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres; [or] Spinning accompanied by flocking; or Flocking accompanied by dyeing.	
56.07-56.09	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres	
Chapter 57	Carpets and other textile floor coverings <i>Chapter note: For products of this Chapter non-originating jute fabric may be used as a backing.</i>	
57.01-57.05	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Production from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Tufting or weaving of man-made filament yarn combined with	

	coating or with laminating; Extrusion of man-made fibres combined with nonwoven techniques including needle punching.	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	
58.01-58.04	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or with tufting; or Weaving accompanied by dyeing or by flocking or by coating; or Flocking accompanied by dyeing or by printing; or Yarn dyeing combined with weaving; or Printing (as standalone operation)	
58.05	CTH	
58.06-58.09	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or with tufting; or Weaving accompanied by dyeing or by flocking or by coating; or Flocking accompanied by dyeing or by printing; or Yarn dyeing combined with weaving; or Printing (as standalone operation)	
58.10	MaxNOM 50% (EXW)	
58.11	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or with tufting; or Weaving accompanied by dyeing or by flocking or by coating; or Flocking accompanied by dyeing or by printing; or Yarn dyeing combined with weaving; or Printing (as standalone operation)	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	
59.01	Weaving accompanied by dyeing or by flocking or by coating; or Flocking accompanied by dyeing or by printing.	
59.02		
- <i>Containing not more than</i>	Weaving	

90% by weight of textile materials:		
- Others:	Extrusion of man-made fibres accompanied by weaving.	
59.03	Weaving, knitting or crocheting, accompanied by dyeing or by coating; or Printing (as standalone operation)	
59.04	Calendaring combined with dyeing, coating, laminating or metalizing; or Weaving combined with dyeing or with coating or with laminating or with metalising. Non-originating jute fabric may be used as a backing.	
59.05		
- Impregnated, coated, covered or laminated with rubber, plastics or other materials:	Weaving accompanied by dyeing or by coating.	
- Others:	Spinning of natural and/or man-made staple or extrusion of man-made filament yarn, in each case accompanied by weaving; or Weaving accompanied by dyeing or by coating; or Printing (as standalone operation)	
59.06		
- Knitted or crocheted fabrics:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting; or Knitting accompanied by dyeing or coating; or Dyeing of yarn of natural fibres accompanied by knitting.	
- Other fabrics made of synthetic filament yarn, containing more than	Extrusion of man-made fibres accompanied by weaving.	

90% by weight of textile materials:		
- Others:	Weaving accompanied by dyeing or by coating; or Dyeing of yarn of natural fibres accompanied by weaving	
59.07	Weaving accompanied by dyeing or by flocking or by coating; or Flocking accompanied by dyeing or by printing; or Printing (as standalone operation)	
59.08		
- Incandescent gas mantles, impregnated:	Production from tubular knitted gas-mantle fabric.	
- Others:	CTH	
59.09-59.11		
- Polishing discs or rings other than of felt of heading 5911	Weaving	
- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not	Extrusion of man-made fibres or spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving; or Weaving accompanied by dyeing or by coating. Only the following yarns may be used: - Coir yarn, - 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),	

<i>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 5911</i>	- 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.	
- <i>Others</i>	Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving; or Weaving accompanied by dyeing or by coating.	
Chapter 60	Knitted or crocheted fabrics	
60.01-60.06	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting; or Knitting accompanied by dyeing or by flocking or by coating; or Flocking accompanied by dyeing or by printing; or Dyeing of yarn of natural fibres accompanied by knitting; or Twisting or texturing accompanied by knitting provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 47.5% of the ex-works price of the product.	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	
61.01-61.17		
- <i>Obtained by sewing together or</i>	Knitting and making-up (including cutting).	

<i>otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:</i>		
<i>- Others:</i>	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products); or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products).	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	
62.01	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.02		
<i>- Women's, girls' and babies' clothing and clothing accessories for babies, embroidered:</i>	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40% of the ex-works price of the product.	
<i>- Others:</i>	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.03	Weaving accompanied by making-up (including cutting); or	

	Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.04		
- <i>Women's, girls' and babies' clothing and clothing accessories for babies, embroidered:</i>	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40% of the ex-works price of the product.	
- <i>Others:</i>	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.05	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.06		
- <i>Women's, girls' and babies' clothing and clothing accessories for babies, embroidered:</i>	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40% of the ex-works price of the product.	
- <i>Others:</i>	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.07-62.08	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.09		
- <i>Women's, girls' and babies'</i>	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40% of	

<i>clothing and clothing accessories for babies, embroidered:</i>	the ex-works price of the product.	
- <i>Others:</i>	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.10		
- <i>Fire-resistant equipment of fabric covered with foil of aluminised polyester:</i>	Weaving accompanied by making-up (including cutting); or Coating provided that the value of non-originating uncoated fabric used does not exceed 40 % of the ex-works price of the product, accompanied by making-up (including cutting).	
- <i>Others:</i>	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.11		
- <i>Women's, girls' and babies' clothing and clothing accessories for babies,, embroidered:</i>	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40% of the ex-works price of the product.	
- <i>Others:</i>	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.12		
- <i>Obtained by sewing together or otherwise assembling,</i>	Knitting and making-up (including cutting).	

<i>two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:</i>		
<i>- Others:</i>	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products); or Dyeing of yarn of natural fibres accompanied by knitting (knit to shape products).	
62.13-62.14		
<i>- Embroidered</i>	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40% of the ex-works price of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation)	
<i>- Others:</i>	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.15	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.16		
<i>- Fire-resistant equipment of fabric covered with foil of aluminised polyester:</i>	Weaving accompanied by making-up (including cutting); or Coating provided that the value of non-originating uncoated fabric used does not exceed 40% of the ex-works price of the product, accompanied by making-up (including cutting).	

- <i>Others:</i>	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.17		
- <i>Embroidered:</i>	Weaving accompanied by making-up (including cutting); [or] Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40% of the ex-works price of the product.	
- <i>Fire-resistant equipment of fabric covered with foil of aluminised polyester:</i>	Weaving accompanied by making-up (including cutting); or Coating provided that the value of non-originating uncoated fabric used does not exceed 40% of the ex-works price of the product, accompanied by making-up (including cutting).	
- <i>Interlinings for collars and cuffs, cut out:</i>	CTH, and in which the value of all the non-originating materials used does not exceed 40% of the ex-works price of the product.	
- <i>Others:</i>	Weaving accompanied by making-up (including cutting)	
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	
63.01-63.04		
- <i>Of felt, of nonwovens:</i>	Extrusion of man-made or use of natural fibres, in each case accompanied by non-woven process including needle punching and making-up (including cutting).	
- <i>Others:</i>		
-- <i>Embroidered:</i>	Weaving or knitting accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the non-originating unembroidered fabric used does not exceed 40% of the ex-works price of the product.	
-- <i>Others:</i>	Weaving or knitting accompanied by making-up (including cutting).	
63.05	Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, accompanied by weaving or knitting and making-up (including cutting).	
63.06		

- <i>Of nonwovens:</i>	Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching.	
- <i>Others:</i>	Weaving accompanied by making-up (including cutting); or Coating provided that the value of the non-originating uncoated fabric used does not exceed 40% of the ex-works price of the product, accompanied by making-up (including cutting).	
63.07	MaxNOM 40% (EXW)	
63.08	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set.	
63.09-63.10	CTH	
SECTION XII	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLE OF HUMAN HAIR	
Chapter 64	Footwear, gaiters and the like; parts of such articles	
64.01-64.05	Production from non-originating materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406.	
64.06	CTH	
Chapter 65	Headgear and Parts Thereof	
65.01-65.05	CTH	
6506.10 - 6506.91	CTH	
6506.99 – 6507.00	CTH	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	
66.01-66.03	CTH;	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	
67.01-67.04	CTH	
SECTION	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,	

XIII	MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	
68.01-68.15	CTH; or MaxNOM 70 % (EXW)	
Chapter 69	Ceramic products	
69.01-69.14	CTH	
Chapter 70	Glass and glassware	
70.01-70.09	CTH; or MaxNOM 50 % (EXW)	
70.10	CTH	
70.11	CTH; or MaxNOM 50 % (EXW).	
70.13	CTH except from heading 7010	
70.14-70.20	CTH; or MaxNOM 50 % (EXW)	
SECTION XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI- PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
7101	CC	
71.02-71.05	Production from non-originating materials of any heading	
71.06		
- <i>Unwrought:</i>	CTH except from headings 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.	
- <i>Semi- manufactured or in powder form:</i>	Production from non-originating unwrought precious metals	

71.07 - <i>Metals clad with precious metals, semi-manufactured:</i>	Production from metals clad with precious metals, unwrought	
- <i>Others:</i>	CTH	
71.08		
- <i>Unwrought:</i>	CTH except from headings 71.06, 71.08, and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification	
- <i>Semi-manufactured or in powder form:</i>	Production from non-originating unwrought precious metals	
71.09		
<i>Metals clad with precious metals, semi-manufactured:</i>	Production from metals clad with precious metals, unwrought	
<i>Others</i>	CTH	
71.10		
- <i>Unwrought:</i>	CTH except from headings 71.06, 71.08, and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification	
- <i>Semi-manufactured or in powder form:</i>	Production from non-originating unwrought precious metals.	
71.11	Production from non-originating materials of any heading	

71.12	CTH	
71.13-71.15	CTH or MaxNOM 50% (EXW)	
71.16	CTH	
71.17	CTH or MaxNOM 50% (EXW)	
71.18	CTH	
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL	
Chapter 72	Iron and Steel	
72.01-72.06	CTH	
72.07	CTH except from heading 72.06	
72.08-72.13	CTH except from headings 72.08 to 72.17	
72.14	CTH except from headings 72.08 to 72.17	
72.15-72.17	CTH except from non-originating materials of headings 72.08 to 72.17	
7218.10	CTH	
72.18.91	CTH except from 7202.90	
7218.99	CTH	
72.19-72.21	CTH except from headings 72.19 to 72.23	
72.22-72.23	CTH except from headings 72.19 to 72.23	
7224	CTH	
72.25-72.29	CTH except from headings 72.25 to 72.29	
Chapter 73	Articles of iron or steel	
7301.10	CC except from headings 72.08 to 72.17	
7301.20	CC	
73.02	CC except from headings 72.08 to 72.17	

73.03	CC	
73.04	CC except from non-originating materials of headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29.	
73.05 – 73.06	CC except from non-originating materials of headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29.	
73.07		
- <i>Tube or pipe fittings of stainless steel:</i>	CTH. However, forged blanks classified under headings 7218 and 7304 may be used provided that their value does not exceed 50% of the EXW price of the product.	
- <i>Others:</i>	CTH	
73.08	CTH except from subheading 7301.20.	
7309.00-7315.19	CTH	
7315.20	CTH; or MaxNOM 50 % (EXW)	
315.81-7326.90	CTH	
Chapter 74	Copper and articles thereof	
74.01-74.02	CTH	
74.03	Production from non-originating materials of any heading	
74.04-74.07	CTH	
74.08	CTH and MaxNOM 50% (EXW)	
74.09-74.19	CTH	
Chapter 75	Nickel and articles thereof	
75.01	CTH	
75.02	CC	
75.03-75.08	CTH	
Chapter 76	Aluminium and articles thereof	
76.01	CTH and MaxNOM 50% (EXW); or Thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
76.02	CTH	

76.03-76.04	CTH and MaxNOM 50% (EXW)	
7605	CTH and MaxNOM 50% (EXW)	
7606	CTH and MaxNOM 50% (EXW)	
7607-7616	CTH and MaxNOM 50% (EXW)	
Chapter 78	Lead and articles thereof	
7801.10	Production from non-originating materials of any heading	
78.01.91- 78.06	CTH	
Chapter 79	Zinc and articles thereof	
79.01-79.07	CTH	
Chapter 80	Tin and articles thereof	
8001.10	CTH	
8001.20	CTH	
80.02	CTH	
80.03-80.07	CTH	
Chapter 81	Other base metals; cermets; articles thereof	
81.01-81.13	Production from non-originating materials of any heading	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	
8201.10- 8205.70	CTH; or MaxNOM 50 % (EXW)	
8205.90		
sets	CTH; however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 20 % of the EXW of the set.	
other	CTH; or MaxNOM 50 % (EXW)	
82.06	CTH except from headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 20 % of the EXW of the set.	
8207.13- 8207.40	CTH; or MaxNOM 50 % (EXW)	

8207.50	CTH	
8207.70- 8207.80	CTH; or MaxNOM 50 % (EXW)	
8207.90	CTH	
8208.10	CTH; or MaxNOM 50 % (EXW)	
8208.20	CTH	
8208.30- 8210.00	CTH; or MaxNOM 50 % (EXW)	
8211.10	CTH; however, non-originating tools of heading 8211 may be incorporated into the set, provided that their total value does not exceed 20 % of the EXW of the set.	
8211.91- 8211.92	CTH	
8211.93- 8214.10	CTH; or MaxNOM 50 % (EXW)	
8214.20		
sets	CTH; however, non-originating tools of heading 8214 may be incorporated into the set, provided that their total value does not exceed 20 % of the EXW of the set.	
Other	CTH; or MaxNOM 50 % (EXW)	
8214.90	CTH; or MaxNOM 50 % (EXW)	
8215.10- 8215.20	CTH; however, non-originating tools of heading 8215 may be incorporated into the set, provided that their total value does not exceed 20 % of the EXW of the set.	
8215.91	CTH; or MaxNOM 50 % (EXW)	
8215.99	CTH	
Chapter 83	Miscellaneous articles of base metal	
83.01-83.11	CTH; or MaxNOM 50 % (EXW).	
SECTION XVI	MACHINERY AND MECHANICAL APPLIANCE; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE	

	AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
8401.10- 8402.11	CTH; or MaxNOM 50% (EXW)	
8402.12	CTSH; or Max NOM 50% (EXW)	
8402.19-84.06	CTH; or MaxNOM 50 % (EXW)	
84.07-84.08	MaxNOM 50 % (EXW)	
84.09-8413.19	CTH; or MaxNOM 50 % (EXW)	
8413.20- 8413.30	CTH; or Max NOM 50% (EXW)	See Appendix 2
8413.40	CTH; or MaxNOM 50% (EXW)	
8413.50- 8413.60	CTH; or Max NOM 50% (EXW)	See Appendix 2
8413.70- 8414.59	CTH; or MaxNOM 50% (EXW)	
8414.60	CTSH; or MaxNOM 50% (EXW)	
8414.70	CTH; or MaxNOM 50% (EXW)	
8414.80	CTH; or Max NOM 50% (EXW)	See Appendix 2
8414.90- 8417.10	CTH; or MaxNOM 50% (EXW)	
8417.20	CTSH; or MaxNOM 50% (EXW)	
8417.80- 8419.50	CTH; or MaxNOM 50%(EXW)	
8419.60	CTSH; or MaxNOM 50% (EXW)	

8419.81- 8421.19	CTH; or MaxNOM 50% (EXW)	
8421.21	CTSH; or MaxNOM 50% (EXW)	
8421.22- 8421.31	CTH; or MaxNOM 50% (EXW)	
8421.32	CTSH; or MaxNOM 50% (EXW)	
8421.39- 8423.30	CTH; or MaxNOM 50% (EXW)	
8423.81	CTSH; or MaxNOM 50% (EXW)	
8423.82- 8424.30	CTH; or MaxNOM 50% (EXW)	
8424.41- 8424.49	CTSH; or MaxNOM 50% (EXW)	
8424.82- 8424.90	CTH; or MaxNOM 50% (EXW)	
84.25-8427.20	CTH except from heading 84.31; or MaxNOM 50 % (EXW)	
8427.90	CTH; or Max NOM 50% (EXW)	
8428.10- 8430.69	CTH except from heading 84.31; or MaxNOM 50 % (EXW)	
8431.10- 8443.17	CTH; or MaxNOM 50% (EXW)	
8443.19	CTSH; or MaxNOM 50% (EXW)	
8443.31- 8443.99	CTH; or MaxNOM 50% (EXW)	
84.44 -84.47	CTH except from heading 84.48; or MaxNOM 50 % (EXW)	
8448.11- 8452.21	CTH; or MaxNOM 50% (EXW)	
8452.29	CTH; or Max NOM 50% (EXW)	See Appendix 2
8452.30-	CTH; or	

8452.90	MaxNOM 50% (EXW)	
8453.10	CTSH; or Max NOM 50% (EXW)	
8453.20- 8455.90	CTH; or MaxNOM 50% (EXW)	
8456.11- 8457.20	CTH except from heading 84.66; or MaxNOM 50 % (EXW)	
8457.30	CTH; or MaxNOM 50% (EXW)	
8458.11- 8461.50	CTH except from heading 84.66; or MaxNOM 50 % (EXW)	
8461.90	CTH; or MaxNOM 50% (EXW)	
8462.10	CTH except from heading 84.66; or MaxNOM 50 % (EXW)	
8462.11	CTH; or MaxNOM 50% (EXW)	
8462.19- 8462.21	CTH except from heading 84.66; or MaxNOM 50 % (EXW)	
8462.22	CTH; or MaxNOM 50% (EXW)	
8462.23	CTH except from heading 84.66; or MaxNOM 50 % (EXW)	
8462.26	CTH; or MaxNOM 50% (EXW)	
8462.29- 8465.95	CTH except from heading 84.66; or MaxNOM 50 % (EXW)	
8465.96	CTH; or MaxNOM 50% (EXW)	
8465.99	CTH except from heading 84.66; or MaxNOM 50 % (EXW)	
8466.10- 8466.94	CTH; or MaxNOM 50% (EXW)	
8467.11	CTH; or Max NOM 50% (EXW)	See Appendix 2
8467.19- 8467.22	CTH; or MaxNOM 50% (EXW)	

8467.29	CTH; or Max NOM 50% (EXW)	See Appendix 2
8467.81	CTH; or MaxNOM 50% (EXW)	
8467.89	CTH; or Max NOM 50%;	See Appendix 2
8467.91- 8468.90	CTH; or MaxNOM 50% (EXW)	
8470.10- 8472.90	CTH except from heading 84.73; or MaxNOM 50 % (EXW)	
8473.21- 8477.51	CTH; or MaxNOM 50% (EXW)	
8477.59	CSTH; or MaxNOM 50%(EXW)	
8477.80- 8477.90	CTH; or MaxNOM 50% (EXW)	
8478.10	CTSH; or MaxNOM 50% (EXW)	
8478.90- 8479.60	CTH; or MaxNOM 50% (EXW)	
8479.71- 8479.81	CTSH; or MaxNOM 50% (EXW)	
8479.82- 8480.79	CTH; or MaxNOM 50% (EXW)	
8481.10- 8481.80	CTH; or Max NOM 50% (EXW)	See Appendix 2
8481.90	CTH; or MaxNOM 50% (EXW)	
8482.10- 8482.20	CTH; or Max NOM 50% (EXW)	See Appendix 2
8482.30- 8482.50	CTH; or MaxNOM 50% (EXW)	
8482.80- 8482.91	CTH; or Max NOM 50% (EXW)	See Appendix 2
8482.99- 8487.90	CTH; or MaxNOM 50% (EXW)	
Chapter 85	Electrical machinery and equipment and parts thereof; sound	

	recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	
8501.10- 8501.20	CTH except from heading 85.03; or MaxNOM 50 % (EXW)	
8501.31	CTH except from heading 85.03; or MaxNOM 50 % (EXW)	See Appendix 2
8501.32- 8501.34	CTH except from heading 85.03; or MaxNOM 50 % (EXW)	
8501.40	CTH except from heading 85.03; or MaxNOM 50 % (EXW)	See Appendix 2
8501.51- 8502.40	CTH except from heading 85.03; or MaxNOM 50 % (EXW)	
8503.00- 8504.10	CTH; or MaxNOM 50% (EXW)	
8504.21- 8504.31	CTH; or Max NOM 50% (EXW)	See Appendix 2
8504.32- 8504.33	CTH; or MaxNOM 50% (EXW)	
8504.34	CTH; or Max NOM 50% (EXW)	See Appendix 2
8504.40- 8515.21	CTH; or MaxNOM 50% (EXW)	
8515.29	CTSH; or MaxNOM 50% (EXW)	
8515.31- 8516.33	CTH; or MaxNOM 50% (EXW)	
8516.40	CTSH; or MaxNOM 50% (EXW)	
8516.50	CTH; or MaxNOM 50% (EXW)	
8516.60	CTSH; or MaxNOM 50% (EXW)	
8516.71	CTH; or Max NOM 50% (EXW)	See Appendix 2
8516.72	CTSH; or MaxNOM 50% (EXW)	

8516.79- 8518.10	CTH; or MaxNOM 50% (EXW)	
8518.21- 8418.29	CTSH; or MaxNOM 50% (EXW)	
8518.30- 8518.90	CTH; or MaxNOM 50% (EXW)	
8519.20- 8521.90	CTH except from heading 85.22; or MaxNOM 50 % (EXW).	
85.22-85.24	CTH; or MaxNOM 50 % (EXW)	
85.25.50- 8528.62	CTH except from heading 85.29; or MaxNOM 50 % (EXW)	
8528.69- 8528.71	CTH; or MaxNOM 50% (EXW)	
8528.72	CTH except from heading 85.29; or MaxNOM 50 % (EXW)	
8528.73	CTH; or MaxNOM 50 % (EXW)	
8529.10- 8534.00	CTH; or MaxNOM 50 % (EXW)	
8535.10- 8535.90	CTH except from heading 85.38; or MaxNOM 50 % (EXW)	
8536.10- 8536.20	CTH except from heading 85.38; or MaxNOM 50 % (EXW)	See Appendix 2
8536.30	CTH except from heading 85.38; or MaxNOM 50 % (EXW);	
8536.41- 8536.49	CTH except from heading 85.38; or MaxNOM 50 % (EXW)	See Appendix 2
8536.50	CTH except from heading 85.38; or MaxNOM 50 % (EXW)	
8536.61- 8536.90	CTH except from heading 85.38; or MaxNOM 50 % (EXW)	See Appendix 2
8537.10- 8537.20	CTH except from heading 85.38; or MaxNOM 50 % (EXW)	
85.38-85.42	CTH; or MaxNOM 50 % (EXW)	
8543.10	CTSH; or	

	MaxNOM 50% (EXW)	
8543.20	CTH; or MaxNOM 50 % (EXW)	
8543.30	CTSH; or MaxNOM 50% (EXW)	
8543.40	CTH; or MaxNOM 50 % (EXW)	
8543.70	CTH; or Max NOM 50% (EXW)	See Appendix 2
8543.90	CTH; or MaxNOM 50 % (EXW)	
85.44-85.48	MaxNOM 50 % (EXW)	
85.49	CTH; or MaxNOM 50 % (EXW)	
SECTION XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	
86.01-86.09	CTH however materials from heading 86.07 may be used provided they do not exceed 50% of Ex Work Price of the final product or MaxNom 50% (EXW)	
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	
87.01-87.07	MaxNOM 45 % (EXW)	
87.08-87.11	CTH; or MaxNOM 50 % (EXW)	
87.12	55% MaxNOM 50% (EXW) over 10 years as of EIF; 50% MaxNOM (EXW) as of year 11	
87.13-87.16	CTH; or MaxNOM 50 % (EXW)	
Chapter 88	Aircraft, spacecraft, and parts thereof	
88.01-88.05	CTH; or MaxNOM 50 % (EXW)	

Chapter 89	Ships, boats and floating structures	
89.01-89.08	CC; or MaxNOM 40% (EXW)	
SECTION XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
9001.10-9001.40	CTH; or MaxNOM 50 % (EXW)	
9001.50	CTH; or Production in which one of the following operations is made: - surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; or - coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer; or MaxNOM 50 % (EXW)	
9001.90-9027	CTH; or MaxNOM 50 % (EXW)	
90.28	CTH; or Max NOM 50% (EXW)	See Appendix 2
90.29	CTSH or MaxNOM 50% (EXW)	
90.30-9033	CTH; or MaxNOM 50 % (EXW).	
Chapter 91	Clocks and watches and parts thereof	
91.01-91.14	CTH; or MaxNOM 50 % (EXW)	
Chapter 92	Musical instruments; parts and accessories of such articles	
92.01-92.09	CTH provided that the value of materials of heading 9209 does not exceed 50% of the ex-works price of the final product; or Max NOM 50% (EXW)	
SECTION	ARMS AND AMMUNITION; PARTS AND ACCESSORIES	

XIX	THEREOF	
Chapter 93	Arms and ammunition; parts and accessories thereof	
93.01-93.07	MaxNOM 50 % (EXW)	
SECTION XX	MISCELLANEOUS MANUFACTURED ARTICLES	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	
9401.10	CTH; or MaxNOM 50% (EXW)	
9401.20	CTSH; or MaxNOM 50% (EXW)	
9401.31- 9406.90	CTH; or MaxNOM 50% (EXW)	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	
95.03	CTH; or MaxNOM 60% (EXW)	
95.04-95.05	CTH; or MaxNOM 50% (EXW)	
95.06-95.07	CTH; or Max NOM 60% (EXW)	
95.08	CTH; or MaxNOM 50 % (EXW)	
Chapter 96	Miscellaneous manufactured articles	
96.01-96.04	CTH; or MaxNOM 50 % (EXW)	
96.05	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set. However, 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 non-originating products does not exceed 20% of the EXW of the set.	
96.06-9608.40	CTH; or MaxNOM 50 % (EXW)	
9608.50	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set. However, 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 non-originating products does not exceed 20% of the EXW of the set.	
9608.60-96.20	CTH; or MaxNOM 50 % (EXW)	
SECTION XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	
Chapter 97	Works of Art, Collectors' Pieces and Antiques	
97.01-97.06	CTH	

Appendix 3-B-1

1. For the products listed in the table below, the corresponding rules of origin are alternatives to those set out in Annex 3-B (Product-specific rules of origin), within the limits of the applicable annual quota.
2. A statement on origin made out pursuant to Table 1 of this Appendix shall contain the following statement: "Origin quotas – Product originating in accordance with Table 1 of Appendix 1 to Annex II".
3. In the Union, any quantities referred to in this Appendix shall be managed by the European Commission, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable law in the Union.
4. The origin quota shall be administered by the European Commission on a calendar year basis with the full quota volume to be made available on January 1st of each year and it shall be managed on a first-come first-served basis. Should the Agreement enter into force on any other date than 1st January, the Parties shall calculate the available quota volume of this origin quota by discounting the volume corresponding to the period running between the 1st of January and the date of entry into force of that Chapter.

Table 1 – Annual quota allocation for crab products

Harmonized System classification (HS 2022)	Product description	Alternative products specific rule	Annual quota (t)
160510	- Crab	CTH	376

Appendix 3-B-2

Products referred to in Paragraph 2 of Article 3 (Cumulation of Origin) for which materials originating in Japan or in ASEAN member states may be considered as materials originating in Indonesia

HS codes	Countries with which cumulation is possible
848210, 848220, 848280, 848291, 854370	Japan
841320, 841330, 841350, 841360, 841480, 845229, 846711, 846729, 846789, 848110, 848120, 848130, 848140, 848180, 850131, 850140, 850421, 850422, 850423, 850431, 850434, 851671, 853610, 853620, 853641, 853649, 853661, 853669, 853670, 853690	ASEAN countries
9028	Singapore, Vietnam

ANNEX 3-C

TEXT OF THE STATEMENT ON ORIGIN

The statement on origin must be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Bulgarian version

Croatian version

Czech version

Danish version

Dutch version

English version

(Period: from _____ to _____ ⁽³⁾)

The exporter of the products covered by this document (Exporter Reference No ... ⁽⁴⁾) declares that, except where otherwise clearly indicated, these products are of ... ⁽⁵⁾ preferential origin.

.....⁽⁶⁾

(Place and date)

.....

(Printed name and signature⁽⁷⁾ of the exporter)

³ When the statement on origin is completed for multiple shipments of identical originating products within the meaning of Article 18 (Statement on Origin), indicate the period for which the statement on origin will apply. The period shall not exceed twelve months. All importations of the product must occur within the period indicated. Where a period is not applicable, the field can be left blank.

⁴ Indicate the reference number through which the exporter is identified. For the EU exporter, this will be the number assigned in accordance with the laws and regulations of the Union. For the Indonesia exporter, this will be the number assigned in accordance with the laws and regulations of Indonesia. Where the exporter has not been assigned a number in accordance with Laws and Regulations of the Parties, this field may be left blank.

⁵ Indicate the origin of the product: Indonesia or the European Union or EU.

⁶ Place and date may be omitted if the information is contained on the document itself.

⁷ If the exporter has been assigned a number, he is not required to sign the statement on origin

Estonian version
Finnish version
French version
German version
Greek version
Hungarian version
Italian version
Latvian version
Lithuanian version
Maltese version
Polish version
Portuguese version
Romanian version
Slovak version
Slovenian version
Spanish version
Swedish version
Indonesian version

ANNEX 3-D

EXPLANATORY NOTES

Article 1 (Definitions)

1. For the purpose of subparagraph (j) of Article 1 (Definitions), the "exporter" is not necessarily the seller that issues the sales invoice for the consignment (third party invoicing). The seller can be located in the territory of a third country.

Article 14 (Non-Alteration)

2. For the purpose of paragraph 4 of Article 14 (Non-Alteration), "in case of doubt" means that the importing Party has the discretion of determining the cases for which the declarant is requested to provide evidence of compliance with Article 14 (Non-Alteration) but it cannot routinely require the submission of that evidence.

Article 19 (Statement on Origin)

3. A statement on origin may be made out when the products to which the statement on origin relates are exported from that party, or after exportation.
4. A statement on origin can be made out on a separate piece of paper, with or without a letterhead. If it is made out on a separate sheet of paper, this separate sheet must either identify the originating goods or make a reference to the invoice or another commercial document, such as a packing list or a delivery note, where the goods are identified.
5. A statement on origin made out on the back of the invoice or another document is acceptable.
6. A statement on origin can be made out by typing, printing, or stamping the text on the invoice or any other document.
7. While the statement on origin must be made out by the exporter, and the exporter shall bear the responsibility to provide sufficient detail to identify the originating product, there is no condition regarding either the identity or the place of establishment of the person completing the invoice or any other document on which the statement on origin is made out, insofar as that document allows clearly identifying the exporter.
8. Where it is not possible or appropriate for the exporter to make out the statement on origin on his invoice or another of his documents, an invoice or another document of a third party may

be used. This may be the case when a consignment of originating products is split in a third country under the conditions of Article 14 (Non-alteration).

9. When the document on which the statement on origin is made out includes originating and non-originating products, they should be identified as such in this document. In this case, non-originating products must be clearly identified separately. There is no set way to identify separately the non-originating products, however, examples of how to do this may include:

- (a) Indicating whether the goods are originating or not in brackets behind every item of goods on the document.
- (b) Two headings on the document, namely originating goods and non-originating goods with the type of goods under the corresponding heading.
- (c) Attribute a number to the goods and indicate which of the numbers relate to originating goods and which are non-originating.

Article 20 (Discrepancies and minor errors)

10. For the purpose of Article 20 (Discrepancies and minor errors), discrepancies or minor errors on the statement on origin that do not create doubts concerning the accuracy of the information contained in the import documentation and that do not affect the originating status of the products themselves, are not reasons to reject a claim for preferential tariff treatment without a request for verification. This may include:

- (a) Typing errors for example, in the description of the product, exporter's or consignee's name or address;
- (b) Typing errors in the text of the statement on origin or in the country of origin of the goods;
- (c) Errors on additional information regarding the exporter or consignee such as the phone number, postal code or email address;

Article 24 (Verification)

11. In case of a verification of a statement on origin presented by the importer, the customs authorities of the importing Party shall not ask the importer to collect himself from the exporter the information specified in paragraphs 2(b) and 2(c) of Article 24.

Article 25 (Administrative Cooperation)

12. As regards the application of paragraph 2 of Article 25 (Administrative Cooperation), the communication of requests for verification and of the notifications of the results thereof between competent authorities of both Parties are to be made through conventional postal mail. In parallel, competent authorities of both Parties may also use auxiliary means such as electronic mail in order to swiftly communicate and ensure the requests or the replies reach the addressee in the relevant Party.

Article 26 (Denial of preferential tariff treatment)

13. In case of a request for administrative cooperation under paragraph 2 of Article 25 (Administrative Cooperation), where no reply has been received by the customs authorities of the importing Party, it is recommended that a reminder is sent to the competent authorities of the exporting Party before the end of the period referred to in paragraph 1(c) of Article 26 (Denial of preferential tariff treatment).
14. It is recommended that the competent authorities of the importing Party verifies with the competent authorities of the exporting Party whether they have effectively received the request before refusing the entitlement to preferential tariff treatment.

ANNEX 3-E

ON THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by Indonesia as originating in the European Union within the meaning of this Agreement.
2. Paragraph 1 applies provided that the Principality of Andorra applies the same preferential tariff treatment as the European Union applies to products falling within Chapters 25 to 97 originating in Indonesia, by virtue of the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra.
3. This Chapter applies *mutatis mutandis* for the purposes of this Annex.

ANNEX 3-F

ON THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by Indonesia as originating in the European Union within the meaning of this Agreement.
2. Paragraph 1 applies provided that the Republic of San Marino applies the same preferential tariff treatment as the European Union applies to products originating in Indonesia, by virtue of the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, done at Brussels on 16 December 1991.
3. This Chapter applies *mutatis mutandis* for the purposes of this Annex.