

**ANNEX 3A**  
**LIST OF PRODUCT SPECIFIC RULES (PSR)**

**Headnotes to the Annex**

1. For the purposes of interpreting the rules of origin in this Annex:

**HS Code** means the nomenclature of the 2022 version of the Harmonized System (HS);

**section** means the sections as set out in the HS Code;

**chapter** means the first two digits of the tariff classification number under the HS Code;

**heading** means the first four digits of the tariff classification number under the HS Code;

**sub-heading** means the first six digits of the tariff classification number under the HS Code.

2. This Annex is set out as follows:

(a) column 1 – HS Code (section, chapter, heading or subheading);

(b) column 2 – Product Description, according to the HS Code;

(c) column 3 – Product-Specific Rule of Origin (Origin Conferring Criteria), and

(d) column 4 – Alternative Product-Specific Rule of Origin (Origin Conferring Criteria).

3. Where a rule is specified in columns 3 and 4, the exporter may apply either the rule set out in column 3 or 4.

4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that sub-heading, heading or chapter as described in column 2.

5. Where a product specific rule requires that the materials used undergo a change in tariff classification or a specific manufacturing or processing operation, the rules shall apply only to non-originating materials.

6. Where a specific rule of origin is defined using the criterion of a change in tariff classification, the rule will be considered to be met only if each of the non-originating materials used in the production of the good has undergone the change in tariff classification.

7. For the purposes of column 3:

- (a) **WO** or **wholly obtained** means that the product must satisfy the wholly obtained criteria as per Article 3.3.
- (b) **CC** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;
- (c) **CTH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;
- (d) **CTSH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level;
- (e) **SO** means specific operations or a defined technical requirement detailed therein;
- (f) **RVC** means the Regional Value Content as specified in Article 3.4. The RVC percentage in the PSR is calculated on the basis of FOB Prices; however, when the Ex-Works Value is used the RVC requirement shall be five percentage points lower than the RVC requirement calculated on FOB Price; for example, RVC 40% on FOB prices is equivalent to RVC 35% on Ex-Works Values, and
- (g) **N/A** means no rules are applicable.

8. Alternative Rules to Section VI and VII (Chapters 28-38): In addition to the rules specified in Article 3.4.1, the following operations will be considered as origin conferring operations for goods classifiable under Chapters 28-38:

- (a) Rule 1: Chemical Reaction:
  - (i) A good that results from a chemical reaction<sup>1</sup> in the territory of one or both of the Parties shall be treated as an originating good.
  - (ii) The following are not considered to be chemical reactions for the purposes of determining whether a good is originating:
    - (A) dissolution in water or in another solvent;
    - (B) the elimination of solvents, including solvent water, or
    - (C) the addition or elimination of water of crystallization.
- (b) Rule 2: Purification:

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<sup>1</sup> For the purposes of this Rule, "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

A good that is subject to purification shall be treated as an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the following:

- (i) the elimination of not less than 80 percent of the impurities, or
- (ii) the reduction or elimination of impurities resulting in a good suitable:
  - (A) as a pharmaceutical, medicinal, cosmetic, veterinary, or food grade substance;
  - (B) as a chemical product or reagent for analytical, diagnostic, or laboratory uses;
  - (C) as an element or component for use in micro-elements;
  - (D) for specialized optical uses;
  - (E) for non-toxic uses for health and safety;
  - (F) for biotechnical use;
  - (G) as a carrier used in a separation process, or
  - (H) for nuclear grade uses.

(c) Rule 3: Mixtures and Blends

A good shall be treated as an originating good if the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications, resulting in the production of a good having different essential physical or chemical characteristics that are relevant to the purposes or uses of the good and are different from the input materials, occurs in the territory of one or both of the Parties.

(d) Rule 4: Change in Particle Size

A good shall be treated as an originating good if the deliberate and controlled modification in particle size of the good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution, or defined surface area, which is relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials, occurs in the territory of one or both of the Parties.

(e) Rule 5: Standards Materials

A good shall be treated as an originating good if the production of standards materials occurs in the territory of one or both of the Parties. For the purposes of this Rule, “standards materials” (including standard solutions) are preparations suitable for analytical, calibrating, or referencing uses, having precise degrees of purity or proportions that are certified by the manufacturer.

(f) Rule 6: Isomer Separation

A good shall be treated as an originating good if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or both of the Parties.

(g) Rule 7: Separation Prohibition

A good that undergoes a change from one classification to another in the territory of one or more of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.

(h) Rule 8: Special Tolerance

For goods classified under Chapters 28-38, Material of the same heading as the product may be used, provided that their total value does not exceed 20% of the Ex-Works Value of the product.

| HS Code<br>(1) | Description of product<br>(2)   | Product Specific Rules (PSRs)                                  |         |
|----------------|---|--|---------|
|                |   | (3)  | (4)     |
| 0101 - 0106    | Live animals.   | All animals of Chapter 1 shall be wholly obtained              | N/A     |
| 0201 - 0210    | Meat and edible meat offal.   | All the materials of Chapters 1 and 2 used are wholly obtained | N/A     |
| 0301 - 0309    | Fish and crustaceans, molluscs and other aquatic invertebrates.   | All the materials of Chapter 3 used are wholly obtained        | N/A     |
| 0401 - 0410    | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included. | All the materials of Chapter 4 used are wholly obtained        | N/A     |
| Ex 0406        | Cheese and Curd.  | CTH  | RVC 40% |

| HS Code<br>(1)           | Description of product<br>(2)   | Product Specific Rules (PSRs)                            |         |
|--------------------------|---|--|---------|
|                          |   | (3)  | (4)     |
| 0501 - 0511              | Products of animal origin, not elsewhere specified or included.   | All the materials of Chapter 5 used are wholly obtained  | N/A     |
| 0601 - 0604              | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.                               | All the materials of Chapter 6 used are wholly obtained  | N/A     |
| 0701 – 0714              | Edible vegetables and certain roots and tubers.   | All the materials of Chapter 7 used are wholly obtained  | N/A     |
| Ex 0710-0712             | Processed vegetables.   | CTSH   | RVC 40% |
| 0801 – 0814              | Edible fruit and nuts; peel of citrus fruits or melons.   | All the materials of Chapter 8 used are wholly obtained  | N/A     |
| Ex 0802, 0811-0813       | Nuts and processed fruits.  | CTSH   | RVC 40% |
| 0901                     | Coffee.   | CTSH or (SO: Roasting & blending)                        | RVC 40% |
| 0902                     | Tea.  | CTSH   | RVC 40% |
| Ex 0904 - 0910           | Mixture of spices.  | CTSH   | RVC 40% |
| 1001 - 1008              | Cereals.  | All the materials of Chapter 10 used are wholly obtained | N/A     |
| 1201-1207<br>1209 - 1214 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder. | All the materials of Chapter 12 used are wholly obtained | N/A     |
| 1401 - 1404              | Vegetable plaiting materials; vegetable products not elsewhere specified or included.                                     | All the materials of Chapter 14 used are wholly obtained | N/A     |
| 1507 - 1508              | Soya-bean oil, Ground Nut Oil.  | CTSH (manufactured by refining crude oils)               | RVC 40% |

| HS Code<br>(1)      | Description of product<br>(2)  | Product Specific Rules (PSRs)  |   |
|---------------------|--|--|---|
|                     |  | (3)  | (4)   |
| 1510 - 1515         | Palm Oil, Sunflower Oil, Coconut Oil, Mustard Oil, Maize Oil, etc.   | CTSH (manufactured by refining crude oils)                                       | RVC 40%   |
| 1701                | Cane or beet sugar and chemically pure sucrose, in solid form.   | CTSH (Manufactured by refining sugar)  | RVC 40%   |
| 2002-2009           | Preparations of vegetables, fruit, nuts or other parts of plants.  | CTSH   | RVC 40%   |
| 2501 - 2530         | Salt; sulphur; earths and stone; plastering materials, lime and cement.  | CTSH   | RVC 40%   |
| 6101 - 6117         | Articles of apparel and clothing accessories, knitted or crocheted.  | CC + knit to shape and sewn or otherwise assembled in one or both of the Parties | RVC 40%   |
| 6201 - 6217         | Articles of apparel and clothing accessories, not knitted or crocheted.  | CC + cut and sewn or otherwise assembled in one or both of the Parties           | RVC 40%   |
| 6301 - 6308         | Other made-up textile articles; sets; worn clothing and worn textile articles; rags.   | CC + cut and sewn or otherwise assembled in one or both of the Parties           | RVC 40%   |
| 7106, 7108 and 7110 | Precious metals:<br>- Unwrought  | CTH  | Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 |
| 8101 - 8113         | Other base metals; cermets; articles thereof.  | CTSH   | RVC 40%   |
| 8401 - 8487         | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof  | CTSH + RVC 30%   | RVC 40%   |
| 8501 - 8549         | 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. | CTSH + RVC 30%   | RVC 40%   |

| HS Code<br>(1) | Description of product<br>(2)   | Product Specific Rules (PSRs) |         |
|----------------|---|-------------------------------|---------|
|                |   | (3)                           | (4)     |
| 8709           | Works trucks, self-propelled  | CTSH + RVC 30%                | RVC 40% |
| 8716           | Trailers and semi-trailers  | CTSH + RVC 30%                | RVC 40% |
| 9001 - 9033    | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof. | CTSH+ RVC 30%                 | RVC 40% |