

ANNEX II

REFERRED TO IN ARTICLE 3.4

PRODUCT-SPECIFIC RULES

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SECTION I

INTRODUCTORY NOTES

1. The first column of the list contains chapters, headings or sub-headings of the Harmonized System (HS) and the second column sets out a description of the products. For each entry in the first two columns, one or two rules are specified in columns 3 and 4. If the HS code in column 1 is preceded by an 'ex', this means that the rules in column 3 or 4 apply only to that part of the chapter, heading or sub-heading mentioned in column 2. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, either rule may be applied. If no origin rule is given in column 4, the rule set out in column 3 shall be applied.
2. For the purposes of the product specific rules set out in this Annex:
 - (a) “VNM%” denotes the maximum percentage of the value of non-originating materials allowed in relation to the ex-works price of the product. For example, “VNM 60%” indicates that the VNM does not exceed 60 percent of the ex-works price of the product;
 - (b) “CC” denotes a change to the chapter, heading or subheading from any other chapter. This indicates that all non-originating materials used in the production of the product have undergone a change in tariff classification at the two-digit level (i.e. a change in chapter) of the HS;
 - (c) “CTH” denotes a change to the chapter, heading or subheading from any other heading. This indicates that all non-originating materials used in the production of the product have undergone a change in tariff classification at the four-digit level (i.e. a change in heading) of the HS;
 - (d) “CTSH” denotes a change to the chapter, heading or subheading from any other subheading. This indicates that all non-originating materials used in the production of the product have undergone a change in tariff classification at the six-digit level (i.e. a change in subheading) of the HS; and
 - (e) “WO” indicates that the product is wholly obtained in a Party as defined in Article 3.3 of the Agreement;
3. This Annex is formulated on the basis of the Harmonized System as updated as Version 2012.

SECTION II

NOTE REFERRING TO CHAPTERS 27 TO 40

1. The fundamental principle is that if a substantial transformation of a molecule has occurred, then the origin of the product is the country where the transformation took place.
2. For the purpose of this note, a product shall be considered as wholly obtained, thereby considered as originating in a Party if:
 - (a) products of Chapter 30 are obtained by using cell cultures;
 - (b) products falling within Chapters 27 to 40 are obtained by fermentation.
3. The approaches referred to in paragraph 2 shall be interpreted as follows:
 - (a) "Cell culture" is defined as the cultivation of human cells, animal cells and plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism.
 - (b) "Fermentation" is a biotechnological process in which bacteria, yeasts, fungi or enzymes are used to produce products falling within Chapters 27 to 40.
4. The main method for determining origin should be the rule of Change in Tariff Classification. If "Change in Tariff Classification" is not feasible, the alternative approaches shall be applied in sequence as follows:
 - (a) chemical reaction;
 - (b) mixtures and blends;
 - (c) purification;
 - (d) change in particle size;
 - (e) standards materials;
 - (f) isomer separation.
5. The alternative approaches referred to in paragraph 4 shall be interpreted as follows:
 - (a) Chemical reaction: A "chemical reaction" is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule. A chemical reaction may be expressed by a change of the "CAS number". The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good:
 - (i) dissolving in water or other solvents;
 - (ii) the elimination of solvents including solvent water; or
 - (iii) the addition or elimination of water of crystallization.

- (b) Mixtures and blends: For purposes of chapters 30, 31 and 32, heading 33.02, subheading 3502.20, headings 35.06 through 35.07, heading 37.07 and 3808, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is considered to be origin conferring.
- (c) Purification: For purposes of chapters 28 through 35 and chapter 38, purification is considered to be origin conferring provided that one of the following criteria is satisfied:
 - (i) purification of a good resulting in the elimination of 80 per cent of the content of existing impurities; or
 - (ii) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
 - (aa) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
 - (bb) chemical products and reagents for analytical, diagnostic or laboratory uses;
 - (cc) elements and components for use in micro-elements;
 - (dd) specialised optical uses;
 - (ee) non toxic uses for health and safety;
 - (ff) biotechnical use;
 - (gg) carriers used in a separation process; or
 - (hh) nuclear grade uses.
- (d) Change in particle size: For the purposes of Chapters 30, 31 and 32, the deliberate and controlled modification in particle size of a good, 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 are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring.
- (e) Standards materials: For the purposes of Chapters 28 through 32, Chapter 35 and Chapter 38, the production of standards materials is considered to be origin conferring. Standards materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.
- (f) Isomer Separation: For the purposes of Chapters 28 through 32 and Chapter 35, the isolation or separation of isomers from a mixture of isomers is to be considered origin conferring.

SECTION III

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	WO	
ex Chapter 2	Meat and edible meat offal; except for:	WO	
0210.20	Meat of bovine, salted, in brine, dried or smoked	CTH and VNM 50%	
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	CC	
03.01	Live fish	WO	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04	WO	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04	WO	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	CC	
Chapter 5	Products of animal origin, not elsewhere specified or included	CC	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	CTH	
Chapter 7	Edible vegetables and certain roots and tubers	CC	
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	CC	
ex Chapter 9	Coffee, tea, mate and spices; except for:	WO	
0901.21	Coffee, roasted, not decaffeinated	VNM 30% and manufacture from raw coffee beans including roasting	
0901.22	Coffee, roasted, decaffeinated	VNM 30% and manufacture from raw coffee beans including roasting	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
0901.90	Coffee husks and skins; coffee substitutes containing coffee in any proportion	VNM 30% and manufacture from raw coffee beans including roasting	
09.02	Tea, whether or not flavoured	VNM 30%	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	CC	
Chapter 10	Cereals	WO	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	CC except from Chapter 10	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	WO	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	CC	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	WO	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	WO	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	CC	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	CC and VNM 60%	
ex Chapter 17	Sugars and sugar confectionery; except for:	CC	
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	WO	
17.04	Sugar confectionery (including white chocolate), not containing cocoa	CTH and VNM 50%	
ex Chapter 18	Cocoa and cocoa preparations; except for:	CTH and VNM 50%	
18.01	Cocoa beans, whole or broken, raw or roasted	WO	
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products; except for:	CC	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	CC, except from Chapter 4 or Chapter 11	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	CC	
Chapter 21	Miscellaneous edible preparations	CC	
ex Chapter 22	Beverages, spirits and vinegar; except for:	CTH	
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	WO	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	CC, except from Chapter 8	
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	CC, except from Chapter 8	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	CTH	
Chapter 24	Tobacco and manufactured Tobacco substitutes	WO	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	CTH	VNM 60%
2525.30	Mica waste	WO	
Chapter 26	Ores, slag and ash	WO	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	CTH	VNM 60%
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotope; except for:	CTSH	VNM 60%
2815.11	Sodium hydroxide (caustic soda),	CTSH, except from	VNM 60%

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	solid	subheading 2815.12	
2815.12	Sodium hydroxide (caustic soda), in aqueous solution (soda lye or liquid soda)	CTSH, except from subheading 2815.11	VNM 60%
2840.11	Disodium tetraborate (refined borax), anhydrous	CTSH, except from subheading 2840.19	VNM 60%
2840.19	Disodium tetraborate (refined borax), other	CTSH, except from subheading 2840.11	VNM 60%
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	CTH, except from 2530.90	VNM 60%
ex Chapter 29	Organic chemicals; except for:	CTSH	
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH	
29.31	Other organo-inorganic compounds	CTH	
ex Chapter 30	Pharmaceutical products; except for:	VNM 60%	
3006.92	Waste pharmaceuticals	WO	
Chapter 31	Fertilizers	CTH	VNM 60%
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	CTSH	VNM 60%
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	CTH	VNM 60%
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings and the like	CTH	VNM 60%
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	CTH	VNM 60%

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	CTH	VNM 60%
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	CTH	VNM 60%
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	CTH	VNM 60%
ex Chapter 37	Photographic or cinematographic goods; except for:	CTH	VNM 60%
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs	CTH and where the product is coated with an emulsion or another coating solution, this emulsion or other solution shall be manufactured within the Party and the processes of drying, coating, cutting and packaging, if required, also take place within the Party.	
37.02	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	CTH and where the product is coated with an emulsion or another coating solution, this emulsion or other solution shall be manufactured within the Party and the processes of drying, coating, cutting and packaging, if required, also take place within the Party.	
ex Chapter 38	Miscellaneous chemical products; except for:	CTH	VNM 60%
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter	WO	
ex Chapter 39	Plastics and articles thereof; except for:	CTH	VNM 55%
39.15	Waste, parings and scrap, of plastics	WO	
ex Chapter 40	Rubber and articles thereof; except for:	CTH	VNM 60%
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	WO	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip	WO	
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	CTH, except from heading 40.11	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	CTH	VNM 60%
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	CC	
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 c) to this Chapter	CC	
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 b) or 1 c) to this Chapter	CC	
4115.20	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	CC	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	CTH	VNM 60%
Chapter 43	Furskins and artificial fur; manufactures thereof	CTH	VNM 60%
Chapter 44	Wood and articles of wood; wood charcoal	CTH	VNM 60%
ex Chapter 45	Cork and articles of cork; except for:	CTH	
45.02	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	CTH, except from heading 45.01	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork; except for:	CC	
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah:	CTH	
ex Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; except for:	CTH	VNM 60%
47.07	Recovered (waste and scrap) paper or paperboard	WO	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	CTH	VNM 60%
4816.20	Self-copy paper	CTH, except from heading 48.09	VNM 60%
4818.10	Toilet paper	CTH, except from heading 48.03	VNM 60%
4818.20	Handkerchiefs, cleansing or facial tissues and towels	CTH, except from heading 48.03	VNM 60%
4818.30	Tablecloths and serviettes	CTH, except from heading 48.03	VNM 60%
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	CTH	
ex Chapter 50	Silk; except for:	CTH	VNM 60%
50.01	Silk-worm cocoons suitable for reeling	WO	
50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	CTH, except from heading 50.04 or 50.05	VNM 60%
50.07	Woven fabrics of silk or of silk waste	CTSH	VNM 60%
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	CTH	VNM 60%
51.01	Wool, not carded or combed	WO	
51.02	Fine or coarse animal hair, not carded or combed	WO	
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	WO	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
51.04	Garnetted stock of wool or of fine or coarse animal hair	WO	
51.09	Yarn of wool or of fine animal hair, put up for retail sale	CTH, except from heading 51.06, 51.07 or 51.08	VNM 60%
ex Chapter 52	Cotton; except for:	CTH	VNM 60%
52.01	Cotton, not carded or combed	WO	
52.02	Cotton waste (including yarn waste and garnetted stock)	WO	
52.07	Cotton yarn (other than sewing thread) put up for retail sale	CTH, except from heading 52.05 or 52.06	VNM 60%
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	CTH	VNM 60%
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	CC	
53.02	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	CC	
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	CC	
53.05	Coconut, abaca (<i>Manila hemp</i> or « <i>Musa textilis</i> Nee»), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	CC	
ex Chapter 54	Man-made filaments; strip and the like of man-made textile materials; except for:	CTH	VNM 60%
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale	CTH, except from heading 54.02 or 54.03	VNM 60%
ex Chapter 55	Man-made staple fibres; except for:	CTH	VNM 60%
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres	WO	
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	CTH, except from heading 55.09 or 55.10	VNM 60%

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	CTH	VNM 60%
Chapter 57	Carpets and other textile floor coverings	CTH	VNM 60%
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	CTH	VNM 60%
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use	CTH	VNM 60%
Chapter 60	Knitted or crocheted fabrics	CC	VNM 60%
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	CC	VNM 60%
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	CC	VNM 60%
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	CC	VNM 60%
63.09	Worn clothing and other worn articles	WO	
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	WO	
Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH	VNM 60%
Chapter 65	Headgear and parts thereof	CTH	VNM 60%
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; except for:	CTH	
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02	CC	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	CTH	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CTH	VNM 60%
Chapter 69	Ceramic products	CTH	VNM 60%
ex Chapter 70	Glass and glassware; except for:	CTH	VNM 60%
70.01	Cullet and other waste and scrap of glass; glass in the mass	CC	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	CTH	VNM 60%
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	CTH, except from headings 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	CTH, except from headings 71.06 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form	CTH, except from headings 71.06 and 71.08 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals	
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	WO	
ex Chapter 72	Iron and steel; except for:	CTH	VNM 60%
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel	WO	
72.07	Semi-finished products of iron or non-alloy steel	CTH, except from heading 72.06	VNM 60%
72.09	Flat-rolled products of iron or non-	CTH, except from heading	VNM 60%

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	72.08	
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	CTH, except from heading 72.08 or 72.09	VNM 60%
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	CTH, except from heading 72.10	VNM 60%
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	CTH, except from heading 72.13	VNM 60%
72.15	Other bars and rods of iron or non-alloy steel	CTH, except from heading 72.13	VNM 60%
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm	CTH, except from heading 72.19	VNM 60%
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	CTH, except from heading 72.22	VNM 60%
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	CTH, except from heading 72.21	VNM 60%
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm	CTH, except from heading 72.25	VNM 60%
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	CTH, except from heading 72.28	VNM 60%
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	CTH, except from heading 72.27	VNM 60%
Chapter 73	Articles of iron or steel	CTH	VNM 60%
ex Chapter 74	Copper and articles thereof; except for:	CTH	VNM 60%
74.04	Copper waste and scrap	WO	
ex Chapter 75	Nickel and articles thereof; except for:	CTH	VNM 60%
75.03	Nickel waste and scrap	WO	
ex Chapter 76	Aluminium and articles thereof; except for:	CTH	VNM 60%
76.02	Aluminium waste and scrap	WO	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	CTH, except from heading 76.06	VNM 60%
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	CTH	VNM 60%
78.02	Lead waste and scrap	WO	
ex Chapter 79	Zinc and articles thereof; except for:	CTH	VNM 60%
79.02	Zinc waste and scrap	WO	
ex Chapter 80	Tin and articles thereof; except for:	CTH	VNM 60%
80.02	Tin waste and scrap	WO	
ex Chapter 81	Other base metals; cermets; articles thereof; except for:	CTH	VNM 60%
8101.97	Tungsten (wolfram) waste and scrap	WO	
8102.97	Molybdenum waste and scrap	WO	
8103.30	Tantalum waste and scrap	WO	
8104.20	Magnesium waste and scrap	WO	
8105.30	Cobalt waste and scrap	WO	
8107.30	Cadmium waste and scrap	WO	
8108.30	Titanium waste and scrap	WO	
8109.30	Zirconium waste and scrap	WO	
8110.20	Antimony waste and scrap	WO	
8111.00	Manganese and articles thereof, including waste and scrap	WO	
8112.13	Beryllium waste and scrap	WO	
8112.22	Chromium waste and scrap	WO	
8112.52	Thallium waste and scrap	WO	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	CTH	VNM 60%
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set.	
Chapter 83	Miscellaneous articles of base metal	CTH	VNM 60%

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	VNM 50%	
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	VNM 50%	
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	VNM 60%	
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	VNM 60%	
Chapter 88	Aircraft, spacecraft, and parts thereof	VNM 60%	
Chapter 89	Ships, boats and floating structures	VNM 60%	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	VNM 55%	
Chapter 91	Clocks and watches and parts thereof	VNM 40%	
Chapter 92	Musical instruments; parts and accessories of such articles	CTH	VNM 60%
Chapter 93	Arms and ammunition; parts and accessories thereof	VNM 60%	
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	CTH	VNM 60%
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH	VNM 60%
ex Chapter 96	Miscellaneous manufactured articles; except for:	CTH	VNM 60%
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set.	
ex Chapter 97	Works of art, collectors' pieces and antiques; except for:	CTH	VNM 60%
97.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological,	The goods shall be discovered in a party.	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	palaeontological, ethnographic or numismatic interest		
97.06	Antiques of an age exceeding one hundred years	CC	