

29 Annex - Customs union

**230. RULES OF ORIGINE FROM THE JAPANESE GENERAL
SCHEME**

9. RULES OF ORIGIN

In order for the goods exported from a preference-receiving country to be eligible for the preferential tariff treatment, they must be recognized as originating in that country under the origin criteria of the Japanese GSP scheme, and transported to Japan in accordance with its rules for transportation.

Rules for transportation (Direct Consignment)

This rule is to ensure that the goods retain their identity and are not manipulated or further processed in the course of shipment.

(i) In principle, the goods must be transported directly to Japan without passing through any territory other than the exporting preference-receiving country.

(ii) However, with regard to goods transported to Japan through the territories of countries other than the exporting preference-receiving country, they are entitled to preferential treatment, if

(a) they have not undergone any operations in the transit countries other than transshipment or temporary storage exclusively on account of transport requirements, and

(b) the transshipment or temporary storage has been carried out in a bonded area or any other similar place, under the supervision of the customs authorities of those transit countries.

(iii) With regard to the goods exported from a preference-receiving country, for temporary storage or display at exhibitions, fairs and similar performances in another country, which have been exported by the person who has so exported the goods from the said another country to Japan, they are entitled to preferential treatment, if

(a) the transportation to Japan from the country where the exhibition etc. has been held falls under (i) or (ii) above, and

(b) the exhibition etc. has been held in a bonded area or any other similar place, under the supervision of the customs authorities of that country.

Origin criteria

Goods are considered as originating in a preference-receiving country if they are wholly obtained in that country.

In the case of the goods produced totally or partly from the materials or parts which are imported from other countries, or of unknown origin, such resulting goods are considered as originating in a preference-receiving country if those materials or parts used have undergone sufficient working or processing in that country. As a general rule, working or processing operations will be considered sufficient when the resulting goods are classified under an HS tariff heading (4 digits) other than that covering each of the non-originating materials or parts used in the production. However, there are two exceptions to this rule. One is that some working or processing will not be considered sufficient when working or processing is actually so simple even if there is a change in the HS heading (see < MINIMAL PROCESSES WHICH ARE NOT ACCEPTED AS OBTAINING ORIGINAL STATUS >). The other is that some goods are required to satisfy the specific conditions in order to obtain originating status (see < LIST OF PROCESSED PRODUCTS FOR

WHICH THE CONDITION FOR ORIGIN COUNTRY ACKNOWLEDGEMENT IS SPECIFIED [PDF]  >).

* When an importer applies the preferential tariff rate without complying with the preferential rules of origin, the importer may incur a penalty under the Customs Tariff Law and Temporary Tariff Measures Law.

Use of materials imported from Japan

In application of the origin criteria, the following special treatment will be given, to the materials imported from Japan into a preference-receiving country and used there in the production of goods to be exported to Japan later: ("Donor Country Content Rule")

(1) In the case of the goods produced in a preference-receiving country only from the materials imported from Japan, or those produced in a preference-receiving country only from the materials wholly obtained in the preference-receiving country and the materials imported from Japan, such goods will be regarded as being wholly obtained in that country.

(2) Any goods exported from Japan which have been used as part of raw materials or components for the production of any goods produced other than those goods as provided for in the above-mentioned paragraph (1) shall be regarded as wholly obtained in that country.

However, with regard to some products obtained in a preference-receiving country (see < LIST OF PROCESSED PRODUCTS TO WHICH DONOR COUNTRY CONTENT RULE IS NOT APPLIED >), special treatment will not be granted.

Rules of cumulative origin

In the case of the goods produced in Indonesia, Malaysia, the Philippines, Thailand and Vietnam (hereinafter "the 5 Countries"), the 5 Countries are regarded as a single preference-receiving country for the purpose of applying the above-mentioned origin criteria and Preference-giving country content rule.

In detail, the 5 Countries enjoy the following effects when applying the substantial manufacturing standards.

(1) When calculating the rate of use of materials not originating in the 5 Countries, the goods listed below are treated as having originated in the 5 Countries.

- a. All raw materials consisting only of the goods originating in the 5 Countries.
- b. All raw materials consisting only of the goods exported from Japan to the 5 Countries.
- c. All raw materials consisting only of the goods prescribed in a. and b.
- d. If mixed with raw materials from other countries (except goods exported from Japan), the portion of the raw materials which conform to the provisions of a. through c.

(2) The goods are qualified to have originated in one of the countries when certain requirements as to their process or manufacture are satisfied in all these countries involved in their production.

The origin of goods which are eligible for the preferential tariff treatment according to the rules of cumulative origin is the country that exports the goods to Japan.

To make use of cumulative origin system, Cumulative Working/processing Certificate should be presented to the Customs at the time of import declaration in addition to the Certificate of Origin Form A.

Documentary evidence

(Also see < FORMS OF DOCUMENTARY EVIDENCE >.)

(i) Evidence relating to origin of goods

(a) Documentary requirements for all goods to receive GSP treatment

In order for goods to receive the preferential tariff treatment, a Certificate of Origin (Combined declaration and certificate) Form A must be submitted to the Japanese customs authorities on importation of the goods into Japan. The Certificate shall be issued by the customs authorities (or other competent government authorities of the exporting preference-receiving country or other bodies of that country, such as chambers of commerce, which are registered as the issuers by the Japanese customs authorities) upon application from the exporter when he exports the goods concerned. However, with regard to consignments of customs value not exceeding 200,000 Yen or goods whose origins are evident (see <HS HEADING NUMBER OF PRODUCTS WHICH ARE EXEMPTED FROM DOCUMENTARY REQUIREMENTS >), this Certificate will not be required.

(b) Material imported from Japan

When one or more of the special treatments under the "Preference-giving Country Content Rule" is sought in respect of the goods to be exported from a preference-receiving country to Japan, a "Certificate of Materials Imported from Japan" issued by the same competent authorities issuing the Certificate of Origin (Form A) will be required to prove that the materials used in the production of the goods were originally imported from Japan into that country.

(c) Cumulative origin

When one or more of the special treatments under the Rules of Cumulative Origin is sought in respect of goods produced in one of the countries (Indonesia, Malaysia, the Philippines, Thailand and Vietnam), a "Cumulative Working/Processing Certificate" must be submitted, on importation of the goods into Japan, to the Japanese customs authorities, together with a Certificate of Origin (Form A). The Cumulative Working/Processing Certificate shall be issued by the same authorities issuing the Certificate of Origin.

The term reference number of the Cumulative Working/Processing Certificate must be filled in box 4 ("For official use") of the Certificate of Origin.

(ii) Evidence relating to transport

In the case of transportation coming under (ii) or (iii) of the Rules for transportation mentioned above, the following evidence to prove that the transportation was in conformity with the conditions specified respectively thereunder must be produced:

(a) a through bill of lading;

- (b) a certification by the customs authorities or other government authorities of the transit countries;
or
- (c) any other substantiating document deemed sufficient.

However, with regard to consignments of customs value not exceeding 200,000 Yen, this evidence will not be required.

MINIMAL PROCESSES WHICH ARE NOT ACCEPTED AS OBTAINING ORIGINAL STATUS

<MINIMAL PROCESSES WHICH ARE NOT ACCEPTED AS OBTAINING ORIGINAL STATUS>

The following minimal processes are not accepted as obtaining origin status;

1. Operations to ensure the preservation of products in good condition during transport and storage (drying, freezing, placing in salt water and other similar operations);
2. Simple cutting or screening;
3. Simple placing in bottles, boxes and other similar packing cases;
4. Repacking, sorting or classifying;
5. Marking or affixing of marks, labels or other distinguishing signs on products or their packaging;
6. Simple mixing of non-originating products;
7. Simple assembly of parts of non-originating products;
8. Simple making-up of sets of articles of non-originating products;
9. A combination of two or more operations specified in 1-8

LIST OF PRODUCTS TO WHICH DONOR COUNTRY CONTENT RULE IS NOT APPLIED

(Note) The products to which donor country content rule is not applied are divided into 8 product groups on the basis of their commodity peculiarities.

Group Number	Tariff Item Number	Description
1	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
	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
	41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
	41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
	41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
	41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14:

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

			Whole hides and skins:
	ex 4107.11		Full grains, unsplit:
			2 Other than parchment-dressed
	ex 4107.12		Grain splits:
			2 Other than parchment-dressed
	ex 4107.19		Other:
			2 Other than parchment-dressed
			Other, including sides:
	ex 4107.91		Full grains, unsplit:
			2 Other than parchment-dressed
	ex 4107.92		Grain splits:
			2 Other than parchment-dressed
	ex 4107.99		Other:
			2 Other than parchment-dressed
	41.12		
	ex 4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	
			2 Other than parchment-dressed
	41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14	
	ex 4113.10		Of goats or kids:
			2 Other than parchment-dressed

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

	ex 4113.20		Of swine:
			2 Other than parchment-dressed
	ex 4113.30		Of reptiles:
			2 Other than parchment-dressed
	ex 4113.90		Other:
			2 Other than parchment-dressed
	41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:	
	4114.20	Patent leather and patent laminated leather; metallised leather	
2	42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper:	
		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:	
	4202.11		With outer surface of leather, of composition leather or of patent leather
	4202.12		With outer surface of plastics or of textile materials
		Handbags, whether or not with shoulder strap, including those without handle:	
	4202.21		With outer surface of leather, of composition leather or of patent leather
	4202.22		With outer surface of plastic sheeting or of textile materials
	4202.29		Other

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

			Articles of a kind normally carried in the pocket or in the handbag:
	4202.31		With outer surface of leather, of composition leather or of patent leather
	4202.32		With outer surface of plastic sheeting or of textile materials
			Other:
	4202.91		With outer surface of leather, of composition leather or of patent leather
	4202.92		With outer surface of plastic sheeting or of textile materials
	96.05		
	9605.00		Travel sets for personal toilet, sewing or shoe or clothes cleaning
3	43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No.43.03
	43.03		Articles of apparel, clothing accessories and other articles of furskin
4	ex Chapter 46		Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork:
			Articles of plastic materials
5	ex Section XI		Textiles and textile articles, other than batiks cotton woven fabrics of heading Nos. 52.08 to 52.12 certified as hand-dyed by the Government or a Government instrumentality of the country of origin
6	64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
	64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
	64.05		Other footwear:
	6405.10		With uppers of leather or composition leather:
			1With outer soles of leather and uppers of composition

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

			leather 2With outer soles of rubber, plastics or composition leather and uppers of composition leather
	ex 6405.90		Other footwear, with uppers other than of leather, composition leather or textile material:
			1With outer soles of rubber, plastics, leather or composition leather
7	65.01		Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
	65.03		Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No.65.01, whether or not lined or trimmed
	65.05		Hats and other headgears, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:
	6505.90		Other than hair-nets
8	95.01		Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages
	95.02		Dolls representing only human beings
	95.03		Other toys; reduced-sized ("scale") models and similar recreational models, working or not; puzzles of all kinds

HS HEADING NUMBER OF PRODUCTS WHICH ARE EXEMPTED FROM DOCUMENTARY REQUIREMENTS

<HS Heading Number of products which are exempted from documentary requirements>

04.10, 06.04, 07.06, 07.09, 08.01, 08.02, 08.03, 08.04, 08.07, 09.01, 09.02, 09.04, 09.07, 09.08, 09.09, 09.10, 12.11, 13.02, 14.04, 15.05, 15.16, 15.18, 15.20, 22.01, 22.03, 25.09, 25.13, 25.20, 25.23, 27.01, 27.04, 27.07, 27.12, 27.13, 28.01, 28.03, 28.06, 28.07, 28.08, 28.09, 28.11, 28.12, 28.13, 28.14, 28.16, 28.17, 28.18, 28.19, 28.20, 28.21, 28.23, 28.24, 28.26, 28.28, 28.29, 28.30, 28.31, 28.32, 28.34, 28.35, 28.37, 28.39, 28.41, 28.42, 28.47, 28.48, 28.50, 28.53, 29.01, 29.03, 29.04, 29.07, 29.08, 29.09, 29.10, 29.11, 29.12, 29.13, 29.14, 29.15, 29.16, 29.19, 29.20, 29.21, 29.23, 29.24, 29.25, 29.27, 29.28, 29.29, 29.30, 29.35, 29.38, 29.42, 32.01, 32.02, 32.04, 32.07, 32.09, 32.11, 32.12, 32.15, 33.03, 33.04, 33.05, 33.06, 33.07, 34.03, 34.04, 34.05, 34.06, 35.01, 35.04, 35.06, 35.07, 36.01, 36.02, 36.03, 36.05, 37.03, 37.07, 38.02, 38.05, 38.21, 38.23, 39.05, 39.07, 39.08, 39.09, 39.10, 39.12, 39.13, 39.15, 39.22, 39.23, 39.24, 39.25, 39.26, 40.03, 40.05, 40.06, 40.07, 40.08, 40.09, 40.10, 40.16, 43.01, 43.04, 48.02, 48.03, 48.04, 48.05, 48.06, 48.07, 48.08, 48.09, 48.10, 48.11, 48.16, 48.17, 48.18, 48.19, 48.20, 48.21, 48.22, 48.23, 63.09, 65.01, 65.02, 65.06, 65.07, 66.02, 67.01, 68.04, 68.05, 68.11, 68.12, 68.13, 69.02, 69.03, 69.05, 69.07, 69.08, 69.11, 69.12, 69.13, 71.14, 80.01, 82.11, 82.13, 82.14, 82.15, 83.01, 83.02, 83.04, 83.06,

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

83.08, 83.09, 83.11, 94.05, 94.06, 95.04, 95.05, 95.06, 95.07, 96.02, 96.04, 96.07, 96.13, 96.15, 96.16

H.S. No.	Products	Condition for origin country
Chapter 2	Meat and edible meat offal	Manufactured or processed from originating products of Chapter 1 (hereinafter in this list the word "manufactured"
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufactured from originating products of Chapter 3

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

exChapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	
	(1) 'Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing	
	Other than egg yolks(other than dried)	Manufactured from originating
	(2) Other	Manufactured from originating
Chapter 7	Edible vegetables and certain roots and tubers	Manufactured from originating
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	Manufactured from originating
Chapter 11	Products of the milling industry; malt; starches;	Manufactured from originating
12.08	Flours and meals of oil seeds or oleaginous fruits,other	Manufactured from originating
ex.12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used	
	(1) Fruit stones and kernels and other vegetable products of a kind used	Manufactured from originating products of Chapter 7 or 8
	(2) Tubers of konnyaku (<i>Amorphophalus</i> ,	Manufactured from originating

ex.13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from	
	Vegetable saps and extracts	Manufactured from products other than those of heading No.13.02, and in which the value of non-originating products used does not
	Agar-agar	Manufactured from originating seaweeds and other algae of
ex.15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	
	Fats and oils and their fractions, of marine mammals	Manufactured from originating products of Chapter 1
ex.15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	
	Palm stearin	Manufactured from products other than palm stearin of
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	
	(1) Containing less than 30% by weight of a meat and edible meat offal of bovine animals other than internal organs and tongues (containing rice), and cuttle fish and	Manufactured from originating products of Chapter 1, 3 or 10
	(2) Other	Manufactured from originating products of Chapter 1 or 3
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	Manufactured from originating products of Chapter 12

17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form, sugar syrups not containing added flavouring or colouring matter, artificial				
	(1) Lactose and lactose syrup	Manufactured from originating products of Chapter 4			
	(2) Maple sugar and maple syrup; hi-test molasses	Manufactured from originating products of heading No.12.12			
	(3) Chemically pure fructose	Manufactured from products other than chemically pure			
	(4) Other	Manufactured from originating products of Chapter 7, 8,10 or			
17.03	Molasses resulting from the extraction or refining of sugar	Manufactured from originating products of heading No.12.12			
ex.Chapter	Cocoa and cocoa preparations, excluding products of	Manufactured from cocoa			
18.06	Chocolate and other food preparations containing cocoa				
	(1) Food preparations, the largest single ingredient of which is milk (including cream) by weight				
	<table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">(i)containing not less than 50% of sucrose by weight</td> <td>Manufactured from products other than those of headingNo.18.06, in which the value of non originating products used does not exceed 40 percent of the value of the products obtained</td> </tr> <tr> <td>(ii)Other</td> <td>Manufactured from products other than those of heading No.18.06, in which the value of</td> </tr> </table>	(i)containing not less than 50% of sucrose by weight	Manufactured from products other than those of headingNo.18.06, in which the value of non originating products used does not exceed 40 percent of the value of the products obtained	(ii)Other	Manufactured from products other than those of heading No.18.06, in which the value of
(i)containing not less than 50% of sucrose by weight	Manufactured from products other than those of headingNo.18.06, in which the value of non originating products used does not exceed 40 percent of the value of the products obtained				
(ii)Other	Manufactured from products other than those of heading No.18.06, in which the value of				

			the value of the products obtained and provided that
			milk (including cream) used is originating product
	(2) Other	(i)containing not less than 50% of sucrose by weight	Manufactured from products other than those of heading No.18.06, in which the value of non originating products used
		(ii)Other	does not exceed 40 percent of the value of the products obtained and provided that sugar used is originating product
			Manufactured from products other than those of heading No.18.06 in which the value of non-originating products used does not exceed 40 percent of the value of the products obtained
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 Nos.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:		
	(1) Malt extract		Manufactured from originating products of Chapter 10
	(2) Food preparations, containing flour, groats, meal, pellets or starch of rice, wheat, triticale, barely, which total weight is more than 85% of the articles, excluding cake-mixes and a kind used as infant food or dietetic purpose (mostly containing starch)		Manufactured from originating products of Chapter 4,7,8 or 10
	(3) Other		

	(i)containing not less than 50% of sucrose by weight	Manufactured from originating products of Chapter 4,7,8,10 or 12
	(ii)Other	Manufactured from originating products of Chapter 4 or 10
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufactured from originating products of Chapter 10
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufactured from originating products of Chapter 7, 8 or 10
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufactured from originating products of Chapter 10
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products (1)Sweet biscuits, arare, senbei and similar rice products, biscuits, cookies and crackers, Crisp savoury food products made from a dough based on potato powder	Manufactured from originating products of Chapter 7, 8 or 10
	(2)Other	Manufactured from products of Chapter 7, 8 or 10
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufactured from originating products of Chapter 7 or 8
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufactured from originating products of Chapter 7
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufactured from originating products of Chapter 7

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

20.04 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No.20.06

	(1) Young corncobs		Manufactured from products other than those of heading No.20.04 and in which the

		value of the non-originating products used does not exceed 40 percent of the
	(2) Other	Manufactured from originating products of Chapter 7 or 10
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other	
	(1) Young corncobs	Manufactured from products other than those of heading No.20.05 and in which the value of the non-originating products used does not
	(2) Peas (<i>Pisum sativum</i>)(unshelled, containing added sugar). Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)(unshelled, containing added sugar) other than those in airtight containers, containing tomato puree or other kind of tomato preparation and meat of swine, lard or other pig fat. Leguminous vegetables (poddled out, containing added sugar) other than those in airtight containers, containing tomato puree or other kind of tomato	Manufactured from originating products of Chapter 7, 8,10 or 12
	(3) Other	Manufactured from originating products of Chapter 7
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufactured from originating products of Chapter 7, 8, 9 or
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not	Manufactured from originating products of Chapter 8
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit not elsewhere	

	(1) Peanut butter	Manufactured from products other than those of heading No.20.08 and in which the value of the non-originating products used does not
	(2) Other	Manufactured from originating products of Chapter 7, 8, 9 or
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or	Manufactured from products of Chapter 7 or 8
ex.21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté ; roasted chicory and	
	Preparations with a basis of coffee, tea or maté:	
	(1) Not less than 30% of natural milk constituents by weight, in the dry state	Manufactured from originating products of Chapter 4
	(2) Other	
	(i) containing not less than 50% of sucrose by weight	Manufactured from products other than those of heading No.21.01, and in which the value of non-originating products used does not exceed 40 percent of the
(ii)Other	Manufactured from products other than those of heading No.21.01, and in which the value of non-originating products used does not	

ex.21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared	
	Sauces and preparations therefor, mixed condiments and mixed seasonings	Manufactured from products other than those of heading No.21.03 excluding mustard flour and meal and prepared mustard and provided that
21.04	Soups and broths and preparations therefor; homogenised composite food preparations	Manufactured from products other than those of heading Nos. 20.02 to 20.05 excluding
21.05	Ice cream and other edible ice, whether or not containing	Manufactured from originating
21.06	Food preparations not elsewhere specified or	
	(1) Protein concentrates and textured protein substances	
	(i) Preparations containing by weight not less than 30% natural milk constituents on the dry matter, excluding protein concentrates containing by weight not less than 80% protein, the largest single ingredient of which is	Manufactured from originating products of Chapter 4
	(ii) Other than "Preparations containing by weight not less than 30% natural milk constituents on the dry matter, excluding protein concentrates containing by weight not less than 80% protein, the largest single ingredient of which is vegetable protein by weight and	Manufactured from products other than those of heading No.21.06, and in which the value of non-originating products used does not exceed 40 percent of the value of the products obtained
(iii) Other	Manufactured from products other than those of heading	

		value of non-originating products used does not exceed 40 percent of the
(2) Other		
	(i) Preparations containing by weight not less than 30% natural milk	Manufactured from originating products of Chapter 4
	(ii) Other	
	1 Food preparations containing more than 30% by weight of one of those, rice,	Manufactured from originating products of Chapter 10
	2 Other than sugar syrup (containing added flavouring or colouring matter)	Manufactured from originating products of Chapter 7, 8, 10 or
	3 Chewing gum	Manufactured from products other than those of heading No.21.06, and in which the value of non-originating products used does not
	4 Konnyaku	Manufactured from originating products of Chapter 12
	5 Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by	
	■ Preparations with a basis of fruit juices, of an alcoholic strength by volume	Manufactured from originating products of Chapter 8
	■ Other	Manufactured from products other than compound alcoholic preparations of a kind used for the manufactures of beverages, of an alcoholic strength by volume of more than 0.5% vol, or from products

	40 percent of the value of products obtained
6 Other	
i Containing added sugar	
① Bases for beverage, containing Panax Ginseng or its extract	Manufactured from products other than those of heading No.21.06, and in which the value of non-originating products used does not
② Other	
(①) containing not less than 50% of sucrose by weight	Manufactured from products other than those of heading No.21.06, and in which the value of non-originating products used does not
(②) Other	
A Put up in containers for retail sale, by weight of 500g or less each including container, and Containing not less than 85% by weight of sucrose excluding those put up in containers for retail sale by weight of 500g or less each including container, those certified by a certification procedure stipulated by a Cabinet Order as imported to be	Manufactured from products other than those of heading No.21.06, and in which the value of non-originating products used does not exceed 40 percent of the value of the products obtained and provided that sugar used is originating product
repacked in containers for retail sale by	

		B Other	
		(a) Other Containing lactose, milk protein or milk fat	Manufactured from originating products of Chapter 4,7, 8, 10 or 12
		(b) Other	Manufactured from products other than those of heading No.21.06, and in which the value of non-originating products used does not exceed 40 percent of the
		ii Other	value of the products obtained and provided that sugar used is originating product Manufactured from products other than those of heading No.21.06, and in which the value of non-originating products used does not exceed 40 percent of the
ex22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No.20.09		value of the products obtained
	Other than Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		Manufactured from products other than those of heading No.22.02, and in which the value of non-originating products used does not exceed 40 percent of the
	Wine of fresh grapes, including fortified wines;		value of the products obtained
	grape must other than that of heading No.20.09		

22.04

(1) Sparkling wine, other wine; grape must of an alcoholic strength by volume of less than 1% vol (excluding wine; grape must with fermentation prevented or arrested by the addition of alcohol)

Manufactured from originating products of Chapter 8

(2) Other

Manufactured from products

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

other than those of heading
No.20.09 or 22.04

22.05 Vermouth and other wine of fresh grapes flavoured with
plants or aromatic substances

	(1) In containers holding 2ℓ or less of an alcoholic	Manufactured from originating
	(2) Other	Manufactured from products other than those of heading
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not	
	(1) Of an alcoholic strength by volume of less than 1% vol	Manufactured from originating products of Chapter 9
	(2) Other	Manufactured from products other than those of heading No.22.06 and in which the value of the non-originating products used does not
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other	
	(1) Ethyl alcohol and spirits	Manufactured from products other than those of heading
	(2) Beverages with a basis of fruit juices, of an alcoholic	Manufactured from originating
	(3) Other	Manufactured from products other than those of heading No.22.08 and in which the value of the non-originating products used does not
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	Manufactured from products other than those of heading
23.09	Preparations of a kind used in animal feeding	Manufactured from products other than those of heading No.23.09 and in which the value of the non-originating

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

		value of the products obtained
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufactured from products of heading No.28.43 and manufactured through chemical transformation, or
28.52	Compounds, inorganic or organic, of mercury, excluding <div style="border: 1px solid black; padding: 2px; margin-left: 20px;">Organo-inorganic compounds</div>	Manufactured from products compounds other than organo-inorganic compounds of heading
ex.29.05	Acyclic alcohols and their halogenated, <div style="border: 1px solid black; padding: 2px; margin-left: 20px;">Metal alcoholates</div>	Manufactured from products other than metal alcoholates
ex.29.06	Cyclic alcohols and their halogenated, sulphonated, <div style="border: 1px solid black; padding: 2px; margin-left: 20px;">Metal alcoholates</div>	Manufactured from products other than metal alcoholates
29.32	Heterocyclic compounds with oxygen heteroatom(s) only	Manufactured from products of heading No.29.32 and manufactured through chemical transformation, or
29.33	Heterocyclic compounds with nitrogen heteroatom(s) only	Manufactured from products of heading No.29.33 and manufactured through chemical transformation, or from
ex.29.34	Nucleic acids and their salts, whether or not	

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

		Other than sultones or sultans	Manufactured from products other than those (excluding sultones and sultans) of heading No.29.34
29.40	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar acetals and sugar esters, and their salts, other than products of heading No.29.37, 29.38 or 29.39		Manufactured from products, chemically pure, other than maltose or fructose of heading No.17.02, or from products other than those of heading No.29.40
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes		Manufactured from products other than those of heading Nos. 32.03 to 32.05
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined		of these substances, of a kind used as raw materials in industry; other preparations based on
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter		odoriferous substances, of a kind used for the manufacture of beverages
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather		
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		
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like		
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more		

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

Manufactured from products other than those (excluding mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white) of heading No. 32.06

Manufactured from products other than those of heading No. 32.08 or 32.12

Manufactured from products other than those of heading No. 32.10 or 32.12

Manufactured from products other than those of heading Nos. 32.03 to 32.10, No. 32.12 or 32.13

Manufactured from products other than those of heading Nos. 32.08 to 32.10, No. 32.12 or 32.14

Manufactured from products other than those of heading No. 33.02 and in which the value of the non-originating products used does not exceed 50 percent of the

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

		value of the products obtained
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin in the form of liquid or cream and put up for retail sale, whether or not containing soap, paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	Manufactured from products other than those of heading No. 34.01 or 34.02
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning	Manufactured from products other than those of heading No. 34.01 or 34.02
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packing for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in	
	(1) Other preparations for use in dentistry, with abasis of plates (of calcined gypsum or calcium sulphate)	Manufactured from products other than those of heading No. 34.07 and in which the value of the non-originating products used does not
	(2) Other	Manufactured from products other than hydrogenated fats and oils of heading No. 15.16(only hydrogenated fats and oils) , 15.17(only
ex. 35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter)	

	Egg albumin	Manufactured from originating birds' eggs
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	
	(1) Esterified starches and other starch derivatives	Manufactured from products other than esterified starches and other starch derivatives of heading No. 35.05
	(2) Other	Manufactured from originating products of Chapter 7, 8 or 10
ex. 36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter	
	Articles of combustible materials as specified in Note 2 to this Chapter	Manufactured from products other than those (excluding combustible preparations or products) of heading No. 36.06
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufactured from products other than those of heading No. 37.01 or 37.02
ex. Chapter 38	Miscellaneous chemical products, excluding products of Nos. 38.01 to 38.07, 38.09, 38.21 or 38.23	s e m i - m a n u f a c t
ex. 38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other	

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

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Manufactured from products of the different tariff heading of the products obtained, in which the value of the

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non-originating products used does not exceed 50 percent of the value obtained

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t	Manufactured from products other than preparations based on graphite or other carbon of heading No. 38.01	
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ex. 38.06 Rosin and resin acids, and derivatives thereof; rosin spirit

and rosin oils; run gums

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

		Ester gums	Manufactured from products other than ester gums of heading No. 38.06
38.09	Fishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included		Manufactured from products other than those of Chapter 11, heading No. 35.05 or 38.09
	(1) With a basis of amylaceous substances		
	(2) Other		Manufactured from products other than those of heading No. 38.09 and in which the value of non-originating products used does not exceed 50 percent of the
39.14	Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13 in primary forms		value of the products obtained Manufactured from products other than those of heading Nos. 39.01 to 39.14
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics		Manufactured from products other than those of heading Nos. 39.01 to 39.13, or 39.16
	39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of lastics:	
	(1) Seamless tubes and pipes		Manufactured from products other than those of heading Nos. 39.01 to 39.13, or 39.17
	(2) Other		Manufactured from products other than those of heading No. 39.17
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter		39.19 Self-adhesive plates, sheets, film, foil,

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

tape, strip and other flat shapes, of plastics, whether or not in rolls

Manufactured from products other than those of heading Nos. 39.01 to 39.13, or 39.18 to

39.21

Manufactured from products other than those of heading Nos. 39.01 to 39.13, or 39.19 to

39.21

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Manufactured from products other than those of heading Nos. 39.01 to 39.13, or 39.20
39.21	Other plates, sheets, film, foil and strip, of plastics	Manufactured from products other than those of heading Nos. 39.01 to 39.13, 39.20 or
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	Manufactured from products other than those of heading No. 41.01, or 41.04
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	Manufactured from products other than those of heading No. 41.02, or 41.05
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	Manufactured from products other than those of heading No. 41.02, or 41.06
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on,	Manufactured from products other than those of heading No. 41.01, 41.04 or 41.07
41.12	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather	Manufactured from products other than those of heading No. 41.02, 41.05 or 41.12
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than	Manufactured from products other than those of heading No. 41.03, 41.06 or 41.13
41.14	Chamois (including combination chamois) leather, patent leather and patent laminated leather, metalized leather	
	(1) Chamois (including combination chamois) leather	Manufactured from products other than those of heading Nos. 41.01 to 41.03, or 41.14
	(2) Patent leather and patent laminated leather; metallised leather	Manufactured from products of heading Nos. 41.01 to 41.03

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

ex.Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut) (excluding products of heading	Manufactured from products of the different tariff headings (excluding heading No. 42.05)
ex.43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than dropped furskins	Manufactured from products other than those of heading
43.03	Articles of apparel, clothing accessories and other articles of fur skin	Manufactured from products other than those of heading No. 43.02 or 43.03
ex.44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	
	Planed, sanded or end-jointed	Manufactured from products other than those of heading No. 44.07 which have been
ex44.12	Plywood, veneered panels and similar laminated wood	
	Plywood consisting solely of sheets of wood, each ply not exceeding 6mm	Manufactured from originating products of heading No. 44.07
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	Manufactured from products other than those of heading No.44.16 excluding staves of wood (riven staves only one principal surface of which has been sawn, or sawn staves at least one principal surface of
ex.44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	

	With cellular wood panels	Manufactured from products other than cellular wood panels of heading No.44.18
ex.44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in chapter 94	
	Other than wood marquetry or inlaid wood	Manufactured from products other than those of heading No. 44.20 excluding wood marquetry and inlaid wood
ex.46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	
	Plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form	
		Manufactured from products other than those of heading No. 46.01 excluding plaits and similar products of plaiting materials
50.05	Yarn spun from silk waste,not put up for retail sale	Manufactured from chemical products (i.e. products of Chapters 28 to 39, used in the manufacture of textile materials, hereinafter the same), from products of heading No. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste,neither carded nor combed
ex.50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut:	

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

		Other than silk-worm gut	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk),

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

			man-made staple fibres or textile fibre waste, neither carded nor combed
50.07	Woven fabrics of silk or of silk waste		Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk),
51.06	Yarn of carded wool, not put up for retail sale		man-made staple fibres or textile fibre waste Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
51.07	Yarn of combed wool, not put up for retail sale		man-made staple fibres or textile fibre waste, neither carded nor combed Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
			man-made staple fibres or textile fibre waste, neither carded nor combed
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.09	Yarn of wool or of fine animal hair, put up for retail sale		Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
			man-made staple fibres or textile fibre waste, neither carded nor combed
51.10	Yarn of coarse animal hair or of horsehair (including		gimped

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

horsehair yarn), whether or not put up for retail sale

Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

		textile fibre waste, neither carded nor combed
51.11	Woven fabrics of carded wool or of carded fine	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk).
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
51.12	Woven fabrics of combed wool or of combed from	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk).
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
51.13	Woven fabrics of coarse animal hair or of horsehair	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
52.04	Cotton sewing thread, whether or not put up for retail sale	Manufactured from chemical products, from products of

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

		from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
52.07	Cotton yarn (other than sewing thread) put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
52.08	Woven fabrics of cotton, containing 85% or more by	
	(1) Batiks certified as hand-dyed by the Government or	Manufactured from grey
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
52.09	Woven fabrics of cotton, containing 85% or more by	
	(1) Batiks certified as hand-dyed by the Government or	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or

		man-made staple fibres or textile fibre waste
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made	
	(1) Batiks certified as hand-dyed by the Government or	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made	
	(1) Batiks certified as hand-dyed by the Government or	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
52.12	<u>Other woven fabrics of cotton:</u>	
	(1) Batiks certified as hand-dyed by the Government or	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
53.06	Flax yarn	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or

ex.53.08	Yarn of other vegetable textile fibres; paper yarn:	
		Other than paper yarn
53.09	Woven fabrics of flax	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
53.10	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
53.11	Woven fabrics of other vegetable textile fibres woven fabrics of paper yarn	Manufactured from paper, from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made
ex.Chapter 54	Man-made filaments; strip and the like of man-made textile materials, excluding Man-made filaments,	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk),
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

		textile fibre waste, neither carded nor combed
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	Manufactured from products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre
54.05	Artificial monofilament of 67 chemical decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	Manufactured from products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre
54.06	Man-made filament yarn (other chemical than sewing thread), put up for retail sale	Manufactured from products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre
55.01	Synthetic filament tow	Manufactured from chemical products or from products of
55.02	Artificial filament tow	Manufactured from chemical products or from products of
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	Manufactured from chemical products or from products of
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning	Manufactured from chemical products or from products of
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or

55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
55.12	Woven fabrics of synthetic staple fibres, containing 85%	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile

		textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ²	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ²	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

m -made staple fibres or
a textile fibre waste
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55.15	Other woven fabrics of synthetic staple fibres:	

	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk)
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
55.16	Woven fabrics of artificial staple fibres:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk).
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
56.02	Felt, whether or not impregnated, coated, covered or laminated	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

56.03	Nonwovens, whether or not impregnated, coated, covered or laminated	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres man-made staple fibres
ex.56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or	
	Textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with plastics	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
56.06	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastic	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or

		textile fibre waste
56.09	Articles of yarn, strip or the like of heading No. 54.04 products of or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	Manufactured from paper, from chemical products, from heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
ex.Chapter 57	Carpets and other textile chemical floor coverings, excluding products of heading No. 57.04	Manufactured from products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapettes; trimmings; embroideries;	
	(1) Woven pile fabrics of heading No. 58.01 containing more than 10% of weight of silk and also uncut pile	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01 or from natural textile fibres (except raw silk)
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
59.01	Textile fabrics coated with gum or amy-laceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas;	Manufactured from textile

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters of viscose rayon:	
	(1) Impregnated with plastics or rubber	Manufactured from textile yarn
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufactured from textile yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile	Manufactured from textile fibres or textile yarn
59.05	Textile wall coverings	Manufactured from textile
59.06	Rubberised textile fabrics, other than those of heading	Manufactured from textile
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas covered; painted canvas studio	Manufactured from textile yarn
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
59.09	Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
59.10	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,

59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or
Chapter 60	Knitted or crocheted fabrics	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
ex.Chapter 61	Articles or apparel and clothing accessories, knitted or crocheted, excluding products of heading No. 61.13	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
61.13	Garments, made up of knitted or crocheted fabrics of heading No. 50.02, 50.06 or 50.07	Manufactured from textile ware
ex.Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, excluding products of heading Nos. 62.13 to 62.17	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or
62.13	Handkerchiefs	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk)
62.14	Shawls, scarves, mufflers, mantillas, veils and the like	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk).
62.15	Ties, bow ties and cravats	Manufactured from textile

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

62.16	Gloves, mittens and mitts	Manufactured from textile
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading	Manufactured from textile yarn
ex.Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags, excluding products of heading No. 63.08 or 63.09	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk).
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres,
Chapter 64	Footwear, gaiters and the like; part of such articles	Manufactured from products of the different heading (excluding heading No. 64.06)
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	Manufactured from products other than those of heading
ex65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets	
	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No.65.01, whether or not lined or trimmed	Manufactured from products other than those of heading No. 65.01 or 65.05(Felt hats made from the hat bodies, hoods or plateaux of heading

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufactured from products other than those of heading No. 66.01, in which the value of non-originating products used does not exceed 50 percent of
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or	Manufactured from products other than those of heading
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufactured from products other than those of heading
ex.70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)	
	Cut-worked articles	Manufactured from products of heading No. 70.13, cutting of non-originating products the value of which does not exceed 50 percent of the value of the products
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or	Manufactured from unworked products of heading Nos. 71.01
71.17	Imitation jewellery	Manufactured from products other than those of heading No. 71.17 excluding chain of
72.07	Semi-finished products of iron or non-alloy steel	Manufactured from products other than those of heading
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated	Manufactured from products other than those of heading
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad,	Manufactured from products other than those of heading

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	Manufactured from products other than those of heading
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	Manufactured from products other than those of heading
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad plated or coated	Manufactured from products other than those of heading
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	Manufactured from products other than those of heading
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or	Manufactured from products other than those of heading
72.15	Other bars and rods of iron or non-alloy steel	Manufactured from products other than those of heading
72.16	Angles, shapes and sections of iron or non-alloy steel	Manufactured from products other than those of heading
72.17	Wire of iron non-alloy steel	Manufactured from products other than those of heading
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more	Manufactured from products other than semi-finished products of heading No. 72.18,
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm	Manufactured from products other than semi-finished products of heading No. 72.18, or from products other than
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	Manufactured from products other than semi-finished products of heading No. 72.18, or from products other than
72.22	Other bars and rods of stainless steel; angles, shapes	

	(1) Bars and rods	Manufactured from products other than semi-finished products of heading No. 72.18, or from products other than
	(2) Angles, shapes and sections	Manufactured from products other than semi-finished products of heading No. 72.18, or from products other than
72.23	Wire of stainless steel	Manufactured from products other than those of heading
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more	Manufactured from products other than semi-finished products of heading No.72.24,
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm	Manufactured from products other than semi-finished products of heading No. 72.24, or from products other than
72.27	Bars and rods, hot-rolled, in irregularly wound coils,of other alloy steel	Manufactured from products other than semi-finished products of heading No. 72.24, or from products other than
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; follow drill bars and	
	(1) Angles, shapes and sections	Manufactured from products other than semi-finished products of heading No. 72.24, or from products other than
	(2) Other	Manufactured from products other than semi-finished

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

		products of heading No. 72.24, or from products other than those of heading No. 72.27 or
72.29	Wire of other alloy steel	Manufactured from products other than those of heading
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	Manufactured from products other than those of heading Nos. 72.07 to 72.12, or 72.16, from products other than semi-finished products of heading No.72.18, from products other than those of heading No. 72.19, 72.20 or 72.22, from products other than semi-finished products of
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips	Manufactured from products of heading No. 72.06, or from products of heading No. 72.18 or 72.24 excluding semi-finished products
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Manufactured from products of heading No. 72.07, 72.18 or
73.05	Other tubes and pipes (for example, welded riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or	Manufactured from products of heading No. 72.07, 72.18 or 72.24
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or	Manufactured from products of heading No. 72.07, 72.18 or
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	Manufactured from products other than those of heading

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a	Manufactured from products other than those of heading
74.02	Unrefined copper; copper anodes for electrolytic refining	Manufactured from products other than those of heading
74.03	Refined copper and copper alloys, unwrought	Manufactured from products other than those of heading
74.07	Copper bars, rods and profiles	Manufactured from products other than those of heading
74.08	Copper wire	Manufactured from products other than those of heading
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm	Manufactured from products other than those of heading
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a	Manufactured from products other than those of heading
74.11	Copper tubes and pipes	Manufactured from products than those of heading No.
74.13	Standard wire, cables, plaited bands and the like, of copper, not electrically insulated	Manufactured from products other than those of heading No. 74.07, excluding profiles, of which the maximum cross-sectional dimension does not exceed 6mm, from products other than those of heading No. 74.08 or 74.09 of which the maximum
75.02	Unwrought nickel	Manufactured from products other than those of heading

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

75.05	Nickel bars, rods, profiles and wire	Manufactured from products other than those of heading
75.06	Nickel plates, sheets, strip and foil	Manufactured from products other than those of heading
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading
ex.75.08	Other articles of nickel:	
	Electroplating anodes including those produced by electrolysis	Manufactured from products other than those cathodes of heading No. 75.01, or from
76.04	Aluminium bars, rods and profiles	Manufactured from products other than those of heading
76.05	Aluminium wire	Manufactured from products other than those of heading
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	Manufactured from products other than those of heading
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	Manufactured from products other than those of heading Nos. 76.04 to 76.07
76.08	Aluminium tubes and pipes	Manufactured from products other than those of heading
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Manufactured from products other than those of heading No. 76.05, of which other than

78.04	Lead plates, sheets, strip and foil; lead powders and flakes	Manufactured from products other than those of heading No. 78.04, from products other
78.06	Other articles of lead	
	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading No. 78.04, from products other than lead tubes, pipes and tube or pipe fittings (for example,
	Lead bars, rods, profiles and wire	Manufactured from products other than those of heading No. 78.04, from products other
79.04	Zinc bars, rods, profiles and wire	Manufactured from products other than those of heading
79.05	Zinc plates, sheets, strip and foil	Manufactured from products other than those of heading
79.07	Other articles of zinc	
	Zinc tubes, pipes and tube or pipe fittings (forexample, couplings, elbows, sleeves)	Manufactured from products other than those of heading No. 79.04 or 79.05, from products other than zinc tubes, pipes and tube or pipe fittings (for example, couplings,
80.03	Tin bars, rods, profiles and wire	Manufactured from products other than those of heading No. 80.03 , from products other than tin plates, sheets and strip of a thickness

ex80.07	Other articles of tin		
		Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	Manufactured from products other than those of heading No. 80.03 , from products other than tin plates, sheets and strip, of a thickness
		Tin 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;	Manufactured from products other than those of heading Nos. 80.03 ,from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm, tin foil (whether or not printed or backed with paper, paperboard, plastics or similar
		Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading Nos. 80.03 ,from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm, tin tubes, pipes and tube or pipe fittings
ex.Chapter 81	Other base metals; cermets; articles thereof, excluding products of heading No. 81.13		Manufactured from products other than those of the same tariff heading as the products
Chapter 85	Electrical machinery and value equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		Electrical machinery and value equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and

Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non originating products of the
ex.Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, excluding products of heading No.90.01 or 90.30	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non originating products of the
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufactured in which the value of the non-originating used products of the different tariff heading as the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non -originating products of the
ex.Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified, or included:	Manufactured from products of the different tariff heading as the products obtained

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

	prefabricated buildings, excluding products of heading Nos 94.04 to 94.06	products of heading No.94.04
ex95.03	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not:	
	Wheeled toys; dolls' carriages; Dolls representing only human beings	Manufactured from products other than those of heading No.85.01, 85.03, 85.04or 85.26 , from products other than wheeled toys, dolls' carriages, dolls representing only human beings of heading 95.03 ,and in which the value of the
96.01	Worked ivory, bone,tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by	
	Articles	Manufactured from products other than those of heading No 96.01 excluding worked
ex.96.03	Brooms, brushes (including brushes constituting parts of brushes constituting parts of vehicles), hand-operated mechanical floor sweepers, not motorized , mops and feather dusters; prepared knots and tufts for broom or	
	Brooms and brushes, excluding articles of subheading No.9603.10; paint rollers, squeegees and mops	Manufactured from products other than those of heading No.96.03 and in which the value of the non-originating products used does not
	Hand-operated mechanical floor sweepers, not motorized	Manufactured from products other than hand-operated

		motorized, of heading No. 96.03
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufactured from products other than those of heading No.96.06 in which the value of the non-originating products used does not exceed 50 percent of the value of the products obtained
ex.96.08	Ballpoint pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen- holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No.96.09:	
	Fountain pens, stylograph pens and other pens; pen-holders	Manufactured from products other than those of heading No.96.08 excluding pen nibs and nib points
ex.96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:	
	Smoking pipes or pipe bowls of wood	Manufactured from products other than those of heading No.96.14 excluding shaped blocks of wood

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

96.17 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

Manufactured from products other than vacuum flasks and other glass flasks for vacuum vessels of heading No.70.12 , from other than those of products heading No.96.17

As of April 1 2007 (Reference only)

Certificate of Origin

1. Goods consigned from (Exporter's business name, address, country)			Reference No		
2. Goods consigned to (Consignee's name, address, country)			<p style="text-align: center;">GENERALISED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN</p> <hr/> <p style="text-align: center;">(Combined declaration and certificate) FORM A</p>		
3. Means of transport and route (as far as known)					
5. Item number	6. Marks and number of packages	7. Number and kind of packages, description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices

230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

<p>11. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p>	<p>12. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were</p> <p>produced in _____ (country)</p> <p>and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to</p> <p>(importing country)</p>
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230. RULES OF ORIGINE FROM THE JAPANESE GENERAL SCHEME

NOTES (2004)

I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

Australia*	Republic of	European	Italy	Cyprus	Austria
Canada	Belarus	Union: Belgium	Latvia		Poland
Japan	Republic of	Czech	Lithuania		Portugal
New Zealand**	Bulgaria	Republic	Luxembourg		l
Norway	Russian Federation	Denmark	g Hungary		Sloveni
Switzerland		Germany	Malta		a
United States of America***		Estonia	Netherlands		Slovakia
		Greece			a
		Spain			Finland
		France			Sweden
		Ireland			United Kingdom

II. General conditions

To qualify for preferences, products must:

- (a) fall within a description of products eligible for preferences in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and
- (c) comply with the consignment conditions specified by the country of destination. In general, products must be

consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary.)

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

(a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in box 8 (for Australia and New Zealand Box 8 may be left blank)

(b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:

1. United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of countries, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).

2. Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F"

3. Japan, Norway, Switzerland and the European Union: enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and Coding System (Harmonized System) heading at the 4 digit level of the exported product (example "W" 96.18).

4. Bulgaria and the Russian Federation: for products which include value added in the exporting

preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the f.o.b. price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".

5. Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

** Official certification is not required.

*** The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.

