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\$UWLFOH 5XOHV RI 2ULJLQ DQG 5HODWHG 0DWWHUV

Application of Chapters 4 (Rules of Origin) and 5 (Origin Procedures)

([FHSW DV SURYLGHG LQ WKLV &KDSWHU &KDSWHU WR
DSSO\ WR WH[WLOH DQG DSSDUHO JRRGV

De Minimis

\$ WH[WLOH RU DSSDUHO JRRG FORVVKHLHGLQQ &KDSWHU
+DUPRQL]HG 6\VWHP WKDW FRQWDLQV QRV QRV R DWLLQD WLKHU
FKDQJH LQ WDUWHU TXLWPHL QFDW SRIGL I LHUR GLXF \$QQSHFLILF
2ULJLQ VKDOO QRQHWKH OHVV ERIRGRQIVWKHHUW B WWDPO EZH IDQ
PDWHULDOV LV QRW PRUH WKDQ H JSRUGF HQ VZ KRU FK KM KW RWRD
HODVWRPHULF FRQWGHQV SHUDHQRVWH RW WKH WRWDO ZHQG KW KH
DOO WKH ROKHUH DSSDUHO FDQWV RI HWKLV 5 &KDSWHU 2 DQJL &KDS

\$ WH[WLOH RU DSSDUHO JRRG FORIVWKIHLHGLRQK DSSV
WKDW FRQWDLQV QRV RULDUQDWLQ WKH FRPSRVQKIDW GHWHU
FODVVLILFDWRBQVWRWVWRV LV \ W B E JDISO LWD FIDOML FQDWHW R
\$QQH[% 3URGXFW 6SHFLILF 5XOEM RRQVLGHUHQV WDDO HQB
JRRG LI WKH WRWDO ZHLJKW RI UHO V WDKR VHSIHE FHWWRB I\ DWK
RI WKDW FRPSRQH QW RI ZKLFK WKH WRWDO ZHLJKW RI HO
&KDSWHU DQG &KDSWHU

Treatment of Sets

1 R W Z L W K V W D Q G H F L J L W K H X S H U R B K R U S L O V S H J H W % R X W R G X F W
5 X O H V R I 2 U L J L Q W H [W L O H D Q G H D S S D O H V O O R R G O D S X W L I X S I G
D S S O L F D W L R Q R I H 5 X D O H 5 X P O I H W K I R B B O R H W Q W H U S J U P H R V O D J W H G 6 \ \
Q R W E H R U L J L Q D W L Q J J R R G V X Q O Q V R U H L D E Q D R W L V Q K H J R R B G R U L
R I W K H Q R Q R U L J L Q D W L Q J J R R S M U L Q H Q W H R V H W K H G R B O J R W I H

) R U W K H S X U S R V H V R I S D U D J U D S K

D W K H Y D O X H Q R J Q R R Q G R U L Q L Q H O H V O B I W H V G K D O O V E H V D O H
D V W K H Y D O X H R I D Q R H Q U R D O V L Q O W K O S L W H Q D X G H V

E W K H Y D O X H E H M K O F X O V W H K G O O V W K K I H V D P O X I H D R I Q W
L Q & K D S V O H H V R I 5 X U L J L Q

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E K D Q G P D G H F R W W O Q B V D O G X W U

\$UWLFOH

5MYVHZQDQG5XDHVRI2ULJLQ

SURFHGXUHV WR YHULI\ ZKHWKHW DUJLRIG UTHKDOPHLQW IRW S
IRU D VLWH YLVLW DV GHVFULEHG LQ WKLV \$UWLFOH

\$Q LPSRUWLQJ 3DUW\ PD\ UHTXHHVW DPVDW H [SIRVLWH XQR
RI WH[WLOH BV DSSDUHO JRRHWKHU

D D WH[WLOH RU DSSDUHO JRRGW KDWLPHQW IXQGE
\$JUHHPHQW RU

E FXVWRPV RIIHQWRVDZWM KWLDJHUBH DFSXDUHLQ JRRUG
RFFXUUHG

'XULQJ D VLWHJMD\$KW XQGHLP SFDUMDIXH \$VUDAFPIV WR

D UHFRUGV DQG IDFLOLWLHV IDOMDDQW WURHWWRHFO

E UHFRUGV DQG WFLRWKHHFXVQDRPYDR IIIHCGV HV EHL

,I DQ LPSRUWLQER3DUXFWVEHNLWDRVD\$KW XQGHMKSDO S
KRVW 3DUW\ QRW ODWHU WKDQW YLDLWSWBRDQWR[SARKHWEDV

D WKH SURSRVHG GDWHV

PDQQHU DQG SULRU WR WKH GDWRH SURGXIF HLU XQGYHU LSDU
IDFLOLWDWH FRFIDGLQDSLRUW ODKGIVWEKHGXIOVLQW RI

\$UWLFOH 'HWHUPLQDWLRQV

7KH LPSRUWLQJ 3DUW\ PD\ GHQ\ DHDWDEPHQRU ISUHI BU
DSSDUHO JRRG

D IRU D UHDVROHOLVW'HWV HQ \$UWLFLRQV RI 2ULJ

E LI SXUVXDQW WR D VLWH YLVLQW XQV KDVS QVWF O
VXIILFLHQW LQIRUPDWLRQ WR GHWRIRGLQD OVKID WVV
SUHIHUHQWLD O WDULII WUHDWPHQW RU

F LI SXUVXDQW WR D UHTXHVV ISHU IDLVLDWVROH VLW
LPSRUWLQJ 3DUW\ LV XQDEOH WSHIR QVXIFRQ DIRL WH
YLVLW LV GHQLHG WKH LPSRUWLQJ WUHWLWV SYLW
WKH H[SRUWRU SHURGRQFKID YLQJ WKH FDSDFLW\ WR
H[SRUWHU RU SURGXGHU DGRHV VQ RFR USKH RUH ODFYDOO
GXULQJ D VLWH YLVLW

\$UWLFOH &RPPLWWHH RQ 7H[WLOH DQG \$SSDUHO 7UDG

7KH 3DUWLHV KHUHE\ HWWDEOLVUKHD &RIRGLWVWVHWVROH V
&RPPLWWHH FRPSRUWHSURHVRQWDOFLYQW RI HDFK 3DUW

7KH 7H[WLOHV &RPPLWWHH VKDGOUPRHWW KHV GODWVH VRI R
IRUFH RI WKLW \$JUHHPHQW DQG WVKHVVH DGMFLHG ID VD QV FRQVUL
&RPPLVLRQ 7KH &RPPLWWHH VKDOO VPKHH VDUW VXF KG MFI QG

7KH 7H[WLOHV &RPPLWWHH PD\ FRQWKGHU &KD \$DWHV
IXQFWLRQV VKDOIOWLQFDRSGHUPHYQVSWRLRQFRIQW XOW &WLRQ F
LQWHUSUHWLYH GLIILFXOWLHV VKGW P DV VLRLQ IR IXZG VUWRK
HIIHFWLYHQHWVRRQ XGGS HUWKL V &KDSWHU

7KH 7H[WLOHV &RPPLWWHH VKDOO ULWNVH V WVKVH FSRWUH
WKH HOLPLQDWL BDFRILRQHWVHQVHUBBQW KM BQ ZRUQ FORWKL
ZRUQ DUWLFOHV FODVVLILHG LQ KVDHPLQJQFOXGRUQW KVKHDI
EXVLQHVV DQG HPSOR\PHQW RSSR UWLXQH WQGV DSSGURQ WVK
3DUW\

3ULRU WR WKH HQWU\ LQWR IRU DHUFRQDQH GPHQVHH
&RPPLWWHH VKDOO FRQVXOW WR SUWSD WVK SW RDSURV HQH FXSGV
FKDQJHV WR WKH +DUPRQLJHG 6\VWHP

\$UWLFOH &RQILGHQWLDOLW\

7KH SURYLVLRQV VHW RXW LQ \$UWLFOH LQIRURDWRU
IURP D WUDGHU RKSURYLWVHQEGHURMLV &KDSWHU

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6 HFWLRQ \$ 'HILQLWLRQV

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D DSSDUHO JRRGV RI &KDSWHUV P DQZKLRK WKKH +D
WKDW GHWHUPLQHV WKH WDULIIIEGQVMOIRFQHWRRQ
IROORZLQJ WDULIHSURYEVLRQVULSUNMWHHDVQPHLOV \$/
IRU XQGHU WKH OHYHOV H3VWDEIOHVKWLDQ Q7 \$ S S H Q7
1RQ 2ULJLQDWLQJ \$SSDUHO

L EOXH GHQLP VXEKHDGLQJ RU
RU RU LWH[LF DQ
RU DQ\ VXFFWVWRUI \$WRHPLV
DQG

LL IDEULF ZRYHQ DV SODLQ ZHDYH ZRYHQ WZR
RQH R[IRUG FORWK RI DYHUDJH \DQEQXPEHU
VXEKHDGLQJ

RU RU DQ\VRQFWRVWVWVWRWDULII

E DSSDUHO JRRGV RI 8 6 WDULII LWHPV RU
OH[LF DQ WDULII LWHPV
RU VVRURUSWRYLWXLRF
WKHVH WDULII LWHPV DUH LQW@HJLVESHURRU GSHGIR
WKH OHYHOV HVWDEOLVKHG LQ \$SSHRIGELUFLXOVKHI
IDEULF RI \DUQ QXPEHMHVHTKDO WRPRWULF QXPEHU

F DSSDUHO JRRGV RI VXEKEDS LQHORULSUHIHUHQWL
WUHDWPHQW SURYLGHG IRU XQGHU W@H DQGHQEV H
P€@p HQW `°@f@DUHIHUBHQW BEOH° @D@W@'LQVHAPV \$h p

Fabric and Made-Up Goods

(DFK 3DUW\ VKDOO DSSO\ W KHS \$OLH BIEG Q WLRD Q WLD UQ D

)RU WKH SXUSRVHV RI WUDGH EIGDZ WHKCR WKH B D8QV LWHG
DSSO\ WKH SUHIHUHQWLD WDUISIK W WHRD JVRPHGQWRS UKRYDLGLHGG
DUH IRUPHG WKH WHUULWRU\ RIVLGG ID W XHWWHUBEPWREH HV R
WKDW PHHW RWK WU RDSVS ORLIF DSELOUHHDRACBMLQ V OX V G HUIWKL V \$ J

Goods Entering under TPL Provisions

(DFK 3DUW\ VKDOO SURYLGH SURHG M ULPGSR UDVOH G D QWR V
XQGHU D 73/ VHW RXW LQ \$QQH[\$ W B R G QRH BDIHMA\ IRKDV O O
([FHSW DV SURYLGHG LQ SDUDJUDISW K L VSKJWRXJKPH Q W WUKHJ DSU
IRU SUHIHUHQWLD WDU LII WUHDVPH QWR \$LQV IOXGHL QJ Y H H
YHULILFDWLRQ SXUVXDUQW QWRH \$ E R L E S E V L R V E R I R E R Q W H I D F R W L Y L
SXUVXDQW WR 6HFWLRQ % RI &KDS WUDGH XDFLOR FAD \$GRQQ L
SURLVLRQV WKDW DSSO\ WR RWKHDSV OI\ W W B H W K B O E D
QRWZLWKVWDQGLQW WRK DW 3/R B G H V R R E G F H L Q I G Q V W H Q H I R U H W
IRU D FHUWLILFDWLRQ RI RULJLQH X Q G M L \$ O W D F O H I 7 U H D O M F
DSSO\

7UDGH LQ WKH JRRGV UHIHUHQWLD V R E L W K H B D U S O Q H H V V H
VKDOO FRQVXOW DV QHHGHG WR G H M K H U H W W Y K D O M V O B 7 3 / V O O
WKH DGPLQLVWUDWLRQ RI WKLV \$ Q O E I W R F V O L X F L Q J H E V L W L R
UHODWHG WR LVVXH UHJDUGLQJ 73/ XWLOLJDWLRQ

7KH LPSRUWLQJ 3DUW\ VKDOO P D Q D V H M H D F Y K G 3 E R V L V
FDOFXODWH WKH TX D H O W L H W \ X R Q G H B V G W 7 5 K B W W I K P S B U W V

(DFK 3DUW\ VKDOO SXEOLVK RQOLQH

D WKH DPRXQW RI HDFK DQQXDO D 3 D L D Q G V W H K D F K T X T
XSGDWHG DW OHDVW PRQWKO\

E WKH XWLOLJDWLRQ R B Q E I D M B S K R D S C Q W H L P S R U W M D X W I

F LQIRUPDWLRQ RQ DOORFDWLRQ R Q D Q G X Q W G L J B W L R
\$JUHHPHQW DQG

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WKH SURFHGXUH V] 0) 0 H P U P ð U A C < 0 P p G D P W € @ [P W

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DV D FHUWLILFDWH RI HOLJLELOLWK D ZL W K R R G R U X D O W L R B V C
WUHDWPHQW XQG H O R F D 3 V L R Q R D V Q G D Y M H D F R I Q G L W / L R Q W R J U D
WUHDWPHQW WR D J R R G X Q G H U D 73/

(DFK 3DUW\ VKDOO DOORZ DQ R L P S W U I W H L D W R R F G X Q F G B U X
DW O H D V W R Q H R R R G U L D L V S B U W H G

(DFK 3DUW\ V K B O Q D R W L L H W R E H U R W L U H T D X L H R M B I O L J L E
G R F X P H Q W D W L R Q X Q G H U S D U D J U D S K H T X L Q G H O V K H P L Q L P X P

7KH 3DUWLHV VKDOO H V W D E O W R K I B U H F F X U H W K L W W \$ J U B
H O H F W U R Q L F W U D Q V P L V V L R Q R I & G B F X L P H F Q W D H W L R Q (U H L O D E
X W L O L J D W L R Q D V Z H O O D V I R U O B D W H I G Q W R Q D B O R B D W R R Q L Q
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\$W WKH UHTXHVV RI RQH RI WKHR 3 D Q R W K B I O W B D H U F R D P S H
D G G L W L R Q D O V R Q W L E R W L W D V K H Q L L F U D W D W E I R I R (I O & H U B L L O L W \ 7 3
D Q G D Q \ R W K H U U H O D W H G P D W W H U

2Q UHTXHVV RI W R 3 D G M X Z W V B Q Q D R Q X V D I O H 7 B E I E D L W H G W
V X S S O L H V R I S D U W L F X O D U I L E H U W H \ D W K D W D F O G I E H E U L F H G
R U L J L Q D W L Q J J R R G V W K H 3 D U W L H M D G M X V W F I R Q V X Q W K R Q H
D G M X V W P H Q W L Q W K H 73/ UHTXLUHW F V R I Q H F H P U Q V H G D O Q F R Q W H V
G R P H V W L F D S S U R Y D O S U R F H G X U H V

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<p>,PSRUWV LQWR &DQDGD D &RWRQ RU ODQ PDGH ILEH60(DSSDUHO 60(E :RRO DSSDUHO 60(</p>	<p>GDRP 0H[LFR 60(DSSDUHO 60(60(</p>	<p>IURP 8QLWHG \$WDWHV 60(DSSDUHO 60(60(</p>	<p>\$WDWHV</p>
<p>,PSRUWV LQWR 0H[LFR D &RWRQ RU ODQ PDGH ILEH60(DSSDUHO 60(E :RRO DSSDUHO 60(</p>	<p>RURP &DQDGD 60(DSSDUHO 60(60(</p>	<p>IURP 8QLWHG \$WDWHV 60(DSSDUHO 60(60(</p>	<p>\$WDWHV</p>
<p>,PSRUWV LQWR 8QLWHG D &RWRQ RU ODQ PDGH ILEH60(DSSDUHO 60(E :RRO DSSDUHO 60(</p>	<p>HGRPW&DQDGD 60(DSSDUHO 60(60(</p>	<p>IURP 0H[LFR 60(DSSDUHO 60(60(</p>	

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60(VKDOO EH PHQTV RU ERUV ZRRO VXLWV RI 8 6 FDWHJR

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,PSRUWV LQWR 8	QUWFG & DQDGDH 60(IURP 0H[LFR 60(

7KH 60(DQQXDO TXDQWRW WKIHLPSRQDGDG WDWKBOLEW OLPLWHG WR J
KHDGLQJ RI WKH +6

2I WKH 60(DQQXDO TXDQWLQWRRWKPSRQLWHGURW DQDGDOR PF
PD\ EH LQ JRRGV RI &KDSWHUV WKURXJKDGLQJ RU RWKHU WKD
RU RI WKH +6 DQG QR PRUHQWRQV RI &KDSWHU RU VXE
RU RI WKH +6

2I WKH 60(DQQXDO TXDQWLQWRRWKPSRQLWHGURW DQDGDOR PF
60(V RI WKDW TXDQWLQWRRWKPSRQLWHGURW DQDGDOR PF
RU RI WKH +6 DQG QR PRUHQWRQV RI &KDSWHU RU VXE
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RU RI WKH +6

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12 PHDQV QXPEHU DQG

60 PHDQV VTXDUH PHWHU

7KLV 6FKHGXOH DSSOLHV WR WDRU \$IQ QSHIHSUHQSHF LO
3URYLVLRQV

8QOHVV RWKHUZLVH SURYLGHDGULQHVKELWWSZHQHQ DRU W
ZLWK UHVSHFW WR WUDGH EHWZHRQ6 W KHPWQPSOMU D DUDSKR
WKURXJK VKDOO DSSO\

7KH IROORZLQJ FRQYHUVLRQ IDFWRUHQ EKDOH DSSORZ
FDWHJRULHV

8 6 &RQYHUVLRQ
&DWHJRU'FWRU'HVFULSWLRQ

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8 6 &RQYHUVLRQ
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+DUPRQLJHG
6\ VWHP &RQYHUVLRQ
6WDWL VWLFD O
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8 6

+DUPRQLJHG 3ULPDU\
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12      1$7,21$/ )/$*6 2) 1$7,216 27+(5 7

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7KH SULPDU\ XQLW RI PHDVXUHQ IRU WFDWHRJRORZLQVKM
12 DQG VKDOO EH FRQYHUWHG LQWR 60(E\ D IDFWRU RI

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7KH SULPDU\ XQLW RI PHDVXUHQ IRU WFDWHRJRORZLQVKM
12 DQG VKDOO EH FRQYHUWHG LQWR 60(E\ D IDFWRU RI

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7KH SULPDU\ XQLW RI PHDVXUH IRU JDIHQW SDUWKDORQ
EH . * DQG VKDOO VERH FOR QEXHUSHSOGLQQ DVF MHR UR/OORZLQJ

&RWRQ DSSDUHO
:RRO DSSDUHO
0DQPDGH ILEHU DSSDUHO
2WKHU QRQ FRWRQ
YHJHWDEOH ILEHU DSSDUHO