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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 82/2026 -Customs (N.T.)

New Delhi, the 12th October, 2026.

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government hereby makes the following rules, namely: -

1. Short title and commencement. - (1) These rules may be called the Customs Tariff (Determination of Origin of Goods under the Free Trade Agreement between India and New Zealand) Rules, 2026.

(2) They shall come into force on the 20th October, 2026.

2. Definitions. – (1) In these rules, unless the context otherwise requires, -

(a) **“Agreement”** means the Free Trade Agreement between India and New Zealand signed on the 27th April, 2026;

(b) **“Annexure”** means the annexures appended to these rules;

(c) **“aquaculture”** including, but not limited to mariculture, means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants from seed stock, including seed stock imported from non-parties, such as eggs, fry, fingerlings, or larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

(d) **“CIF value” or “Cost, Insurance and Freight value”** means the price actually paid or payable to the exporter for a good when the good is loaded out of the carrier, at the port of importation, including the cost of the good, insurance, and freight necessary to deliver the good to the named port of destination;

(e) **“competent authority”** means:

(i) for India, the Department of Commerce or its successors; and

(ii) for New Zealand, New Zealand Customs Service or its successors;

(f) **“customs administration”** means:

- (i) for India, the Central Board of Indirect Taxes and Customs or its successors;
and
 - (ii) for New Zealand, the New Zealand Customs Service or its successors;
- (g) **“FOB value” or “Free-On-Board value”** means the price actually paid or payable to the exporter for a good when it is loaded onto the carrier at the named port of exportation, including the cost of the good and all costs necessary to bring the good onto the carrier;
- (h) **“fungible goods”** means goods that are interchangeable for commercial purposes and whose properties are essentially identical;
- (i) **“Generally Accepted Accounting Principles”** means those principles recognised by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These principles may encompass broad guidelines for general application, as well as detailed standards, practices and procedures;
- (j) **“indirect materials”** means a material used in the production, testing or inspection of a good but not physically incorporated into the good; or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including:
- (i) fuel, energy, catalysts and solvents;
 - (ii) equipment, instruments, devices and supplies used to test or inspect the good;
 - (iii) gloves, glasses, footwear, clothing, safety equipment and supplies;
 - (iv) tools, dies and moulds;
 - (v) spare parts and materials used in the maintenance of equipment and buildings;
 - (vi) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
 - (vii) any other material that is not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be a part of that production;
- (k) **“issuing authority”** means the authority designated by each Party for issuance of Certificates of Origin, as notified from time to time;
- (l) **“material”** means a good that is consumed in the production, physically incorporated or used in the production of another good;

- (m) **“non-originating material”** means a material that does not qualify as originating in accordance with these rules, which includes a good or material of undetermined origin;
 - (n) **“originating good” or “originating material”** means a good or material that qualifies as originating in accordance with these rules;
 - (o) **“packing materials and containers for transportation and shipment”** means goods used to protect another good during its transportation, but does not include the packaging materials or containers in which a good is packaged for retail sale;
 - (p) **“producer”** means a person who engages in the production of a good;
 - (q) **“production”** means operations including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, aquaculture, gathering, manufacturing, processing or assembling a good;
 - (r) **“Party”** means India or New Zealand and jointly as the Parties;
 - (s) **“preferential tariff treatment”** means the customs duty rate applicable to an originating good, pursuant to each Party’s respective Schedule of Tariff Commitments set out in Annex 2A (Schedule of Tariff Commitments);
 - (t) **“QVC”** is the qualifying value content of a good, expressed as a percentage;
 - (u) **“value of non-originating materials”** is the value of non-originating materials, including materials of undetermined origin, used in the production of the good; and
 - (v) **“value of originating materials”** is the value of originating materials used in the production of the good in the territory of one or both Parties.
- (2) For the purpose of these rules, any cost or value shall be recorded and maintained in accordance with the Generally Accepted Accounting Principles applicable in the territory of the Party in which the good is produced.

3. Originating Goods.- Except as otherwise provided in these rules, a good shall be regarded as originating if it is --

- (a) wholly obtained or produced in the territory of one or both of the Parties, as provided for in rule 4; or
- (b) satisfies all applicable requirements of the Product Specific Rules under Annexure A; and

meets all other requirements of these rules.

4. Wholly Obtained or Produced Goods.- For the purposes of clause (a) of rule 3, the following goods shall be considered to be wholly obtained or produced in the territory of one or both of the Parties, if they are --

- (a) plant and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi, algae and live plants grown and harvested, picked, or gathered there;

- (b) live animals born and raised there;
- (c) goods obtained from live animals born and raised there;
- (d) goods obtained by hunting, trapping, fishing, aquaculture, gathering, or capturing there;
- (e) minerals and other naturally occurring substances, not included in clauses (a) to (d), extracted or taken from the soil or waters, seabed or subsoil beneath the seabed there;
- (f) fish, shellfish, and other marine life extracted or taken from the sea, seabed or subsoil beyond the outer limits of the territories of each Party and, in accordance with international law, outside the territorial sea of non-Parties by vessels that are registered, listed or recorded with a Party and entitled to fly the flag of that Party;
- (g) goods produced on board a factory ship registered, listed or recorded with a Party and entitled to fly the flag of that Party from the goods referred to in clause (f);
- (h) goods other than fish, shellfish and other marine life extracted or taken from the sea-bed or subsoil beneath the sea-bed outside the territorial sea of a Party, provided that the Party has rights to exploit such sea-bed or subsoil beneath the sea-bed in accordance with relevant international law;
- (i) waste and scrap, excluding precious metals, derived from production or consumption there, provided that such goods are fit only for the recovery of raw materials; and
- (j) goods produced in the territory of one or both Parties solely from goods referred to in clauses (a) to (i) or from their derivatives at any stage of production.

5. Bilateral Cumulation.- Each Party shall provide that an originating good or material in the territory of one Party, under rule 3 and all the other applicable requirements of these rules, that is incorporated in the production of a good in the territory of the other Party is considered to originate in the territory of the other Party.

6. Calculation of Qualifying Value Content.- Where a qualifying value content requirement is specified in these rules and its Annexures, to determine whether a good is originating, the qualifying value content shall be calculated using one of the following methods:

- (a) Build-Down Formula based on the value of non-originating materials:

$$QVC = \frac{\text{FOB Value} - \text{Value of non originating materials}}{\text{FOB Value}} \times 100$$

- (b) Build-up Formula based on the value of originating materials:

$$QVC = \frac{\text{Value of originating materials}}{\text{FOB Value}} \times 100$$

7. Value of Materials Used in the Qualifying Value Content.- (1) All values for the purposes of calculating qualifying value content shall be determined in accordance with the Customs Valuation Agreement.

(2) All costs shall be recorded and maintained in conformity with the Generally Accepted Accounting Principles applicable in the territory of a Party where the good is produced.

(3) If a non-originating material is used in the production of a good, the following may be added to the value of originating materials in determining whether the good meets the QVC requirement:

- (a) the value of production of non-originating materials undertaken in the territory of one or both Parties; and
- (b) the value of originating materials used in the production of the non-originating material in the territory of one or both Parties by one or more producers.

(4) The value of the materials used in production shall be:

- (a) for imported materials, the CIF value;
- (b) for materials obtained within the territory of a Party:
 - (i) the price paid or payable by the producer in the Party where the producer is located;
 - (ii) the value as determined for an imported material in clause (a); or
 - (iii) the earliest ascertainable price paid or payable in the territory of the Party; and
- (c) for materials that are self-produced, all the costs incurred in the production of the material, which includes general expenses that can be reasonably allocated to the good.

(5) For originating materials, the following expenses may be added to the value of the material, if not included under sub-rule (4):

- (a) the costs of freight, insurance, packing, and other transport-related costs incurred in transporting the good to the location of the producer of the good;
- (b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties that are waived, refunded, refundable, or otherwise recoverable, which includes credit against duty or tax paid or payable; and
- (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.

- (6) For non-originating materials or materials of undetermined origin, the following expenses may be deducted from the value of the material:
- (a) the costs of freight, insurance, packing, and other transport-related costs incurred in transporting the material within the territories of the Parties to the location of the producer of the good;
 - (b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties that are waived, refunded, refundable, or otherwise recoverable, which includes credit against duty or tax paid or payable; and
 - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.
- (7) Where the costs or expenses listed in sub-rules (4) through (6) are unknown or evidence of the amount of the adjustment is not available, then no adjustment is allowed for those costs.

8. Minimal Operations.- (1) Notwithstanding any provisions of these rules, the following operations when undertaken on non-originating materials to produce a good shall be considered as insufficient working or processing to confer on that good the status of an originating good:

- (a) preserving operations to ensure that the good remains in good condition for the purposes of transport or storage;
- (b) packaging or presenting goods for transportation or sale;
- (c) simple processes, consisting of sifting, screening, sorting, classifying, sharpening, cutting, slitting, grinding, bending, coiling, or uncoiling;

Explanation: For the purposes of this rule, “simple” describes activities which need neither special skills nor machines, apparatus or equipment specially produced or installed for carrying out the activity;

- (d) for textiles: attaching accessory articles such as straps, beads, cords, rings and eyelets; ironing or pressing of textiles;
- (e) affixing or printing of marks, labels, logos, or other like distinguishing signs on goods or their packaging;
- (f) simple dilution with water or another substance that does not materially alter the characteristics of the good;
- (g) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (h) slaughtering of animals;

Explanation: For the purposes of this rule, “slaughtering” means the mere killing of animals;

- (i) simple painting and polishing operations;
- (j) simple peeling, stoning, or shelling;
- (k) simple mixing of goods, whether or not of different kinds; or

Explanation: For the purposes of this rule, “simple mixing” describes activities which need neither special skills nor machines, apparatus or equipment specially produced or installed for carrying out the activity;

- (l) any combination of two or more operations referred to in clauses (a) to (k).
- (2) All operations carried out in a Party on a given good shall be considered together when determining whether the working or processing undergone by that good is to be regarded as insufficient within the meaning of sub-rule (1).

9. De Minimis.- (1) A good, except for those falling within Chapters 50 through 63 of the Harmonised System, that does not satisfy a change in tariff classification requirement pursuant to Annexure-A shall nonetheless be an originating good if the value of non-originating materials used in the production of the good that does not satisfy the change in tariff classification requirement does not exceed 10 per cent of the FOB value of the good as defined under rule 2 and the good meets all of the other applicable requirements in these rules.

(2) A good classified in Chapters 50 through 63 of the HS that does not qualify as originating good because certain non-originating materials used in the production of the good do not fulfil the requirements set out in Annexure-A, shall nonetheless be an originating good if the total weight or value of all such material does not exceed 10 per cent of the total weight or value of that good.

(3) If a good described in sub-rule (1) or (2) is also subject to a qualifying value content requirement, the value of those non-originating materials shall be included in the value of non-originating materials for the applicable qualifying value content requirement.

(4) A good classified as Wholly Obtained (WO) under rule 4 or Annexure-A that does not qualify as an originating good, because certain non-originating materials of other chapters of the Harmonised System are used in the production of that good, shall nonetheless be an originating good if the total weight or value of all such non-originating material does not exceed 1 per cent of the total weight or value of that good.

10. Treatment of Packaging Materials and Containers for Retail Sale.- (1) Packaging materials and containers in which a good is packaged for retail sale, if classified with the good, shall be disregarded in determining whether the non-originating materials used in the production of the good have satisfied the applicable process or change in tariff classification requirement set out in Annexure-A, or whether the good is wholly obtained or produced.

(2) If the good referred to in sub-rule (1) is subject to the qualifying value content requirement, the value of such packaging materials and containers shall be taken into account as value of the originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

11. Treatment of Packing Materials and Containers for Transportation and Shipment.- Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining whether the good is originating.

12. Accessories, Spare Parts and Tools.- (1) The origin of the accessories, spare parts or tools presented with a good:

- (a) shall be disregarded if the good is subject to a change in tariff classification requirement or production process requirements for origin specified in Annexure-A, and
- (b) shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good, if the good is subject to a qualifying value content requirement.

(2) Sub-rule (1) shall only apply where:

- (a) the accessories, spare parts, tools and instructional or other information materials presented with the good are not invoiced separately from the originating good; and
- (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.

13. Indirect Materials.- An indirect material shall be considered as neither originating nor non-originating when the qualifying value addition is calculated in accordance with rule 6.

14. Fungible Goods.- (1) Fungible goods shall be treated as originating based on the:

- (a) physical separation of the good; or
- (b) use of any inventory management method recognised in the Generally Accepted Accounting Principles of the Party where the production is performed, if originating and non-originating fungible goods are comingled, provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

(2) An inventory management system under clause (a) of sub-rule (1) must ensure that no more goods or materials receive originating status than would have been the case if the fungible goods had been physically segregated.

15. Consignment.- (1) A good shall retain its originating status as determined under rule 3 if either of the following conditions have been met:

- (a) the good has been transported directly from the exporting Party to the importing Party; or
- (b) the good has been transported through one or more non-Parties provided that the good has not undergone any subsequent production or other operation outside the territories of the Parties other than unloading, reloading, storing, repacking, relabelling in accordance with the laws and

regulations of the importing Party, splitting up of loads, consolidation of loads or any other operation necessary to preserve it in good condition or to transport the good to the territory of a Party and the good has remained under customs control in the non-Parties.

(2) Compliance with clause (b) of sub-rule (1) shall be evidenced by presenting the customs administration of the importing Party either with customs documents of the non-Parties, or with any other appropriate documentation on request of the customs administration of the importing Party.

(3) Appropriate documentation referred to in sub-rule (2) may include commercial shipping or freight documents such as airway bills, bills of lading, multimodal or combined transport documents, a non-manipulation certificate, or other relevant supporting documents as may be requested by the customs administration of the importing Party.

16. Proof of Origin.- (1) Each Party shall provide that a claim for preferential tariff treatment is based on an applicable Proof of Origin:

- (a) a Certificate of Origin issued by an issuing authority; or
- (b) an origin declaration completed by:
 - (i) in India, a status holder;
 - (ii) in New Zealand, an approved exporter; or
 - (iii) subject to a review under sub-rule (12), an exporter or producer.

(2) A Certificate of Origin shall bear an authorised signature and official seal of the issuing body or authority, as appropriate. The signature and seal shall be applied manually or electronically.

(3) A Proof of Origin shall:

- (a) be in the English language;
- (b) bear a unique certification number or unique identification number, as the case may be;
- (c) specify that the good is originating and meets the requirements of these rules;
- (d) contain information as set out in Annexure-B for Certificate of Origin and as set out in Annexure-C for an origin declaration by an approved exporter or status holder;
- (e) remain valid for 12 months from the date on which it is completed in the case of an origin declaration or issued in the case of a Certificate of Origin; and
- (f) apply to single importation of one or multiple goods provided that each good qualifies as an originating good separately in its own right.

- (4) For New Zealand, a Proof of Origin may apply to importations of multiple shipments of identical goods within any period specified in the Proof of Origin, where such period does not exceed 12 months.
- (5) A Proof of Origin may indicate two or more invoices for goods contained in a single importation.
- (6) Proof of Origin shall be submitted to the customs administration of the importing Party in accordance with the procedures applicable in that Party.
- (7) A Proof of Origin shall be forwarded by the exporter, producer, approved exporter, or status holder to the importer. The customs administration may require the original copy.
- (8) Neither erasures nor superimposition shall be allowed on a Proof of Origin. Any alterations shall be made by striking out the erroneous material and making any addition(s) that may be required. In case of Certificates of Origin, such alterations may be approved by a person authorised to issue the certificate. In case of Origin Declaration, a new Proof of Origin may be completed by the approved exporter or status holder.
- (9) Each Party shall provide that a Proof of Origin shall be issued or completed prior to or at the time of importation.
- (10) Notwithstanding sub-rule (9), under exceptional circumstances, a Proof of Origin may be issued or completed after importation, bearing the words "ISSUED RETROSPECTIVELY" in the Proof of Origin, and include an explanation to this effect. A Proof of Origin can be issued retrospectively no later than 12 months after the date of importation.
- (11) In cases of theft, loss or accidental destruction of a Certificate of Origin, the exporter, producer or an authorised representative thereof may, within the term of validity of the original Certificate of Origin, make a written request to the issuing body or authority that issued the original certificate for a certified copy. The certified copy shall bear the words "CERTIFIED TRUE COPY". The certified copy shall have the same term of validity as the original Certificate of Origin.
- (12) The Parties shall commence a review of this rule on completion of five years from the date of entry into force of this Agreement. This review will consider the introduction of a Declaration of Origin by an exporter or producer as a Proof of Origin.

17. Application for Certificate of Origin.- (1) For the issue of a Certificate of Origin, the exporter or producer of the goods shall present, or submit electronically through the approved channel, to the issuing body or authority of the exporting Party the following:

- (a) an application, together with appropriate supporting information and documents for proving origin; and
 - (b) the corresponding commercial invoice and other documents necessary to establish the origin of the good.
- (2) Multiple items declared on the same Certificate of Origin shall be allowed, provided that each item must qualify separately in its own right.

(3) Each Party may, in accordance with its domestic procedures and if it deems appropriate, allow its issuing body or authority to apply a risk management system to selectively conduct pre-export verification of the application and supporting information filed by an exporter or producer.

(4) The issuing body or authority, as appropriate, shall carry out proper examination of each application for a Certificate of Origin to ensure that:

- (a) the application has been duly completed and signed by the authorised signatory;
- (b) the origin of the good is in conformity with the requirements of these rules; and
- (c) the information furnished in the Certificate of Origin corresponds to supporting information and documents submitted.

(5) If the exporter or producer has reason(s) to believe that a Certificate of Origin is based on incorrect information that could affect the accuracy or validity of the Certificate of Origin, they shall be obliged to immediately notify the importer, the issuing body or authority and the customs administration of the importing Party in writing of any change affecting the originating status of each good to which the Certificate of Origin applies.

18. Non-Party Invoicing.- An importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice was not issued by the exporter, producer, approved exporter, or status holder, or was issued in a third country, provided that the goods meet the requirements of these rules.

19. Authorities.- (1) The Certificate of Origin shall be issued by an issuing body or authority, as appropriate.

(2) Each Party shall within 30 days of the date of entry into force of this Agreement inform the customs administration of the other Party of the issuing body or authority, as appropriate, and contact details of the authorised persons of such body or authority, designated to issue Certificates of Origin under this Agreement.

(3) The Parties shall exchange specimen seals and signatures of the authorised signatories issuing Certificate of Origin.

(4) Each Party shall promptly notify the other Party of any change to its issuing body or authority, as appropriate, and the names, designations, addresses, specimen signatures of authorised persons or seals of such issuing body or authority.

20. Status Holder.- (1) The competent authority in India may, subject to its laws and regulations, grant a status holder certificate to an eligible exporter (hereinafter referred to as “status holder”) established in India to self-certify their Origin Declaration, provided that the status holder accepts full responsibility for declaration of origin of the export product.

(2) The competent authority in India shall after a due process grant status holder certificate to an exporter established in India.

(3) The competent authority in India shall maintain a system to monitor the proper use of status holder certificate. The status holder certificate may be withdrawn if the status holder no longer fulfils the requirements or makes improper use of their status holder certificate.

(4) The competent authority in India shall notify the competent authority in New Zealand of their status holders, their certificate numbers, and any modifications to the list of status holders.

21. Approved Exporter.- (1) The competent authority in New Zealand may, subject to its laws and regulations, authorise an eligible exporter (hereinafter referred to as “approved exporter”) established in New Zealand to self-certify their Origin Declaration, provided that the approved exporter accepts full responsibility for declaration of origin of the export product.

(2) The competent authority in New Zealand, after due process, shall grant an authorisation number to an approved exporter operating in New Zealand. The authorisation number must be unique for every approved exporter.

(3) The competent authority in New Zealand shall maintain a system to monitor the proper use of an authorisation. The authorisation may be withdrawn if the approved exporter no longer fulfils the requirements or makes improper use of the authorisation.

(4) The competent authority in New Zealand shall notify the competent authority in India of their approved exporters, their authorisation numbers, and any modifications to the list of approved exporters.

22. Claims for Preferential Tariff Treatment.- (1) Except as otherwise provided in rule 27, each Party shall grant preferential tariff treatment in accordance with these rules to an originating good on the basis of a Proof of Origin.

(2) Unless otherwise provided in these rules, for the purposes of claiming preferential tariff treatment, an importing Party shall provide that an importer:

- (a) make a declaration that the good qualifies as an originating good;
- (b) have a valid Proof of Origin in its possession at the time the declaration referred to in clause (a) is made and provide the same if requested by the importing customs administration; and
- (c) if required by an importing Party, demonstrate that the requirements in rule 15 have been satisfied.

(3) An importing Party may require that an importer who claims preferential tariff treatment shall provide documents and other information to support the claim.

(4) If a claim for preferential tariff treatment is made without producing the Proof of Origin, the customs administration of the importing Party may deny the preferential tariff treatment or request a guarantee in any of its modalities or may take action necessary in order to preserve fiscal interests, as a pre-condition for the completion of importation operations subject to and in accordance with the laws, regulations and procedures of the importing Party.

23. Record Keeping Requirements.- (1) Each Party shall require that:

- (a) its exporters, producers, approved exporter, or status holders and issuing bodies or authorities, as appropriate, retain for at least 5 years from the date of issuance or completion of the Proof of Origin or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which the Proof of Origin was issued was originating; and

Explanation: For greater clarity these records shall include commercial accounting and customs documentation relating to the material(s) used in the production of the good, including but not limited to breakup of costs relating to material(s), labour, other overheads and any other relevant elements such as profits and related components, where these are applicable to the origin criteria.

- (b) its importers retain, for at least 5 years from the date of importation of the good, or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which preferential tariff treatment was claimed was originating.

(2) The original Proof of Origin document must be retained in a hard copy written format. All other supporting records may be maintained in any medium that allows for prompt retrieval, including in digital, electronic or written form, in accordance with that Party's laws and regulations.

(3) The exporter, producer, approved exporter, or status holders, shall, upon request of the issuing body or authority, of the exporting Party or the customs administration of the importing Party, make available records for inspection to enable verification of the origin of the good.

24. Waiver of Proof of Origin.- A Party shall not require a Proof of Origin if the importing Party has waived the requirement or does not require the importer to present a Proof of Origin in accordance with its law.

25. Post Importation Claim for Preferential Tariff Treatment.- (1) Each Party shall provide for an importer of a Party to apply for preferential tariff treatment and a refund of any excess duties paid for a good if the importer did not make a claim for preferential tariff treatment at the time of importation, provided that the good would have qualified for preferential tariff treatment when it was imported into its territory.

(2) As a condition for preferential tariff treatment under sub-rule (1), the importing Party may require that the importer, not later than 12 months after the date of importation or a longer period if specified in the importing Party's laws and regulations, to:

- (a) make a claim for preferential tariff treatment;
- (b) where applicable, provide a copy of Proof of Origin; and
- (c) provide such other documentation relating to the importation of the good as the importing Party may require.

(3) Each Party shall provide that if the importer has reason(s) to believe that the claim for preferential tariff treatment is based on incorrect information that could affect the

accuracy or validity of the Proof of Origin, the importer shall correct the importation document, and if applicable, pay any customs duty and penalties owed.

(4) When considering imposing a penalty in relation to a claim for preferential tariff treatment, the customs administrations of the Parties are encouraged to consider a voluntary notification given prior to the discovery of that error by the Party as a mitigating factor, provided that in the case of a notification given by an importer, the importer corrects the error and repays any duties owed.

26. Verification of Origin and Procedures.- (1) For the purposes of determining whether goods imported into a Party from the other Party qualify as originating goods, the importing Party may conduct a verification process. A verification process may be initiated on importation or after the release of the goods by the customs administration of the importing Party.

(2) A verification process may be initiated based on risk assessment methods, including random selection, or where the importing Party has reasonable doubt as to the authenticity of the origin of the goods.

(3) A verification process for determining whether a good imported into a Party is originating may include the following methods:

(a) a written request or requests for information from the importer of the good;

Explanation: For the purposes of this rule, where origin has been obtained using a qualifying value content methodology, information shall include breakdown of costs and other relevant elements, such as profit, for the determination of the origin of the good;

(b) a written request or requests for information on a Certificate of Origin from the exporting party;

(c) a written request or requests for information from the exporter, producer, approved exporter, or status holder of the goods, through the competent authority or issuing authority of the exporting Party;

(d) a request to the competent authority of the exporting Party to assist in obtaining information from the exporter, producer, approved exporter or status holder;

(e) a verification visit to the premises of an exporter, producer, approved exporter, or status holder in the territory of the exporting Party,

in the normal course of a verification, the Parties shall utilise the methods in a sequential manner.

(4) For the purposes of clause (b) of sub-rule (3):

(a) the customs administration of the importing Party may request the competent or issuing authority, as appropriate, that issued the Certificate of Origin in the exporting Party, to assist it in verifying:

(i) the authenticity of a Certificate of Origin;

- (ii) the accuracy of any information contained in the Certificate of Origin; and
 - (iii) the authenticity and accuracy of the supporting information and documents, associated to the Certificate of Origin, and provide copies of the relevant documents where requested;
 - (b) the customs administration of the importing Party shall provide the competent or issuing authority, as appropriate, with:
 - (i) the reasons why such assistance is sought;
 - (ii) the Certificate of Origin, or a copy thereof; and
 - (iii) any information and documents as may be necessary for the purpose of providing such assistance; and
 - (c) the competent or issuing authority in the exporting Party shall provide the information and documentation requested, within:
 - (i) 30 days from the date of receipt of the request, if the request pertains to the authenticity of issue of the Certificate of Origin, including the seal and signatures of the issuing authority;
 - (ii) 60 days from the date of receipt of such request, if the request is on the grounds of suspicion of the accuracy of the determination of origin of the product. This period can be extended for up to 30 days, if agreed by the Parties.
- (5) Where a written request is made under clause (c) of sub-rule (3):
- (a) the customs administration of the importing Party shall ensure that the information requested is limited to information pertaining to the fulfilment of the requirements of these rules as follows:
 - (i) Proof of Origin;
 - (ii) information supporting a claim that the good is originating under rule 3;
 - (iii) information related to the use of the de minimis, direct consignment or cumulation provisions of these rules; and
 - (iv) any other information including specific documentation where appropriate;
 - (b) the customs administration of the importing Party shall provide the exporter, producer, approved exporter or status holder, as appropriate, with:
 - (i) the reasons why information is being sought;
 - (ii) the Proof of Origin, or a copy thereof; and

- (iii) any information and documents as may be necessary for the purpose of providing such information; and
 - (c) the exporter, producer, approved exporter, or status holder, shall provide the information within 60 days from the date of receipt of a request. This period can be extended for up to 30 days as agreed by the exporter, producer, approved exporter or status holder, and the customs administration of the importing Party.
- (6) If the importing Party is not satisfied with the outcomes of the information received after completing the processes identified in clauses (a) through (d) of sub-rule (3) regarding whether the goods qualify as originating goods according to these rules, it may request in writing to the customs administration or competent authority of the exporting Party to seek agreement from the exporter, producer, approved exporter, or status holder of the good to undertake for a verification visit to the premises of the exporter, producer, approved exporter, or status holder to observe the facilities used in the production of the goods concerned, including review of the exporter's, producer's, approved exporter's, or status holder's accounts, or records in relation to the goods concerned or any other check considered appropriate and related to the purpose of the verification visit.
- (7) The written request referred to in sub-rule (6) shall be as comprehensive as possible and include at a minimum:
- (a) the name of the exporter, producer, approved exporter or status holder whose premises are to be visited;
 - (b) the goods subject to the verification process;
 - (c) reasons why the outcome(s) of the verification activity conducted under clauses (a) through (d) of sub-rule (3) to that date has not been satisfactory; and
 - (d) proposed date and time of visit.
- (8) The request for a verification visit shall be made no later than 30 days and extendable as agreed by the Parties, following the receipt of the information referred to in clauses (a) through (d) of sub-rule (3).
- (9) Officials from the exporting Party may accompany and assist the officials from the importing Party in their visit to the exporter, producer, approved exporter, or status holder premises. The exporter, producer, approved exporter, or status holder shall identify two or more independent witnesses to be present during the verification visit. The above-mentioned verification visit process, including the actual visit and notification of written determination of the origin of the good, shall be completed within a maximum period of 6 months from the date when the verification visit was conducted.
- (10) When the written consent of the exporter, producer, approved exporter, or status holder for the visit is not obtained within 30 days from the date the customs or competent authority of the exporting Party receives the verification visit request, the customs administration of the importing Party may deny preferential tariff treatment to the good that would have been the subject of the verification visit.

(11) During a verification process, the importing Party shall allow the release of the good, subject to payment of duties or provision of security as provided for in its law.

(12) Upon completion of the verification process, the customs administration of the importing Party shall provide the importer with a written determination of whether the good is originating, along with the basis for the determination. If the exporter, producer, approved exporter, or status holder of the good has been involved in the verification process they shall be notified on the outcome of the verification process.

(13) Upon the issuance of the written determination that the good does not qualify as an originating good, the exporter, producer, approved exporter, or status holder shall be allowed 30 days from the date of receipt of the written determination to provide in writing comments or additional information regarding the eligibility of the good for preferential tariff treatment. The final written determination shall be communicated to the exporter or producer or approved exporter or status holder within 30 days from the date of receipt of the comments or additional information.

(14) Upon the issuance of the written determination that the good qualifies as an originating good, the importing Party shall immediately restore preferential benefits and promptly refunded any duties paid in excess of the preferential duty or release guarantees obtained in accordance with their domestic legislation.

27. Denial of Preferential Tariff Treatment.- (1) The importing Party may deny a claim for preferential tariff treatment if:

- (a) it determines that the good does not qualify as originating within the terms of these rules or does not satisfy the requirement(s) of these rules;
- (b) pursuant to a verification under rule 26, it has not received sufficient information to determine that the good qualifies as originating including:
 - (i) the importer, exporter, producer, approved exporter, or status holder, fails to respond to or refuses a written request for information;
 - (ii) the importer, exporter, producer, approved exporter, or status holder, fails to comply with any of the relevant requirements for obtaining preferential tariff treatment;
 - (iii) the importer, exporter, producer, approved exporter, or status holder, or the issuing bodies or authorities, as appropriate, of the exporting Party fail to provide sufficient information and documents, within the prescribed timelines;
 - (iv) the exporter, producer, approved exporter, or status holder, fails to give consent or respond to a request for a verification visit.

(2) If an importing Party denies a claim for preferential tariff treatment, it shall notify the importer in writing along with the reasons for such determination.

(3) If the importing Party establishes non-compliance of the goods with the rules of origin, duties shall be levied in accordance with the law of the importing Party.

28. Temporary Suspension of Preferential Treatment.- (1) If, following a verification

procedure, the importing Party establishes that the importer, exporter, producer, approved exporter, or status holder, has persistently or deliberately misrepresented the origin status of the goods, the importing and exporting Party shall consult with a view to take appropriate measures. If these measures are insufficient to prevent a reoccurrence of the misrepresentation, the importing Party may temporarily suspend preferential tariff treatment for that exporter, producer, approved exporter, or status holder.

(2) Based on consultations referred to in sub-rule (1) and in any case no longer than 2 months from the date of initiating consultations, a decision whether or not to suspend tariff preference may be taken by the importing Party. The importing Party shall notify the decision, including its reasoning, to the exporting Party, within 30 days after informing the importer accordingly.

(3) If verification procedures have shown that two or more exporters, producers, approved exporters, or status holders, of one Party have persistently or deliberately misrepresented the origin status of goods in a Proof of Origin for the same good at the six digit HS classification level declared to the customs administration of the importing Party and this same good of these exporters, producers, approved exporters, or status holders, accounts for more than half of the preferential imports of the same good in value terms from the exporting party over a period of 1 year prior to the first verification request, the importing Party may submit the matter to the Technical Committee on Rules of Origin and to the Joint Commission with a view to temporarily suspend preferential treatment for all imports of that good from the exporting Party.

(4) The Technical Committee on Rules of Origin shall discuss the matter and shall make a recommendation to the Joint Commission within 6 months from the date of submission on whether or not the importing Party may suspend the granting of preferential tariff treatment for this good as a temporary measure. The importing Party may only suspend preferential treatment if the recommendation of the Technical Committee on Rules of Origin is agreed by the Joint Commission.

(5) The temporary suspension shall apply only for a period no longer than 6 months or any other period that the Parties agree. Where the condition that gave rise to initial temporary suspension persists at the expiry of the 6-month period, the Party concerned may decide to renew the temporary suspension. Any such renewal shall be subject to periodic consultations within the Technical Committee on Rules of Origin.

(6) Following a temporary suspension at exporter level referred to in sub-rule (1) or a Joint Commission decision for temporary suspension as referred to in sub-rule (4) and pursuant to the conclusion of consultations between the Parties concerned, and the Parties, where applicable, agree that the exporter, or producer or approved exporter or status holder(s) has adopted appropriate remedial measures, the importing Party shall agree to:

- (a) restore preferential benefit to the good with retrospective effect; or
- (b) restore preferential benefit to the good with prospective effect, subject to implementation of any mutually agreed measures by one or both Parties.

29. Penalties.- (1) Each Party shall adopt or maintain measures that provide for the imposition of civil, administrative, and, where appropriate, criminal sanctions for violations of its customs laws and regulations, including those governing rules of origin, and the entitlement to preferential tariff treatment under this Agreement.

(2) Any importer, exporter, producer, approved exporter, or status holder, who incorrectly represents any material information relevant to the determination of origin of a good may be liable to be penalised under a Party's law.

30. Goods in Transport or Storage.- In accordance with rule 25, the customs administration of the importing Party shall grant preferential tariff treatment for an originating good of the exporting Party which, on the date of entry into force of this Agreement:

- (a) is in the process of being transported from the exporting Party to the importing Party; or
- (b) has not been released from customs control, including an originating good stored in a bonded warehouse regulated by the customs administration of the importing Party.

31. Minor Discrepancies or Errors.- A Party shall not reject a Proof of Origin due to minor errors or discrepancies, such as slight discrepancies between documents, minor omissions of information, spelling, typing or formatting errors, or protrusions from the designated field, provided these minor discrepancies or errors do not create doubt as to the originating status of the good.

32. Confidentiality.- (1) The information obtained by the competent authority or customs administration of the importing Party can be utilised for arriving at a decision regarding the determination of origin in respect of a good and can be used in the legal proceedings concerning issues covered by these rules and in accordance with each Party's respective law.

(2) Each Party shall protect the information from any unauthorised disclosure in accordance with their respective law.

33. Technical Committee on Rules of Origin.- (1) The Parties hereby establish a Technical Committee on Rules of Origin composed of government representatives of each Party responsible for rules of origin matters to consider any matters arising under these rules and its Annexures.

(2) The Technical Committee on Rules of Origin shall consult either in-person or virtually, upon the request of either Party, to ensure that these rules and its Annexures is administered effectively, uniformly and consistently with the spirit and objectives of this Agreement and shall cooperate in the administration of these rules and its Annexures and mutually resolve any issues that may arise.

(3) The Technical Committee on Rules of Origin shall consult to discuss possible amendments or modifications to these rules and its Annexures that may be necessary to reflect changes to the Harmonized System and taking into account developments in technology, production processes or other related matters.

34. Exchange of Electronic Data on Origin.- (1) The Parties shall establish an electronic system to exchange information on Certificates of Origin on entry into force of this Agreement.

(2) The Parties shall, within 12 months from entry into force of this Agreement, establish an electronic system to exchange information on other forms of Proof of Origin. The introduction of other forms of Proof of Origin, such as Origin Declaration, shall be subject to the establishment of an electronic system to exchange information to establish the authenticity of those self-declarations.

Annexure-A

[See clause (b) of rule 3]

(Product Specific Rules of Origin)

Section A

Headnotes to the Annexure

1. For the purposes of this Annexure:
 - (a) **“section”** means a section of the Harmonized System; and
 - (b) **“chapter”** means the first two digits of the tariff classification number under the Harmonized System;
 - (c) **“heading”** means the first four digits of the tariff classification number under the Harmonized System; and
 - (d) **“sub-heading”** means the first six digits of the tariff classification number under the Harmonized System.
2. The product specific rule, or set of product specific rules, that applies to a particular sub-heading is set out immediately adjacent to the sub-heading, heading or chapter, as applicable.
3. A requirement of a change in tariff classification applies only to non-originating materials.
4. If a chapter, heading or sub-heading is excluded as part of a change in tariff classification rule, it means that non-originating materials of that chapter, heading or sub-heading may not be used to meet the change in tariff classification rule. All materials that are excluded must be originating goods.
5. Where a heading or sub-heading is subject to alternative product specific rules, the requirements of this Annexure will be considered to be satisfied if a good satisfies one of the alternative rules.
6. If a good is subject to a product specific rule that includes multiple requirements, the requirements of this Annexure will be considered to be satisfied for that good only if the good satisfies all applicable requirements.
7. For the purposes of Section B of this Annexure:
 - (a) **“WO”** means that good must be wholly obtained in the territory of one or both of the Parties within the meaning of rule 4;
 - (b) **“CC”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;

- (c) **“CTH”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level;
- (d) **“CTSH”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;
- (e) **“QVC (X)”** means the good must satisfy the qualifying value content requirement set out in this Annexure, calculated in accordance with rule 6. The percentages of QVC specified in this Annexure are based on the Build-Down formula. Where the Build-Up formula is used, the required percentage of QVC is 10 percentage points lower than the percentage specified in this Annexure, except that, for goods under HS Chapter 71, the QVC percentage specified in this Annexure applies regardless of whether the Build-Down or Build-Up formula is used;
- (f) **“melt and pour”** in one or both of the Parties means that the product must have been melted and poured in one or both of the Parties wherein the raw material is first produced in an iron or steel-making furnace in a liquid state, and then poured into its first solid shape; and
- (g) a Product Specific Rule for this tariff classification shall be negotiated and agreed by the Technical Subcommittee on Rules of Origin, and adopted into this Annexure in accordance with the procedures established under this Agreement, wherein preferential tariff treatment for goods originating in New Zealand is provided under this Agreement. In the interim, a rule of wholly obtained shall apply for these tariff classifications.

Section B

Product Specific Rules

HS Code 2022	Product Description	PSR
Chapter 1	Animals; live	WO
Chapter 2	Meat and edible meat offal	WO
Ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	WO
030691	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine : Other: Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	QVC 35%
030692	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in	QVC 35%

HS Code 2022	Product Description	PSR
	brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine: Other: Lobsters (Homarus spp.)	
030693	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine: Other: Crabs	QVC 35%
030694	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine: Other: Norway lobsters (Nephrops norvegicus)	QVC 35%
030695	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine: Other: Shrimps and prawns	QVC 35%
030699	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine: Other: Other	QVC 35%
030819	Aquatic invertebrates other than crustaceans and molluscs, live, fresh,	QVC 35%

HS Code 2022	Product Description	PSR
	chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.: Sea cucumbers (Stichopus japonicus, Holothuroidea): Other	
030829	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process. Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) : Other	QVC 35%
030890	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.: Other	QVC 35%
030990	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.: Other	CTH
Ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Referred to headnote 7(g)
040900	Natural Honey	WO
Chapter 5	Products of animal origin, not elsewhere specified or included	WO
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	WO
Ex Chapter 7	Edible vegetables and certain roots and tubers	WO
071090	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.: Mixtures of vegetables	CTH
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons.	WO
Ex Chapter 9	Coffee, tea, mate and spices	WO
090620	Cinnamon and cinnamon-tree flowers: Crushed or ground	CTSH

HS Code 2022	Product Description	PSR
091091	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. Other spices: Mixtures referred to in Note 1(b) to HS Chapter 9	WO; or QVC 40%
091099	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. Other spices: Other	WO; or QVC 40%
Chapter 10	Cereals	WO
Chapter 11	Products of the milling industry; malt, starches, inulin, wheat gluten	WO
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit, industrial or medicinal plants; straw and fodder	WO
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	WO
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	WO
Chapter 15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	CTSH + QVC 45%
Ex Chapter 16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects	CC, provided that value of non-originating materials of chapter 2 does not exceed 15% of the value of the product
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	CC
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	CC
Ex Chapter 17	Sugars and sugar confectionery	CC
1701	Cane or beet sugar and chemically pure sucrose, in solid form	CC Except chapter 12
170490	Sugar confectionery (including white chocolate), not containing cocoa: Other	CC or QVC 40%
Chapter 18	Cocoa and cocoa preparations	
1801	Cocoa beans; whole or broken, raw or roasted	WO
1802	Cocoa; shells, husks, skins and other cocoa waste	WO
1803	Cocoa; paste; whether or not defatted	CTH + QVC 40%

HS Code 2022	Product Description	PSR
1804	Cocoa; butter, fat and oil	CTH + QVC 40%
1805	Cocoa; powder, not containing added sugar or other sweetening matter	CTH + QVC 40%
Ex 1806	Chocolate and other food preparations containing cocoa	CTH, except heading 1805; or CTH + QVC 40%
180610	Cocoa powder, containing added sugar or other sweetening matter.	CTH, except heading 1805
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	CC
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	CC, provided that value of non-originating materials of chapter 7 and 8 does not exceed 10% of the value of the product
Ex Chapter 21	Miscellaneous edible preparations	CC
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading no. 3002); prepared baking powders	CTH + QVC 40%
2104	Soups and broths and preparations therefor; homogenised composite food preparations	CTH + QVC 40%
2105	Ice cream and other edible ice; whether or not containing cocoa	CC, except chapters 4 and 17
2106	Food preparations not elsewhere specified or included	CC, except chapter 4
Ex Chapter 22	Beverages, spirits and vinegar	
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	WO
2202	Waters, including mineral and aerated waters, containing added sugar or sweetening matter, flavoured; other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading no. 2009	WO
2203	Beer made from malt	CTH, except headings 1107 and 1901

HS Code 2022	Product Description	PSR
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading no. 2009	CC, provided that value of non-originating materials of headings 0806 and 2009 does not exceed 10% of the value of the product
2205	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances	CC, except from headings 0806 and 2009
2206	Other fermented beverages (for example, cider, perry, mead sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	CC, except from heading 0409
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. Or higher; ethyl alcohol and other spirits, denatured, of any strength	CC
Ex 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol spirit, liqueurs and other spirituous beverages	CTH and non-originating alcohol content does not exceed 15% of the volume of the total alcoholic strength of the good
220820	Spirits obtained by distilling grape wine or grape marc	CC, except from headings 0806 and 2009
220830	Whiskies	CTH, provided that the non-originating material of heading 2208 used does not exceed 15% of the alcoholic strength of the good.
2209	Vinegar and substitutes for vinegar obtained from acetic acid	CTH + QVC 40%
Ex Chapter 23	Residues and waste from the food industries; prepared animal fodder	CTH, provided non-originating material does not exceed 20% of the value.

HS Code 2022	Product Description	PSR
230910	Preparations of a kind used in animal feeding: Dog or cat food, put up for retail sale	CTH + QVC 40%
230990	Preparations of a kind used in animal feeding: Other	CTH
Ex Chapter 24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	CC
2401	Unmanufactured tobacco; tobacco refuse	WO
240411	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body: Products intended for inhalation without combustion: Containing tobacco or reconstituted tobacco	CTSH + QVC 45%
Chapter 25	Salt; sulphur; earths, stone; plastering materials, lime and cement	CTSH + QVC 45%
Chapter 26	Ores, slag and ash	CTSH + QVC 45%
Ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	CTSH + QVC 45%
270119	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.: Other coal	CTH
2709	Petroleum oils and oils obtained from bituminous minerals; crude	WO
2710	Petroleum oils and oils from bituminous minerals, not crude; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; these being the basic constituents of the preparations; waste oils	CTH
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, similar products obtained by synthesis, other processes; coloured or not	CTH
2715	Bituminous mixtures based on natural asphalt; on natural bitumen, on petroleum	CTH

HS Code 2022	Product Description	PSR
	bitumen, on mineral tar or on mineral tar pitch (e.g. bituminous mastics, cut-backs)	
Chapter 28	Inorganic chemicals; organic and inorganic compounds of precious metals; of rare earth metals, of radio-active elements and of isotopes	CTSH + QVC 45%
Ex Chapter 29	Organic chemicals	CTSH + QVC 45%
291819	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.: Other	CTSH; or QVC 40%
293361	Heterocyclic compounds with nitrogen hetero-atom(s) only.: Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: Melamine	CTSH
Ex Chapter 30	Pharmaceutical products	CTSH + QVC 45%
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified	CTSH; or QVC 40%
3006	Pharmaceutical goods specified in Note 4 to HS Chapter 30	CTSH; or QVC 40%
Chapter 31	Fertilizers	CTSH + QVC 45%
Ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints, varnishes; putty, other mastics; inks	CTSH + QVC 45%
3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to HS Chapter 32 based on colouring matter of vegetable or animal origin	CTSH; or QVC 45%
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous	CC

HS Code 2022	Product Description	PSR
	medium; solutions as defined in Note 4 to HS Chapter 32.	
3209	Paints and varnishes (including enamels and lacquers) based on synthetic or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	CC
3210	Paints and varnishes (including enamels, lacquers and distempers), excluding those of heading no. 3209, prepared water pigments of a kind used for finishing leather	CC
3214	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	CC
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	CC
Ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	CTSH + QVC 45%
330210	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: Of a kind used in the food or drink industries	CC; or QVC 45%
330290	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.: Other	CC
Chapter 34	Soap, organic surface-active agents; washing, lubricating, polishing or scouring preparations; artificial or prepared waxes, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster	CTSH + QVC 45%
Ex Chapter 35	Albuminoidal substances; modified	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
	starches; glues; enzymes	
350110	Casein, caseinates and other casein derivatives; casein glues.: Casein	CC, except chapter 4
350190	Casein, caseinates and other casein derivatives; casein glues.: Other	CTH
350220	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives: Milk albumin, including concentrates of two or more whey proteins	CTH
350290	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.: Other	CTH
3504	Peptones and their derivatives; other protein substances and their derivatives n.e.c. or included; hide powder, whether or not chromed	CC
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	CTSH + QVC 45%
Ex Chapter 37	Photographic or cinematographic goods	CTSH + QVC 45%
370710	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use: sensitizing emulsions	CTH
Ex Chapter 38	Miscellaneous chemical products	CTSH + QVC 45%
3816	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 3801	CC
Ex Chapter 39	Plastics and articles thereof	CTH
3915	Waste, parings and scrap, of plastics	WO
3916	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	CTSH
3917	Tubes, pipes and hoses and fittings thereof	CTSH

HS Code 2022	Product Description	PSR
	(for example, joints, elbows, flanges), of plastics	
3918	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.	CTSH
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	CTSH
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	CTSH
3921	Other plates, sheets, film, foil and strip, of plastics.	CTSH
3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	CTSH
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	CTSH
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	CTSH
3925	Builders' ware of plastics, not elsewhere specified or included.	CTSH
3926	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	CTSH
Ex Chapter 40	Rubber and articles thereof	CTH
Ex 4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar gums; in primary forms or in plates, sheets or strip	WO
400130	Balata, gutta-percha, guayule, chicle and similar natural gums	CTSH + QVC 45%
4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	CTSH + QVC 45%
400931	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges): Reinforced or otherwise combined only with textile materials: Without fittings	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
401490	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.: Other	CTSH; or QVC 40%
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	CTSH + QVC 45%
Ex Chapter 41	Raw hides and skins (other than furskins) and leather	CTSH + QVC 45%
410441	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.: In the dry state (crust): Full grains, unsplit; grain splits	CTSH
410449	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.: In the dry state (crust): Other	CTSH
4107	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 4114	CTH
4112	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 4114	CTH
411310	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 4114: Of goats or kids	CTH
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	CTH
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	CC
Ex Chapter 43	Furskins and artificial fur; manufactures thereof	CTH

HS Code 2022	Product Description	PSR
4301	Raw furskins (including heads, tails, paws, other pieces or cuttings, suitable for furriers' use), excluding raw hides and skins of heading no. 4101, 4102 or 4103	CTSH + QVC 45%
Ex Chapter 44	Wood and articles of wood; wood charcoal	CTH
4401	Fuel wood, in logs, billets, twigs, faggots or similar forms; wood in chip or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	CTSH + QVC 45%
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	CTSH + QVC 45%
Ex 4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	CTSH + QVC 45%
440321	Other, coniferous: Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more	CTH; or QVC 40%
440322	Other, coniferous: Of pine (Pinus spp.), other	CTH; or QVC 40%
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	CTSH + QVC 45%
4405	Wood wool; wood flour	CTSH + QVC 45%
4406	Railway or tramway sleepers (cross-ties) of wood	CTSH + QVC 45%
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm	CTSH + QVC 45%
440921	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.: Non-coniferous: Of bamboo	CTSH + QVC 45%
4413	Densified wood, in blocks, plates, strips or profile shapes	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	CTSH + QVC 45%
Chapter 45	Cork and articles of cork	CTH
Ex Chapter 46	Manufactures of straw, esparto or other plaiting materials; basketware and wickerwork	CTSH + QVC 45%
460290	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.: Other	CTH
Chapter 47	Pulp of wood or other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	CTSH + QVC 45%
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or paperboard	CTSH + QVC 45%
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	CTSH + QVC 45%
Ex Chapter 50	Silk	CTH + QVC 40%
5001	Silk-worm cocoons suitable for reeling	WO
5002	Raw silk (not thrown)	WO
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	WO
Ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTH + QVC 40%
510111	Wool, not carded or combed.: Greasy, including fleece-washed wool: Shorn wool	CC; or QVC 40%
510121	Wool, not carded or combed. Degreased, not carbonised: Shorn wool	CC
Ex Chapter 52	Cotton	CTH + QVC 40%
5201	Cotton; not carded or combed	WO
5202	Cotton waste (including yarn waste and garnetted stock)	WO
5203	Cotton, carded or combed	WO
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTH + QVC 40%
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	CTH + QVC 40%
Chapter 55	Man-made staple fibres	CTH + QVC 40%
Chapter 56	Wadding, felt and nonwovens, special yarns; twine, cordage, ropes and cables	CTH + QVC 40%

HS Code 2022	Product Description	PSR
	and articles thereof	
Chapter 57	Carpets and other textile floor coverings	CTH + QVC 40%
Chapter 58	Special woven fabrics, tufted textile fabrics, lace, tapestries, trimmings, embroidery	CTH + QVC 40%
Chapter 59	Impregnated, coated, covered or laminated; textile articles of a kind suitable for industrial use	CTH + QVC 40%
Chapter 60	Knitted or crocheted fabrics	CTH + QVC 40%
Chapter 61	Articles of apparel and clothing accessories; knitted or crocheted	CTH + QVC 40%
Chapter 62	Articles of apparel and clothing accessories; not knitted or crocheted	CTH + QVC 40%
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	CTH + QVC 40%
Ex Chapter 64	Footwear; gaiters and the like; parts of such articles	CTH
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	CC
Ex Chapter 65	Headgear and parts thereof	CTSH + QVC 45%
6506	Other headgear, whether or not lined or trimmed	CC
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat sticks, whips, riding crops; and parts thereof	CTSH + QVC 45%
Ex Chapter 67	Prepared feathers and down, prepared; and articles made of feather or of down; artificial flowers; articles of human hair	CC
6702	Artificial flowers, foliage and fruit, artificial, and parts thereof; articles made of artificial flowers, foliage or fruit	CTSH + QVC 45%
6703	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	CTSH + QVC 45%
Ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CC
6803	Worked slate and articles of slate or of agglomerated slate	CTSH + QVC 45%
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
	tar pitch)	
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	CTSH + QVC 45%
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials	CTSH + QVC 45%
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included	CTSH + QVC 45%
Chapter 69	Ceramic products	CC
Ex Chapter 70	Glass and glassware	CTSH + QVC 45%
7007	Safety glass, consisting of toughened (tempered) or laminated glass	CTH
7008	Multiple-walled insulating units of glass	CTH
7009	Glass mirrors; whether or not framed, including rear-view mirrors	CTH
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules, containers of glass of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures of glass	CTH
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	CTH
701890	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles	CTH

HS Code 2022	Product Description	PSR
	thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.: Other	
701971	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics): Chemically bonded fabrics: Veils (thin sheets)	CTH
7020	Other articles of glass	CTH
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
710110	Natural pearls unworked	WO
710121	Cultured pearls: unworked	WO
710122	Cultured pearls: worked	CTSH + QVC 6%
710210	Unsorted	WO
710221	Industrial: Unworked or simply sawn, cleaved or bruted	WO
710229	Industrial: Other	CTSH + QVC 6%
710231	Non-industrial diamonds: unworked or simply sawn, cleaved or bruted	WO
710239	Non-industrial diamonds: Other	CTSH + QVC 6%
710310	Unworked or simply sawn or roughly shaped	WO
710391	Otherwise worked: Rubies, sapphires and emeralds	CTSH + QVC 20%
710399	Otherwise worked: Others	CTSH + QVC 20%
710410	Piezo-electric quartz	Hydrothermal Process
710421	Other, unworked or simply sawn or roughly shaped: Diamonds	High Pressure High Temperature (HPHT) or Chemical Vapor Deposition (CVD)
710429	Other, unworked or simply sawn or roughly shaped: Other	Hydrothermal Process and Flux Method
710491	Other: Diamonds	CTSH + QVC 6%
710499	Other: Other	CTSH + QVC 40%
710510	Of diamonds	CTH
710590	Other	CTH
710610	Powder	Production/

HS Code 2022	Product Description	PSR
		manufacturing from unwrought silver
710691	Other: unwrought	Dore- CC; Others- Electrolytic/ chemical separation and mutual recognition of good delivery standards as per respective country policy
710692	Other: semi-manufactured	Dore- CC; Others- CTSH
710700	Base metals clad with silver, not further worked than semi-manufactured	CTH+ QVC 40%
710811	Non-monetary: powder	Production/ manufacturing from unwrought gold
710812	Non-monetary: other unwrought forms	Dore CC; Others- Electrolytic/ chemical separation and mutual recognition of good delivery standards as per respective country policy
710813	Non-monetary: other semi-manufactured forms	Dore- CC; Others- CTSH
710820	Monetary	CTSH
710900	Base metals or silver, clad with gold, not further worked than semi-manufactured	CTH + QVC 40%
711011	Platinum: unwrought or in powder form	For Powder form: Production/ manufacturing from unwrought platinum; Dore- CC;
711019	Platinum: Other	CTSH
711021	Palladium: unwrought or in powder form	For Powder form: Production/

HS Code 2022	Product Description	PSR
		manufacturing from unwrought palladium; Dore- CC;
711029	Palladium: Other	CTSH
711031	Rhodium: unwrought or in powder form	For Powder form: Production/ manufacturing from unwrought Rhodium; Dore- CC;
711039	Rhodium: Other	CTSH
711041	Iridium, osmium and ruthenium: unwrought or in powder form	For Powder form: Production/ manufacturing from unwrought Iridium, osmium, ruthenium; Dore- CC;
711049	Iridium, osmium and ruthenium: Other	CTSH
711100	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	CTH + QVC 40%
711230	Ash containing precious metal or precious metal compounds	CTH
711291	Other: of gold, including metal clad with gold but excluding sweepings containing other precious metals	CTH
711292	Other: of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	CTH
711299	Other	CTH
711311	Studded with gemstones/ articles of silver	CTSH + QVC 6%
711311	Studded with diamonds	CTSH + QVC 7%
711319	Plain Jewellery of gold/ platinum /other precious metals/ parts thereof	CTSH + QVC 3.5%
711319	Jewellery of gold studded with gemstones	CTSH + QVC 6%
711319	Jewellery of gold studded with diamonds	CTSH + QVC 7%
711319	Jewellery of gold set with pearls	CTSH + QVC 6%
711319	jewellery of gold set with precious and semi- precious stones other than diamonds	CTSH + QVC 6%
711319	jewellery of platinum unset	CTSH + QVC 3.5%
711319	parts of plain gold jewellery	CTSH + QVC 3.5%

HS Code 2022	Product Description	PSR
711319	articles of other precious metal	CTSH + QVC 3.5%
711320	Of base metal clad with precious metal	CTH + QVC 40%
711411	Of precious metal whether or not plated or clad with precious metal: of silver, whether or not plated or clad with other precious metal	CTH, except headings 7113, 7115-7118, + QVC 3.5%
711419	Of precious metal whether or not plated or clad with precious metal: of other precious metal, whether or not plated or clad with precious metal	CTH, except headings 7113, 7115-7118, + QVC 3.5%
711420	Of base metal clad with precious metal	CTH + QVC 40%
711510	Catalysts in the form of wire cloth or grill, of platinum	CTH
711590	Other	CTH
711610	Of natural or cultured pearls	CTH + QVC 40%
711620	Of precious or semi-precious stones (natural, synthetic or reconstructed)	CTH + QVC 40%
711711	Of base metal, whether or not plated with precious metal: cuff-links and studs	CTH + QVC 40%
711719	Of base metal, whether or not plated with precious metal: other	CTH + QVC 40%
711790	Other	CTH + QVC 40%
711810	Coin (other than gold coin), not being legal tender	CTH + QVC 1.5%
711890	Other	CTH + QVC 1.5%
Ex Chapter 72	Iron and steel	Melt and Pour
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	CTSH + QVC 45%
7202	Ferro-alloys	CTSH + QVC 45%
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or the like; iron having a minimum purity of 99.94%, in lumps, pellets or similar forms	CTSH + QVC 45%
Ex 7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	CTSH + QVC 45%
720421	Waste and scrap of alloy steel: of stainless steel	CTH
720429	Waste and scrap of alloy steel: Other	CTH
720430	Waste and scrap of tinned iron or steel	CTH
720449	Other waste and scrap: Other	CTH
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	CTSH + QVC 45%
Ex Chapter 73	Iron or steel articles	CC

HS Code 2022	Product Description	PSR
7301	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	Melt and Pour
7302	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, bedplates, ties and other material specialized for jointing or fixing rails.	Melt and Pour
7303	Tubes, pipes and hollow profiles, of cast iron	Melt and Pour
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Melt and Pour
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm of iron or steel.	Melt and Pour
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	Melt and Pour
Ex Chapter 74	Copper and articles thereof	CTSH + QVC 45%
Ex 7407	Copper bars, rods and profiles	CC
740710	Of refined copper	CTH
Ex 7408	Copper wire	CC
740811	Of refined copper: Of which the maximum cross-sectional dimension exceeds 6 mm	CTH
740819	Of refined copper: Other	CTH
Ex 7411	Copper tubes and pipes	CC
741110	Of refined copper	CTH
741210	Copper tube or pipe fittings (for example, couplings, elbows, sleeves): Of refined copper	CTH
741220	Copper tube or pipe fittings (for example, couplings, elbows, sleeves): Of copper alloys	CC

HS Code 2022	Product Description	PSR
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	CTH
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	CTH
7419	Other articles of copper	CTH
Chapter 75	Nickel and articles thereof	CTSH + QVC 45%
Ex Chapter 76	Aluminium and articles thereof	CTH
7601	Aluminium; unwrought	CTSH + QVC 45%
7602	Aluminium; waste and scrap	CTSH + QVC 45%
7603	Aluminium; powders and flakes	CTSH + QVC 45%
7604	Aluminium; bars, rods and profiles	CTSH + QVC 45%
760521	Aluminium wire: Of aluminium alloys: Of which the maximum cross-sectional dimension exceeds 7 mm	CTSH + QVC 45%
760529	Aluminium wire: Of aluminium alloys: Other	CTSH + QVC 45%
760612	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm: Rectangular (including square): Of aluminium alloys	CTSH + QVC 45%
760692	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm: Other: Of aluminium alloys	CTSH + QVC 45%
760820	Aluminium; tubes and pipes: Of aluminium alloys	CTSH + QVC 45%
7609	Aluminium; tube or pipe fittings (for example, couplings, elbows, sleeves)	CTSH + QVC 45%
7610	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	CTSH + QVC 45%
7613	Aluminium; containers for compressed or liquefied gas	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	CTSH + QVC 45%
761691	Other articles of aluminium.: Other: Cloth, grill, netting and fencing, of aluminium wire	CTSH + QVC 45%
Ex Chapter 78	Lead and articles thereof	CTSH + QVC 45%
780411	Lead plates, sheets, strip and foil; lead powders and flakes.: Plates, sheets, strip and foil: Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	CTH
7806	Other articles of lead	CTH
Ex Chapter 79	Zinc and articles thereof	CTSH + QVC 45%
7907	Other articles of zinc	CTH
Ex Chapter 80	Tin; articles thereof	CTSH + QVC 45%
8007	Other articles of tin	CTH
Chapter 81	Other base metals; cermets; articles thereof	CTSH + QVC 45%
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof, of base metal	CC
Chapter 83	Miscellaneous articles of base metal	CC
Ex 8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	CTSH + QVC 45%
830160	Parts	CTH
Ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	CTSH + QVC 45%
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	CTH + QVC 40%
8403	Central heating boilers other than those of heading 8402	CTH + QVC 40%
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot	CTH + QVC 40%

HS Code 2022	Product Description	PSR
	removers, gas recoverers); condensers for steam or other vapour power units	
840590	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers: Parts	CTH
840999	Parts suitable for use solely or principally with the engines of heading 8407 or 8408: Others: Other	CTH
841290	Other engines and motors: Parts	CTH + QVC 40%
841391	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: Parts: Of pumps	CTH
841392	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: Parts: Of liquid elevators	CTH
841490	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters: Parts	CTH
841590	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated: Parts	CTH
841690	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances: Parts	CTH
Ex 8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	QVC 40%
841790	Parts	CTH
841891	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415: Parts: Furniture designed to receive refrigerating or freezing equipment	CTH
841899	Refrigerators, freezers and other refrigerating or freezing equipment,	CTH

HS Code 2022	Product Description	PSR
	electric or other; heat pumps other than air conditioning machines of heading 8415: Parts: Other	
841940	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric: Distilling or rectifying plant	QVC 40%
841989	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric: Other machinery, plant and equipment: Other	QVC 40%
841990	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric: Parts	CTH
Ex 8420	Calendering or other rolling machines, other than for metals or glass, and	QVC 40%

HS Code 2022	Product Description	PSR
	cylinders therefor	
842099	Parts: Other	CTH
842199	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases: Parts: Other	CTH
842290	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages: Parts	CTH
842390	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.: Weighing machine weights of all kinds; parts of weighing machinery	CTH
842490	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines: Parts	CTH
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	CTH
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	QVC 40%
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	QVC 40%
Ex 8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	CTH
842870	Industrial robots	CTSH + QVC 45%
842890	Other machinery	QVC 40%
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical	QVC 40%

HS Code 2022	Product Description	PSR
	shovels, excavators, shovel loaders, tamping machines and road rollers	
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow- blowers	QVC 40%
Ex 8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	CTH
843141	Of machinery of heading 84.26, 8429 or 8430: Buckets, shovels, grabs and grips	QVC 40%
843142	Of machinery of heading 8426, 8429 or 8430: Bulldozer or angledozer blades	QVC 40%
843280	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers: Other machinery	CTH
843319	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437: Mowers for lawns, parks or sports-grounds: Other	CTH
Ex 8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	QVC 40%
843790	Parts	CTH
843880	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils: Other machinery	QVC 40%
843890	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or	CTH

HS Code 2022	Product Description	PSR
	fixed vegetable or microbial fats or oils: Parts	
843910	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard: Machinery for making pulp of fibrous cellulosic material	QVC 40%
843991	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard: Parts: Of machinery for making pulp of fibrous cellulosic material	CTH
844110	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds: Cutting machines	QVC 40%
844311	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Offset printing machinery, reel-fed	QVC 40%
844312	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	QVC 40%
844313	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Other offset printing machinery	QVC 40%
844314	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Letterpress printing machinery, reel fed, excluding flexographic printing	QVC 40%
844315	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Letterpress printing machinery, other than reel fed, excluding flexographic printing	QVC 40%
844316	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Flexographic printing machinery	QVC 40%

HS Code 2022	Product Description	PSR
844317	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Gravure printing machinery	QVC 40%
844319	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Other	QVC 40%
844519	Machines for preparing textile fibres: Other	QVC 40%
845090	Household or laundry-type washing machines, including machines which both wash and dry: Parts	CTH
845110	Dry-cleaning machines	QVC 40%
845140	Washing, bleaching or dyeing machines	QVC 40%
845150	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	QVC 40%
845180	Other machinery	QVC 40%
845190	Machinery; parts, of the machinery of heading no. 8451	CTH
Ex 8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	QVC 40%
845490	Parts	CTH
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines	QVC 40%
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	QVC 40%
8458	Lathes (including turning centres) for removing metal	QVC 40%
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	QVC 40%
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear	QVC 40%

HS Code 2022	Product Description	PSR
	cutting, gear grinding or gear finishing machines of heading 8461	
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	QVC 40%
846211	Hot forming machines for forging, die forging (including presses) and hot hammers: Closed die forging machines	QVC 40%
846219	Hot forming machines for forging, die forging (including presses) and hot hammers: Other	QVC 40%
846229	Bending, folding, straightening or flattening machines (including press brakes) for flat products: Other	QVC 40%
846239	Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines: Other	QVC 40%
846242	Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines: Numerically controlled	QVC 40%
846249	Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines: Other	QVC 40%
846251	Machines for working tube, pipe, hollow section and bar (excluding presses): Numerically controlled	QVC 40%
846259	Machines for working tube, pipe, hollow section and bar (excluding presses): Other	QVC 40%
846261	Cold metal working presses: Hydraulic presses	QVC 40%
846262	Cold metal working presses: Mechanical presses	QVC 40%
846263	Cold metal working presses: Servo-presses	QVC 40%
846269	Cold metal working presses: Other	QVC 40%
846290	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills);	QVC 40%

HS Code 2022	Product Description	PSR
	machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above: Other	
8463	Other machine-tools for working metal or cermets, without removing material	QVC 40%
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	QVC 40%
Ex 8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand	QVC 40%
846691	Other: For machines of heading 8464	CTH
846692	Other: For machines of heading 8465	CTH
846693	Other: For machines of headings 8456 to 8461	CTH
846694	Other: For machines of heading 8462 or 8463:	CTH
846791	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor: Parts: Of chain saws	CTH
846792	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor: Parts: Of pneumatic tools	CTH
846799	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor: Parts: Other	CTH
846890	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances: Parts	CTH
Ex8474	Machinery for sorting, screening, separating, washing, crushing, grinding,	QVC 40%

HS Code 2022	Product Description	PSR
	mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	
847490	Parts	CTH
847690	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money changing machines: Parts	CTH
Ex 8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	QVC 40%
847790	Parts	CTH
847810	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter: Machinery	QVC 40%
847890	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter: Parts	CTH
847910	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Machinery for public works, building or the like	QVC 40%
847920	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	QVC 40%
847930	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	QVC 40%
847940	Machines and mechanical appliances having individual functions, not specified	QVC 40%

HS Code 2022	Product Description	PSR
	or included elsewhere in this Chapter: Rope or cable-making machines	
847950	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Industrial robots, not elsewhere specified or included	QVC 40%
847981	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Other machines and mechanical appliances: For treating metal, including electric wire coil-winders	QVC 40%
847982	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Other machines and mechanical appliances: Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	QVC 40%
847990	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Parts	CTH
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	QVC 40%
848190	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves: Parts	CTH
Ex 8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	QVC 40%
848390	Toothed wheels, chain sprockets and other transmission elements presented separately; parts	CTH

HS Code 2022	Product Description	PSR
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	CTH
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	CTH
Ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	CTSH + QVC 45%
Ex 8501	Electric motors and generators (excluding generating sets).	CTH + QVC 40%
850110	Motors of an output not exceeding 37.5 W	CTH
850120	Universal AC/DC motors of an output exceeding 37.5 W	CTH
850140	Other AC motors, single-phase	CTH
850151	Other AC motors, multi-phase: of an output not exceeding 750W	CTH
850152	Other AC motors, multi-phase: of an output exceeding 750W but not exceeding 75kW	CTH
850153	Other AC motors, multi-phase: of an output exceeding 75kW	CTH
8502	Electric generating sets and rotary converters.	CTH + QVC 40%
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	CTH + QVC 40%
850421	Electrical transformers, static converters (for example, rectifiers) and inductors: Liquid dielectric transformers: Having a power handling capacity not exceeding 650 kVA	CTH + QVC 40%
850422	Electrical transformers, static converters (for example, rectifiers) and inductors: Liquid dielectric transformers: Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTH + QVC 40%
850423	Electrical transformers, static converters	CTH + QVC 40%

HS Code 2022	Product Description	PSR
	(for example, rectifiers) and inductors: Liquid dielectric transformers: Having a power handling capacity exceeding 10,000 kVA	
850431	Electrical transformers, static converters (for example, rectifiers) and inductors.: Other transformers: Having a power handling capacity not exceeding 1 kVA	CTH + QVC 40%
850432	Electrical transformers, static converters (for example, rectifiers) and inductors.: Other transformers: Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTH + QVC 40%
850433	Electrical transformers, static converters (for example, rectifiers) and inductors.: Other transformers: Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTH + QVC 40%
850434	Electrical transformers, static converters (for example, rectifiers) and inductors.: Other transformers: Having a power handling capacity exceeding 500 kVA	CTH + QVC 40%
850790	Electric accumulators, including separators therefor, whether or not rectangular (including square).: Parts	CTH
850870	Vacuum cleaners: Parts	CTH
851090	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor: Parts	CTH
851490	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.: Parts	CTH + QVC 40%
851590	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets: Parts	CTH
851920	Sound recording or reproducing apparatus: Apparatus operated by coins,	CTH

HS Code 2022	Product Description	PSR
	banknotes, bank cards, tokens or by other means of payment	
852990	Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528: Other	CTH; or QVC 35%
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.	CTH + QVC 40 %
853610	Fuses	CTH + QVC 40 %
853620	Automatic circuit breakers	CTH + QVC 40 %
853641	Relays: For a voltage not exceeding 60 V	CTH + QVC 40 %
853649	Relays: Other	CTH + QVC 40 %
853690	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables: Other apparatus	CTH + QVC 40 %
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of HS Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	CTH + QVC 40 %
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	CTH + QVC 40%
853990	Light-emitting diode (LED) light sources: Parts	CTH + QVC 40 %
854160	Mounted Piezo-Electric Crystals	CTSH + QVC 35%
854411	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with	CTH

HS Code 2022	Product Description	PSR
	connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors: winding wire, of copper	
854419	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors: winding wire: Other	CTH
854430	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors; ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	CTH
854442	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors: Other electric conductors, for a voltage not exceeding 1,000 V: Fitted with connectors	CTH
854449	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors: Other electric conductors; for a voltage not exceeding 1000 volts: Other	CTH
854610	Electrical insulators; of glass	CTH
Ex Chapter 86	Railway, tramway locomotives, rolling-	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
	stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts thereof	CC
Ex Chapter 87	Vehicles; other than railway or tramway rolling-stock, and parts and accessories thereof	CTSH + QVC 45%
8712	Bicycles and other cycles (including delivery tricycles), not motorised	CTH
8713	Carriages for disabled persons; whether or not motorised or otherwise mechanically propelled	CTH
871420	Parts and accessories of vehicles of headings 8711 to 8713: Carriages for disabled persons	CTH
871491	Parts and accessories of vehicles of headings 8711 to 8713: Other: frames and forks, and parts thereof	CTH
871492	Parts and accessories of vehicles of headings 8711 to 8713: Other: wheel rims and spokes	CTH
871493	Parts and accessories of vehicles of headings 8711 to 8713: Other: hubs, other than coaster braking hubs and hub brakes and free-wheel sprocket-wheels	CTH
871494	Parts and accessories of vehicles of headings 8711 to 8713: Other: brakes, including coaster braking hubs and hub-brakes, and parts thereof	CTH
871495	Parts and accessories of vehicles of headings 8711 to 8713: Other: saddles	CTH
871496	Parts and accessories of vehicles of headings 8711 to 8713: Other: Pedals and crank-gear, and parts thereof	CTH
871499	Parts and accessories of vehicles of headings 8711 to 8713: - Other: Other	CTH
Chapter 88	Aircraft, spacecraft, and parts thereof	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
Chapter 89	Ships, boats and floating structures	CTSH + QVC 45%
Ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, medical or surgical instruments and apparatus; parts and accessories	CTSH + QVC 45%
900110	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.: Optical fibres, optical fibre bundles and cables	CTH or QVC 35%
900390	Frames and mountings for spectacles, goggles or the like, and parts thereof: Parts	CTH
9004	Spectacles, goggles and the like; corrective, protective or other	CTH
901090	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.: Parts and accessories	CTH
901910	Mechano-therapy appliances; massage apparatus and psychological aptitude-testing apparatus	CTSH; or QVC 45%
901920	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	CTSH; or QVC 45%
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	CTSH; or QVC 45%
902511	Thermometers and pyrometers, not combined with other instruments: Liquid-filled, for direct reading	CTSH; or QVC 45%
903290	Automatic regulating or controlling instruments and apparatus: Parts and accessories	CTH
Ex Chapter 91	Clocks and watches and parts thereof	CTSH + QVC 45%
911390	Watch straps, watch bands, watch	CTH

HS Code 2022	Product Description	PSR
	bracelets, and parts thereof: Other	
Chapter 92	Musical instruments; parts and accessories of such articles	CTSH + QVC 45%
Chapter 93	Arms and ammunition; parts and accessories thereof	CTSH + QVC 45%
Ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	CTSH + QVC 45%
940191	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof: parts: of wood	CTH
940199	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof: parts: other	CTH
940391	Other furniture and parts thereof: parts: of wood	CTH
940399	Other furniture and parts thereof: parts: other	CTH
940421	Mattresses; of cellular rubber or plastics, whether or not covered	CTH
940429	Mattresses; of other materials	CTH
940591	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included: Parts: of glass	CTH
940592	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included: Parts: of plastics	CTH
940599	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated	CTH

HS Code 2022	Product Description	PSR
	name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included: Parts: Other	
9406	Prefabricated buildings.	CTH
Ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH
9503	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds	CTSH + QVC 45%
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	CTSH + QVC 45%
Ex Chapter 96	Miscellaneous manufactured articles	CTH
9601	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 moulding)	CTSH + QVC 45%
9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	CTSH or QVC 40%
960310	Brooms and brushes; consisting of twigs or other vegetable materials bound together, with or without handles	CTSH + QVC 45%
960610	Press-fasteners, snap-fasteners, press-studs and parts therefor	CTSH + QVC 45%
960622	Buttons; of base metal, not covered with textile material	CTSH + QVC 45%
960711	Slide fasteners and parts thereof - Slide fasteners: Fitted with chain scoops of base metal	CTSH + QVC 45%
960719	Slide fasteners and parts thereof - Slide fasteners: Other	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
Ex 9613	Cigarette lighters and other lighters, whether or not mechanical or electrical and parts thereof other than flints and wicks	CTSH + QVC 45%
961390	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks: parts	CTH
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders and parts thereof	CTSH + QVC 45%
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	CTSH + QVC 45%
9619	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material	CTSH or QVC 40%
Chapter 97	Works of art; collectors' pieces and antiques	CTSH + QVC 45%

Annexure-B

[See clause (d) of sub-rule (3) of rule 16]

(Certificate of Origin Template)

1. Exporter's Name, Address, and Country:				Certification number: Page number: Total number of pages: INDIA-NEW ZEALAND FREE TRADE AGREEMENT CERTIFICATE OF ORIGIN Issued in (country):			
2. Producer's Name, Address, and Country:							
3. Importer or Consignee's Name, Address and Country:							
4. Transport details (if known) Shipment date: Vessel name and voyage/flight number: Port of loading: Port of destination:				5. Third party invoice: ☐ (name and country if known/applicable)			
				6. Remarks (if applicable):			
7. Single or Multiple shipment: ☐ Single shipment; or ☐ Multiple shipments of identical goods.							
8. Item number	9.1 HS code (six-digit level)	9.2 Description of good(s)	9.3 Marks and numbers	9.4 Number and kind of packages	10. Origin Criteria (see overleaf note)	11. Gross weight or other unit of measurement (as appropriate)	12. Invoice number(s) and date(s)
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
					☐ WO ☐ CTC ☐ QVC		

					☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
13. Declaration by the exporter: I, the undersigned, declare that the above details and statement are true and accurate, the good(s) described above meet the condition(s) required for the issuance of this certificate, and the country of origin of the good(s) described above is Place and Date: Signature: Name (printed): Company:					14. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Export Document Number: Issuing Authority: [Stamp] Place and Date: Signature:		

Continuation Sheet

Certification number:						Page number: Total number of pages:	
8. Item number	9.1 HS code (six-digit level)	9.2 Description of good(s)	9.3 Marks and numbers	9.4 Number and kind of packages	10. Origin Criteria (see overleaf note)	11. Gross weight or other unit of measurement (as appropriate)	12. Invoice number(s) and date(s)
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
13. Declaration by the exporter: I, the undersigned, declare that the above details and statement are true and accurate, the good(s) described above meet the condition(s) required for the issuance of this certificate, and the country of origin of the good(s) described above is Place and Date: Signature: Name (printed): Company:					14. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Export Document Number: Issuing Authority: [Stamp] Place and Date: Signature:		

Overleaf Notes:

Box 1: These details are not required if the producer is the signatory and the exporters details are not known.

Box 2: The address must be in the party where the good is produced. If the producer is the signatory they must be located in India or New Zealand.

Box 5: In the case where invoices are issued by a third party, the “third party invoice” box should be marked and, if known, information, such as the name and address of the company issuing the invoice shall be indicated.

Box 6: This box shall bear observations made by the country of exportation, e.g.:

“ISSUED RETROSPECTIVELY” If the certificate of origin has been issued or completed retrospectively, in accordance with sub-rule (10) of rule 16. A short explanation of the reason(s) shall also be provided. Such as, for example, because the importer did not request the certificate of origin earlier.

In case of theft, loss, or destruction of the certificate of origin, indicate “CERTIFIED TRUE COPY” and the number and date of issuance of the original Certificate of Origin shall also be provided.

Box 7: for Indian exporter or producers only, as per sub-rule (4) of rule 16.

Box 9.2: Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs officers examining them.

Box 10: Mark all origin criteria. Mark multiple where multiple requirements exist.

Box 11: Gross weight in kilograms should be shown here, or other units of measurement may be used when customary e.g. volume or number of items which would indicate exact quantities.

Annexure-C

[See clause (d) of sub-rule (3) of rule 16]

(Origin Declaration Template)

1. Exporter's Name, Address, and Country:				Unique Identification Number:			
2. Importer or Consignee's Name, Address and Country:				Page number: Total number of pages:			
3. Transport details (if known) Shipment date: Vessel name and voyage/flight number: Port of loading: Port of destination:				4. Third party invoice: ☐ (name and country if known/applicable)			
				5. Remarks (if applicable):			
6. Single or Multiple shipment: ☐ Single shipment; or ☐ Multiple shipments of identical goods.							
7. Item number	8.1 HS code (six-digit level)	8.2 Description of good(s)	8.3 Marks and numbers	8.4 Number and kind of packages	9. Origin Criteria (see overleaf note)	10. Gross weight or other unit of measurement (as appropriate)	11. Invoice number(s) and date(s)
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis		

					(if applicable) ☐ Cumulation (if applicable)		
12. Declaration by the approved exporter / status holder: I, the undersigned, declare that the above details and statement are true and accurate, the good(s) described above meet the condition(s) required for the issuance of this certificate, and the country of origin of the good(s) described above is: Place and Date: Signature: Name (printed): Company: Approved Exporter Authorisation/ Status Holder Certificate Number:							

Continuation Sheet

Unique Identification Number:						Page number:	
						Total number of pages:	
7. Item number	8.1 HS code (six-digit level)	8.2 Description of good(s)	8.3 Marks and numbers	8.4 Number and kind of packages	9. Origin Criteria (see overleaf note)	10. Gross weight or other unit of measurement (as appropriate)	11. Invoice number(s) and date(s)
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		

12. Declaration by the approved exporter / status holder:

I, the undersigned, declare that the above details and statement are true and accurate, the good(s) described above meet the condition(s) required for the issuance of this certificate, and the country of origin of the good(s) described above is:

Place and Date:
Signature:
Name (printed):
Company:
Approved Exporter Authorisation/ Status Holder Certificate Number:

Overleaf Notes:

Box 4: In the case where invoices are issued by a third party, the “third party invoice” box should be marked and, if known, information, such as the name and address of the company issuing the invoice shall be indicated.

Box 5: This box shall bear observations made by the country of exportation, e.g.:

“ISSUED RETROSPECTIVELY” If the Origin Declaration has been issued or completed retrospectively, in accordance with sub-rule (10) of rule 16. A short explanation of the reason(s) shall also be provided. Such as, for example, because the importer did not request the origin declaration earlier.

Box 6: for Indian status holders only, as per sub-rule (4) of rule 16.

Box 8.2: Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs officers examining them.

Box 9: Mark all origin criteria. Mark multiple where multiple requirements exist.

Box 10: Gross weight in kilograms should be shown here, or other units of measurement may be used when customary e.g. volume or number of items which would indicate exact quantities.

[F.No. CBIC-15021/26/2025-ICD-CBEC]

(Indrajit Panda)

Under Secretary to the Government of India