

APPENDIX 2.A.1 TO ANNEX 2.A
PRODUCT-SPECIFIC RULES OF ORIGIN

INTERPRETATIVE NOTES
SECTION I

1. The first column of the list of product-specific rules of origin (hereinafter referred to as the “list”) contains chapters, headings or subheadings. The second column sets out a description of the products. For each entry in the first two columns, one or more rules are specified in column 3. If the HS code in column 1 is preceded by an ‘ex’, this signifies that the rules in column 3 apply only to the part of that chapter, heading or subheading described in column 2. Where, for an entry in the first two columns, a rule is specified in column 3, either one may be applied.
2. Pursuant to subparagraph (b) of Article 2 of Annex 2.A (Rules of Origin), the product-specific rules of origin may be fulfilled by operations in different factories, provided the working or processing takes place within the territory of a Party and fulfils the requirements of Annex 2.A (Rules of Origin).
3. A product-specific rule of origin set out in this Appendix represents the minimum amount of working or processing required to be carried out on non-originating materials for the resulting product to achieve originating status. A greater amount of working or processing than that required by the rule for that product shall also confer originating status.
4. If a product-specific rule of origin in the list specifies that a product may be manufactured from more than one material, any one or more materials may be used. It does not require that all be used.
5. If a product-specific rule of origin in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials in addition.
6. If a product-specific rule of origin excludes materials classified in certain chapters, headings, or subheadings of the HS, those materials must be originating for the products to qualify as originating.
7. If a product, which has acquired originating status by fulfilling the conditions set out in the list, is used as material in the manufacture of another product, the conditions applicable to the final product do not apply to the material. No account shall be taken of the non-originating components of that material.
8. Where a rule uses the expression “Manufacture from non-originating materials of any heading”, then materials of any heading, even materials of the same description and heading as the product, may be used, subject, however, to any specific limitations which may also be contained in the rule.

9. Where a product-specific rule of origin uses the expression “ex-works price of the product”, either one of the two, “FOB value” or “ex-works price”, may be chosen. “FOB value” and “ex-works price” are defined in Article 1 of Annex (Rules of Origin). In case of “FOB value”, the value threshold for non-originating materials shall be 5 percentage points lower than the threshold for “ex-works price”, e.g., in case of a value threshold of 60 percent “ex-works price”, the threshold for “FOB” shall be 55 percent.
10. The products mentioned in the list are not all covered by the Agreement. Other parts of the Agreement, e.g. exclusion lists and dismantling lists, must be consulted in order to come to the conclusion whether preferential access may be granted to a given product imported from a Party to another.

For the purposes of this Appendix:

- (a) “**WO**” means that product must be wholly obtained in the territory of the exporting Party within the meaning of Article 3 (Wholly Obtained Products – Annex X Rules of Origin);
- (b) “**CC**” means that all non-originating materials used in the manufacture of the products have undergone a change in tariff classification at the two-digit level;
- (c) “**CTH**” means that all non-originating materials used in the manufacture of the products have undergone a change in tariff classification at the four-digit level;
- (d) “**CTSH**” means that all non-originating materials used in the manufacture of the products have undergone a change in tariff classification at the six-digit level;
- (e) “**VNM%**” means the maximum percentage of the value of non-originating materials allowed in relation to the ex-works price of the products. For example, “VNM 60%” indicates that the value of non-originating materials does not exceed 60 percent of the ex-works price of the product; and
- (f) “**melt and pour**” in one or several parties means that the product must have been melted and poured in those 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.

SECTION I CHAPTERS 28 TO 40

1. If a substantial transformation of a molecule has occurred, the origin of the product concerned shall correspond to the Party where that transformation took place.

2. If the product-specific rule cannot be applied, the alternative approach shall be chemical reaction.
3. For the purposes of paragraph 2, “**chemical reaction**” means a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds. A chemical reaction may also be expressed by a change of the “CAS number”. It shall not mean:
 - (a) dissolving in water or other solvents;
 - (b) elimination of solvents including solvent water; or
 - (c) addition or elimination of water of crystallization.

LIST

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 1	Live animals	WO
Chapter 2	Meat and edible meat offal	WO for all the materials of Chapters 1 and 2
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	WO for all the materials of Chapter 3
0304.44	- Fresh or chilled fillets of other fish : -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CTH
0304.49	- Fresh or chilled fillets of other fish : -- Other	CTH
0304.53	- Other, fresh or chilled : -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CTH
0304.59	- Other, fresh or chilled : -- Other	CTH
0304.71	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :	CTH
0304.72	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	CTH
0304.73	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae : -- Haddock (<i>Melanogrammus</i> <i>aeglefinus</i>)	CTH
	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae : Coalfish (<i>Pollachius</i> <i>virens</i>)	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
0304.74	- Frozen fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae : -- Hake (Merluccius spp., Urophycis spp.)	CTH
0304.75	- Frozen fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae : -- Alaska Pollock (Theragra chalcogramma)	CTH
0304.79	- Frozen fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae : -- Other	CTH
0304.86	- Frozen fillets of other fish : -- Herrings (Clupea harengus, Clupea pallasii)	CTH
0304.89	- Frozen fillets of other fish : -- Other	CTH
0304.94	- Other, frozen : -- Alaska Pollock (Theragra chalcogramma)	CTH
0304.95	- Other, frozen : -- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (Theragra chalcogramma)	CTH
0304.99	- Other, frozen : -- Other	CTH
0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine	CTH
0305.32	- Fish fillets, dried, salted or in brine, but not smoked : -- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CTH
0305.39	- Fish fillets, dried, salted or in brine, but not smoked : -- Other	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
0305.42	- Smoked fish, including fillets, other than edible fish offal :	CTH
0305.51	-- Herrings (Clupea harengus, Clupea pallasii) - Dried fish, other than edible fish offal, whether or not salted but not smoked :	CTH
0305.53	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) - Dried fish, other than edible fish offal, whether or not salted but not smoked :	CTH
0305.54	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) - Dried fish, other than edible fish offal, whether or not salted but not smoked :	CTH
0305.59	-- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae) - Dried fish, other than edible fish offal, whether or not salted but not smoked :	CTH
0305.61	-- Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal : -- Herrings (Clupea harengus, Clupea pallasii)	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
0305.62	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :	CTH
0305.69	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	CTH
0305.72	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :	CTH
0305.79	-- Other	CTH
03.09	- Fish fins, heads, tails, maws and other edible fish offal :	CTH
	-- Fish heads, tails and maws	CTH
	- Fish fins, heads, tails, maws and other edible fish offal :	CTH
	-- Other	CTH
	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption	CTH
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	WO for all the materials of Chapters 1 and 4
Chapter 5	Products of animal origin, not elsewhere specified or included	WO for all the materials of Chapter 5
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	WO for all the materials of Chapter 6
Chapter 7	Edible vegetables and certain roots and tubers	WO for all the materials of Chapter 7
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	WO for all the materials of Chapter 8
ex Chapter 9	Coffee, tea, maté and spices	WO for all the materials of Chapter 9
ex 090121.90	Coffee capsules containing coffee, roasted, not decaffeinated	CTSH
Chapter 10	Cereals	WO for all the materials of Chapter 10
ex Chapter 11	Products of the milling industry; malt; starches; insulin; wheat gluten; except for:	WO for all materials of Chapters 7 and 10
11.01	Wheat or meslin flour	WO for all materials of Chapter 10
11.03	Cereal groats, meal and pellets	WO for all materials of Chapter 10
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground	WO for all materials of Chapter 10
11.08	Starches; inulin	CC

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	WO for all the materials of Chapter 12
Chapter 13	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	WO for all materials of Chapter 13
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	WO for all the materials of Chapter 14
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	CTH
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03 - Fats from bones or waste - Other	CTH WO for all the materials of Chapter 2
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	Manufacture from non-originating materials of any heading
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - Solid fractions - Others	CTH WO for all the materials of Chapter 2 WO for all the vegetable materials
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	WO for all the vegetable materials
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	WO for all the vegetable materials
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified	WO for all the vegetable materials
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	WO for all the vegetable materials
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	WO for all the vegetable materials
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	WO for all the vegetable materials
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	WO for all the vegetable materials
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	WO for all the vegetable materials

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
15.15	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	CC
15.16	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	CC
15.17	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	CTH and VNM 60%
Chapter 16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects	CC. However, materials of Chapter 2 used must be wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	WO for all materials of Chapter 17
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
ex 17.04.90	- Chemically-pure maltose and fructose - Other Sugar confectionery including white chocolate, not containing cocoa; other than jelly confectionery, boiled sweets, toffees, caramels and similar sweets	CTH WO CTH
ex Chapter 18	Cocoa and cocoa preparations	CTH and VNM 60%
18.04	Cocoa butter, fat and oil	CTH
18.05	Cocoa powder, not containing added sugar or other sweetening matter	CTH
18.06	Chocolate and other food preparations containing cocoa	CTH except heading 18.05

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: - Malt extract - Other	Manufacture from cereals of Chapter 10 CTH
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: - Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs	WO for all the cereals and derivatives (except durum wheat of chapter 10) WO for: - all the cereals and their derivatives (except durum wheat of chapter 10) and - all the materials of Chapters 2
19.03	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	WO
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	CTSH and VNM 65%
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	CTH
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	CTH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
20.05 20.07 20.08 20.09	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06 Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	CC CC CC CC
ex Chapter 21 21.01 21.02	Miscellaneous edible preparations Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders	CTH CC except of Chapter 04 or VNM 60% CC except of Chapter 04 or VNM 60%
ex Chapter 22 22.02	Beverages, spirits and vinegar; except for: Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09	CTH and VNM 60%. CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
22.04 22.06	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	WO for all the materials of Chapter 8 WO for all the materials of Chapter 8
ex Chapter 23 ex 23.01 ex 23.03 ex 23.06 23.09	Residues and waste from the food industries; prepared animal fodder; except for: Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of olive oil, containing more than 3% of olive oil Preparations of a kind used in animal feeding	CTH and VNM 60%. WO for all the materials of Chapters 2 and 3 WO for all the maize used WO for all the olives used are wholly obtained CTH
ex Chapter 24 24.02 24.03	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; except for: Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	WO for all the materials of Chapter 24 CTH, except from heading 2403.19 CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
24.04	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	CTH
ex Chapter 25 25.16 25.17	Salt; sulphur; earths and stone; plastering materials, lime and cement Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated	CTSH and VNM 60% CTSH or VNM 60 % CTSH or VNM 60 %
Chapter 26	Ores, slag and ash	CTSH and VNM 60 %
ex Chapter 27 27.09 27.10 27.11	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes Petroleum oils and oils obtained from bituminous minerals, crude Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils Petroleum gases and other gaseous hydrocarbons	CTSH and VNM 60 % CC CTH or VNM 50 % CTSH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotope:	CTSH and VNM 60 %
28.04	Hydrogen, rare gases and other non-metals	CTSH or VNM 60 %
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	CTSH or VNM 60 %
28.07	Sulphuric acid; oleum	CTSH or VNM 60 %
28.09	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined	CTSH or VNM 60 %
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.	CTSH or VNM 60 %
28.12	Halides and halide oxides of non-metals	CTSH or VNM 60 %
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium	CTSH or VNM 60 %
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide	CTSH or VNM 60 %
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides	CTSH or VNM 60 %
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	CTSH or VNM 60 %
28.33	Sulphates; alums; peroxosulphates (persulphates)	CTSH or VNM 60 %
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined	CTSH or VNM 60 %
28.39	Silicates; commercial alkali metal silicates	CTSH or VNM 60 %
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	CTSH or VNM 60 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	CTSH or VNM 60 %
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	CTSH or VNM 60 %
28.49	Carbides, whether or not chemically defined	CTSH or VNM 60 %
28.53	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	CTSH or VNM 60 %
ex Chapter 29	Organic chemicals	CTSH or VNM 60 %
29.13	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	CTSH and VNM 60 %
29.27	Diazo-, azo- or azoxy-compounds	CTSH and VNM 60 %
Chapter 30	Pharmaceutical products	CTSH or VNM 65%
Chapter 31	Fertilisers	
31.01	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	CTH or VNM 65%
31.02	Mineral or chemical fertilisers, nitrogenous	CTH or VNM 60%
31.03	Mineral or chemical fertilisers, phosphatic	CTSH and VNM 60%
31.04	Mineral or chemical fertilisers, potassic	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	CTH or VNM 65%
ex Chapter 32 32.01 32.02 32.05	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pretanning Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	CTSH or VNM 60 % CTSH and VNM 70% CTSH and VNM 70% CTSH and VNM 70%
ex Chapter 33 33.01 33.02	Essential oils and resinoids; perfumery, cosmetic or toilet preparations Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils 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	CTH CTH or VNM 60% CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
<p>ex Chapter 34</p> <p>34.02</p> <p>34.03</p>	<p>Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster</p> <p>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01</p> <p>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals</p>	<p>CTH</p> <p>CTH or VNM 60 %</p> <p>CTH or VNM 60 %</p>
<p>ex Chapter 35</p> <p>35.01</p>	<p>Albuminoidal substances; modified starches; glues; enzymes</p> <p>Casein, caseinates and other casein derivatives; casein glues</p>	<p>CTSH or VNM 60 %</p> <p>CTSH and VNM 60%</p>
<p>ex Chapter 36</p> <p>36.05</p> <p>36.06</p>	<p>Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations</p> <p>Matches, other than pyrotechnic articles of heading 36.04</p> <p>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter</p>	<p>CTSH or VNM 60 %</p> <p>CTSH and VNM 60%</p> <p>CTSH and VNM 60%</p>
<p>Chapter 37</p>	<p>Photographic or cinematographic goods</p>	<p>CTSH and VNM 60%</p>
<p>ex Chapter 38</p>	<p>Miscellaneous chemical products</p>	<p>CTSH or VNM 60 %</p>

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
38.03	Tall oil, whether or not refined	CTSH and VNM 60%
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	CTSH and VNM 60%
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	CTSH and VNM 60%
38.07	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	CTSH and VNM 60%
38.13	Preparations and charges for fire-extinguishers; charged fireextinguishing grenades	CTSH and VNM 60%
38.17	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02	CTSH and VNM 60%
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	CTSH and VNM 60%
38.26	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	CTSH and VNM 60%
38.27	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included	CTSH and VNM 60%
ex Chapter 39	Plastics and articles thereof	CTSH or VNM 60%
39.15	Waste, parings and scrap, of plastics	WO
ex Chapter 40	Rubber and articles thereof	CTH and VNM 60%
40.01	Natural rubber	WO
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	CTH or VNM 60%
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	CTH or VNM 60%
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	CTH or VNM 60%
40.10	Conveyor or transmission belts or belting, of vulcanised rubber	CTH or VNM 60%
40.11	New pneumatic tyres, of rubber	CTH or VNM 60%
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber	CTH
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	CTH
40.16	Other articles of vulcanised rubber other than hard rubber	CTH or VNM 60%
ex Chapter 41	Raw hides and skins (other than furskins) and leather	CTSH and VNM 60%
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14	CTSH or VNM 60%
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14	CTSH or VNM 60%
ex Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	CTH
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	CTH
42.05	Other articles of leather or of composition leather	CTH
Chapter 43	Furskins and artificial fur; manufactures thereof	CTSH and VNM 60%
Chapter 44	Wood and articles of wood; wood charcoal	CTH
Chapter 45	Cork and articles of cork	CTSH and VNM 60%
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	CTSH and VNM 60%
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	CTH
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	CTH
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	CTH
49.03	Children's picture, drawing or colouring books	CTH and VNM 60%
49.04	Music, printed or in manuscript, whether or not bound or illustrated	CTH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed Transfers (decalcomanias)	CTH and VNM 60%
49.08		CTH and VNM 60%
Chapter 50	Silk	CTSH and VNM 60%
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTSH and VNM 60%
Chapter 52	Cotton	CTSH and VNM 60%
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTSH and VNM 60%
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	CTSH and VNM 60%
Chapter 55	Man-made staple fibres	CTSH and VNM 60%
Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	CTSH and VNM 60%
Chapter 57	Carpets and other textile floor coverings	CTSH and VNM 60%
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	CTSH and VNM 60%
ex Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use	CTSH and VNM 60%
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02	CC
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	CC
5911	Textile products and articles, for technical uses, specified in Note 8 to this Chapter	CC
Chapter 60	Knitted or crocheted fabrics	CTSH and VNM 60%
ex Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	CC

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03	CTSH and VNM 60%
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	CTSH and VNM 60%
61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	CTSH and VNM 60%
61.16	Gloves, mittens and mitts, knitted or crocheted	CTSH and VNM 60%
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	CTSH and VNM 60%
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	CC
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03	CTSH and VNM 60%
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles	CTSH and VNM 60%
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles	CTSH and VNM 60%
62.09	Babies' garments and clothing accessories	CTSH and VNM 60%
62.13	Handkerchiefs	CTSH and VNM 60%
62.16	Gloves, mittens and mitts	CTSH and VNM 60%
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	CC
63.01	Blankets and travelling rugs	CTSH and VNM 60%
63.04	Other furnishing articles, excluding those of heading 94.04	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
63.06	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods	CTSH and VNM 60%
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	CTSH and VNM 60%
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	CTSH and VNM 60%
ex Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	CTH or VNM 60%
64.06	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
Chapter 65	Headgear and parts thereof	CTSH and VNM 60%
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	CTSH and VNM 60%
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	CTSH and VNM 60%
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CTSH and VNM 60%
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials	CC or VNM 60%
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	CC or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
70.06	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	CTH or VNM 60%
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	CTH
70.08	Multiple-walled insulating units of glass	CTH or VNM 60%
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	CTH
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other 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 or VNM 60%
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)	CTH
70.15	Clock or watch glasses and similar glasses, glasses for noncorrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	CTH or VNM 60%
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	CTH or VNM 60%
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)	CTH or VNM 60%
70.20	Other articles of glass	CTH or VNM 60%
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	CTH
71.02	Worked diamonds	CTSH and VNM 94 %
71.03	Polished precious and semi-precious stones	CTSH and VNM 80 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	CTH, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or CTSH and in which the value of all non-originating materials does not exceed 97 % of the ex-works price of the product
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	CTH, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form	CTH, except those of headings 71.06, 71.08 and 71.10 or electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10
ex 71.13	Jewellery, goldsmith and silversmiths wares and other articles	CTH except that of the product and HS 7114-7118
7113.11	Jewellery of silver-	CTH except that of the product and HS 7114-7118 and VNM 98%
ex 7113.19	Plain gold jewellery	CTH except that of the product and HS 7114-7118 and VNM 96.5 %
ex 7113.19	Studded gold jewellery	CTH except that of the product and HS 7114-7118 and VNM 94 % for studding with coloured gemstones and VNM 93 % for studding with diamonds
7113.20	Jewellery of base metal clad with precious metal	CTH except that of the product and HS 7114-7118 and VNM 96.5 %
ex 7114.19	Gold medallions and coins	CTH except that of the product and HS 7113 or 7115-7118 and VNM 98.5%
ex 71.14	Articles of goldsmith or silversmiths wares	CTH except that of the product and HS 7113 or 7115-7118
71.18	Coins	CTSH and VNM 98.5 %
Chapter 72	Iron and steel	Melt and Pour in the Parties
72.02	Ferro-alloys	CTSH or VNM 60%
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel	CTSH or VNM 60%
72.10	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%
72.15	Other bars and rods of iron or non-alloy steel	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%
72.16	Angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	Manufacture from ingots or other primary forms of heading No 7218 and VNM 60%
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm	Manufacture from ingots or other primary forms of heading No 7218 and VNM 60%
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218 and VNM 60%
72.23	Wire of stainless steel	Manufacture from semifinished materials of heading No 7218 and VNM 60%
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm	Manufacture from ingots, other primary forms or semifinished products of heading No 7206, 7207, 7218 or 7224 and VNM 60%
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	Manufacture from ingots, other primary forms or semifinished products of heading No 7206, 7207, 7218 or 7224 and VNM 60%
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots, other primary forms or semifinished products of heading No 7206, 7207, 7218 or 7224 and VNM 60%
ex Chapter 73	Articles of iron or steel	Melt and pour in the Parties
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	CTH and VNM 60%
73.02	Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	CTH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	CTSH and VNM 60%
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	CTSH and VNM 60%
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	CTH or VNM 50 %
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	CTH or VNM 50 %
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	CTH and VNM 60%
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heatinsulated, but not fitted with mechanical or thermal equipment	CTH and VNM 60%
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	CTH or VNM 50 %
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	CTH or VNM 50 %
73.15	Chain and parts thereof, of iron or steel	CTH or VNM 50 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	CTH and VNM 60%
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	CTH or VNM 50 %
73.20	Springs and leaves for springs, of iron or steel	CTH or VNM 50 %
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel	CTH or VNM 50 %
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motordriven fan or blower, and parts thereof, of iron or steel	CTH and VNM 60%
73.24	Sanitary ware and parts thereof, of iron or steel	CTH and VNM 60%
73.25	Other cast articles of iron or steel	CTH or VNM 50 %
73.26	Other articles of iron or steel	CTH or VNM 50 %
ex Chapter 74	Copper and articles thereof	CTSH and VNM 60%
74.03	-Refined copper -Copper alloys and refined copper containing other elements	CTH Manufacture from refined copper, unwrought, and waste and scrap of copper and VNM 70%
74.04	Copper waste and scrap	CTH
74.07	Copper bars, rods and profiles	CTH
74.08	Copper wire	CTH
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	CTH
74.11	Copper tubes and pipes	CTH
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) 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
74.19	Other articles of copper	CTH
ex Chapter 75	Nickel and articles thereof	CTSH and VNM 60%
75.02	Unwrought nickel	CTSH or VNM 60%
75.05	Nickel bars, rods, profiles and wire	CTSH or VNM 60%
75.06	Nickel plates, sheets, strip and foil	CTSH or VNM 60%
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	CTSH or VNM 60%
75.08	Other articles of nickel	CTSH or VNM 60%
ex Chapter 76	Aluminium and articles thereof	CTH; and VNM 50%
7601	Unwrought aluminium	CTH; and VNM 50% or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste and scrap	CTH
76.04	Aluminium bars, rods and profiles	CTH
76.05	Aluminium wire	CTH
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	CTH or VNM 60%
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	CTH
76.08	Aluminium tubes and pipes	CTH
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
76.10 ex 76.16	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 Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	CTH CTH. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and VNM 50%
Chapter 77	Reserved for possible future use in the HS	
Chapter 78	Lead and articles thereof	CTSH and VNM 60%
ex Chapter 79 79.07	Zinc and articles thereof Other articles of zinc	CTSH and VNM 60% CTH or VNM 60%
Chapter 80	Tin and articles thereof	CTSH and VNM 60%
ex Chapter 81 81.04 81.05 81.08 81.13	Other base metals; cermets; articles thereof Magnesium and articles thereof, including waste and scrap Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap Titanium and articles thereof, including waste and scrap Cermets and articles thereof, including waste and scrap	CTSH and VNM 60% CTSH CTSH CTSH CTSH
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
82.01	Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	CTH or VNM 60%
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	CTH or VNM 50%
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	CTH or VNM 60%
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	CTH or VNM 60%
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or waterjet cutting machines; anvils; portable forges; hand or pedaloperated grinding wheels with frameworks	CTH
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	CTH or VNM 60%
82.07	Interchangeable tools for hand tools, whether or not poweroperated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	CTH or VNM 50%
82.08	Knives and cutting blades, for machines or for mechanical appliances	CTH or VNM 60%
82.09	Plates, sticks, tips and the like for tools, unmounted, of cermets	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	CTSH or VNM 60%
84.03	Central heating boilers other than those of heading 84.02	CTSH or VNM 60%
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	CTSH or VNM 60%
84.06	Steam turbines and other vapour turbines	CTSH or VNM 60%
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	CTSH or VNM 60%
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	CTSH or VNM 60%
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	CTSH or VNM 60%
84.10	Hydraulic turbines, water wheels, and regulators therefor	CTSH or VNM 60%
84.11	Turbo-jets, turbo-propellers and other gas turbines	CTH or VNM 60%
84.12	Other engines and motors	CTSH or VNM 60%
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	CTH or VNM 60%
84.14	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	CTH or VNM 60%
84.15	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	CTH or VNM 60%
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	CTSH or VNM 60%
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), 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	CTH or VNM 60%
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	CTSH or VNM 60%
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	CTH or VNM 60%
84.22	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	CTSH or VNM 60%
84.24	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	CTSH or VNM 60%
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	CTSH or VNM 60%
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	CTSH or VNM 60%
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	CTSH or VNM 60%
84.30	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 snowblowers	CTSH or VNM 60%
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30	CTSH or VNM 60%
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	CTSH or VNM 60%
84.34	Milking machines and dairy machinery	CTSH or VNM 60%
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	CTSH or VNM 60%
84.37	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	CTSH or VNM 60%
84.38	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	CTSH or VNM 60%
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	CTH or VNM 60%
84.40	Book-binding machinery, including book-sewing machines	CTSH or VNM 60%
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.42	Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	CTSH or VNM 60%
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	CTH or VNM 50%
84.44	Machines for extruding, drawing, texturing or cutting manmade textile materials	CTH or VNM 50%
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47	CTH or VNM 50%
84.46	Weaving machines (looms)	CTSH or VNM 60%
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	CTSH or VNM 60%
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.49	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	CTSH or VNM 60%
84.50	Household or laundry-type washing machines, including machines which both wash and dry	CTSH or VNM 60%
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTH or VNM 50%
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles	CTSH or VNM 60%
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	CTSH or VNM 60%
84.55	Metal-rolling mills and rolls therefor	CTSH or VNM 60%
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines	CTH or VNM 50%
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	CTSH or VNM 60%
84.58	Lathes (including turning centres) for removing metal	CTH or VNM 50%
84.59	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 84.58	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.60	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 cutting, gear grinding or gear finishing machines of heading 84.61	CTSH or VNM 60%
84.61	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	CTSH or VNM 60%
84.62	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); 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	CTH or VNM 50%
84.63	Other machine-tools for working metal or cermets, without removing material	CTSH or VNM 60%
84.64	Machine-tools for working stone, ceramics, concrete, asbestoscement or like mineral materials or for cold working glass	CTSH or VNM 60%
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	CTSH or VNM 60%
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, 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	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	CTH or VNM 50%
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances	CTSH or VNM 60%
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	CTSH or VNM 60%
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	CTH or VNM 50%
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, 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	CTSH or VNM 60%
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	CTSH or VNM 60%
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	CTSH or VNM 60%
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	CTH or VNM 50%
84.83	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)	CTH or VNM 50%
84.84	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	CTSH or VNM 60%
84.85	Machines for additive manufacturing	CTSH or VNM 60%
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories	CTSH or VNM 60%
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	CTSH or VNM 60%
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 and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.01	Electric motors and generators (excluding generating sets)	CTH or VNM 50%
85.02	Electric generating sets and rotary converters	CTSH or VNM 60%
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	CTSH or VNM 60%
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors	CTH or VNM 50%
85.06	Primary cells and primary batteries	CTSH or VNM 60%
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	CTSH or VNM 60%
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	CTSH or VNM 60%
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12	CTSH or VNM 60%
85.14	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	CTSH or VNM 60%
85.15	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.	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.17	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28	CTH or VNM 50%
85.19	Sound recording or reproducing apparatus	CTSH or VNM 60%
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	CTSH or VNM 60%
85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21	CTSH or VNM 60%
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	CTSH or VNM 60%
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	CTH or VNM 50%
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	CTSH or VNM 60%
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	CTSH or VNM 60%
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08)	CTSH or VNM 60%
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30	CTH or VNM 50%
85.32-	Electrical capacitors, fixed, variable or adjustable (pre-set)	CTSH or VNM 60%
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors	CTSH or VNM 60%
85.35	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	CTSH or VNM 60%
85.36	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	CTH or VNM 50%
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17	CTH or VNM 50%
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources	CTH or VNM 60%
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	CTSH or VNM 60%
85.41	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals	CTH or VNM 50%
85.42	Electronic integrated circuits	CTH or VNM 50%
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	CTH or VNM 50%
85.44	Insulated (including enamelled or anodised) wire, cable (including coaxial 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	CTH or VNM 60%
85.46	Electrical insulators of any material	CTSH or VNM 60 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.47 85.48 85.49	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter Electrical and electronic waste and scrap.	CTSH or VNM 60 % CTSH or VNM 60 % CTSH or VNM 60 %
ex Chapter 86 86.03 86.04 86.05 86.07 86.09	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04 Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles) Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04) Parts of railway or tramway locomotives or rolling-stock Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	CTSH and VNM 60 % CTH or VNM 50% CTH or VNM 50% CTH or VNM 50% CTH or VNM 50% CTH or VNM 50%
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	CTSH and VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concretemixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	CTH or VNM 50%
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05	CTH or VNM 50%
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13	CTH or VNM 50%
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	CTH or VNM 50%
ex Chapter 88	Aircraft, spacecraft, and parts thereof	CTH and VNM 60%
88.02	Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites and suborbital and spacecraft launch vehicles)	CTH or VNM 60%
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	CTH or VNM 60%
88.06	Unmanned aircraft	CTH or VNM 60%
88.07	Parts of goods of heading 88.01, 88.02 or 88.06	CTH or VNM 60%
ex Chapter 89	Ships, boats and floating structures	CTH and VNM 60%
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	CTH or VNM 50%
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes	CTH or VNM 50%
89.06	Other vessels, including warships and lifeboats other than rowing boats	CTH or VNM 50%
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; 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	CTH or VNM 50%
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	CTH or VNM 50%
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof	CTH
90.04	Spectacles, goggles and the like, corrective, protective or other	CTH
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	CTH or VNM 50%
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39	CTH or VNM 50%
90.10-	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens	CTH or VNM 50%
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	CTH or VNM 50%
90.12	Microscopes other than optical microscopes; diffraction apparatus	CTH or VNM 50%
90.13	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	CTH or VNM 50%
90.14	Direction finding compasses; other navigational instruments and appliances	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	CTSH and VNM 70%
90.16	Balances of a sensitivity of 5 cg or better, with or without weights	CTH or VNM 50%
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	CTH or VNM 50%
ex 90.18 ¹	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments; except for:	CTH and VNM 65%
9018.41	- Other instruments and appliances, used in dental sciences : -- Dental drill engines, whether or not combined on a single base with other dental equipment	CTSH or VNM 50%
9018.49	- Other instruments and appliances, used in dental sciences : -- Other	CTSH or VNM 50%
ex 90.19 ²	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus; except for:	CTH and VNM 65%

¹ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

² The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	CTSH or VNM 50%
90.20 ³	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	CTH or VNM 50%
ex 90.21 ⁴	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; except for:	CTH and VNM 65%
9021.10	- Orthopaedic or fracture appliances	CTSH or VNM 50 %
9021.39	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 VNM 50 %
ex 90.22 ⁵	- Other artificial parts of the body -- Other Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like; except for:	CTH and VNM 65%

³ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

⁴ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

⁵ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
9022.13	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :	CTSH or VNM 50
9022.29	-- Other, for dental uses - Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :	CTSH or VNM 50
90.23	-- For other uses Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	CTH or VNM 50%
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	CTH or VNM 50%
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	CTH or VNM 50%
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32	CTH or VNM 50%
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	CTSH and VNM 70%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	CTH or VNM 50%
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes	CTH or VNM 50%
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	CTH or VNM 50%
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	CTSH and VNM 70%
90.32	Automatic regulating or controlling instruments and apparatus	CTH or VNM 50%.
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	CTH or VNM 50%.
Chapter 91	Clocks and watches and parts thereof	VNM 40 %
Chapter 92	Musical instruments; parts and accessories of such articles	CTSH and VNM 60%
ex Chapter 93	Arms and ammunition; parts and accessories thereof	CTH and VNM 60%
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07	CTH or VNM 50%
93.02	Revolvers and pistols, other than those of heading 93.03 or 93.04	CTH or VNM 50%
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	CTH or VNM 50%
93.05	Parts and accessories of articles of headings 93.01 to 93.04	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	CTH or VNM 50%
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	CTH and VNM 60%
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof	CTH or VNM 50%
94.02	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof	CTH or VNM 50%
94.03	Other furniture and parts thereof	CTH or VNM 50%
94.05	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	CTH or VNM 50%
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH and VNM 60%
95.03	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	CTH or VNM 50%
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	CTH or VNM 50%
95.06	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	CTH or VNM 50%
ex Chapter 96	Miscellaneous manufactured articles	CTH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	CTH or VNM 50%
96.07	Slide fasteners and parts thereof	CTH or VNM 50%
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09	CTH or VNM 50%
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	CTH or VNM 50%
96.20	Monopods, bipods, tripods and similar articles	CTH or VNM 50%
Chapter 97	Works of art, collectors' pieces and antiques	CC