

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CHAPTER 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Chapter Note

Changes to this Chapter from Chapters 2 or 3 merely by addition of seasoning or preservatives (including sugar) are not to be considered as origin conferring.

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2017 Code	Description of goods	Primary rules
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC
1602	Other prepared or preserved meat, meat offal or blood.	CC
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	CTH
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	CTH

HS 2017 Code	Description of goods	Primary rules
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	CTH

CHAPTER 17

Sugars and sugar confectionery

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2017 Code	Description of goods	Primary rules
1701	Cane or beet sugar and chemically pure sucrose, in solid form	CC
1702	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	<i>As specified for split headings</i>
ex1702(a)	- Chemically pure lactose, maltose, glucose and fructose	CTHS
ex1702(b)	- Other	CC
1703	Molasses resulting from the extraction or refining of sugar	CC
1704	Sugar confectionery (including white chocolate), not containing cocoa	CTH

CHAPTER 18

Cocoa and cocoa preparations

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2017 Code	Description of goods	Primary rules
1801	Cocoa beans, whole or broken, raw or roasted	The origin shall be the country where the cocoa beans of this heading are obtained in their natural or unprocessed state.
1802	Cocoa shells, husks, skins and other cocoa waste	The origin shall be the country where the cocoa shells and other cocoa waste of this heading are derived from manufacturing or processing operations or from consumption.
1803	Cocoa paste, whether or not defatted	CTH
1804	Cocoa butter, fat and oil.	CTH
1805	Cocoa powder, not containing added sugar or other sweetening matter	CTH
1806	Chocolate and other food preparations containing cocoa	<i>As specified for subheadings</i>
1806 10	- Cocoa powder, containing added sugar or other sweetening matter	CTH, except from the headings of Chapter 17 and 1805.

HS 2017 Code	Description of goods	Primary rules
1806 20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	CTH
	- Other, in blocks, slabs or bars:	
1806 31	-- Filled	CTH
1806 32	-- Not filled	CTH
1806 90	- Other	CTH

CHAPTER 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2017 Code	Description of goods	Primary rules
1901	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 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	<i>As specified for subheadings</i>
1901 10	- Preparations for infant use, put up for retail sale	CTSH
1901 20	- Mixes and dough for the preparation of bakers' wares of heading 1905	CTSH
1901 90	- Other	CTH

HS 2017 Code	Description of goods	Primary rules
1902	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	<i>As specified for subheadings</i>
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902 11	-- Containing eggs	CTH
1902 19	-- Other	CTH
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared	CTSH
1902 30	- Other pasta	CTH
1902 40	- Couscous	CTH
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	CTH
1904	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.	CTH
1905	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.	<i>As specified for split headings</i>
ex1905(a)	- Pizzas prepared from a cooked pizza base	CTHS

HS 2017 Code	Description of goods	Primary rules
ex1905(b)	- Other	CTH

CHAPTER 20

Preparations of vegetables, fruit, nuts or other parts of plants

Chapter residual rule applicable to mixtures

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of products of heading 2009 (fruit juices (including grape must) and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter) shall be the country of origin of the materials that account for more than 50% by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2017 Code	Description of goods	Primary rules
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	CTH
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	CTH
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	CTH
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	CC

HS 2017 Code	Description of goods	Primary rules
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	CC
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	CC
2007	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.	CTH
2008	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	<i>As specified for subheadings</i>
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008 11	-- Ground-nuts	<i>As specified for split subheadings</i>
ex2008 11(a)	--- Peanut butter	CTH
ex2008 11(b)	--- Other	The origin shall be the country where the ground-nuts are harvested.
2008 19	-- Other, including mixtures	The origin shall be the country where the nuts and seeds are harvested.
2008 20	- Pineapples	CTH
2008 30	- Citrus fruit	CTH
2008 40	- Pears	CTH
2008 50	- Apricots	CTH
2008 60	- Cherries	CTH

HS 2017 Code	Description of goods	Primary rules
2008 70	- Peaches	CTH
2008 80	- Strawberries	CTH
	- Other, including mixtures other than those of subheading 2008 19:	<i>As specified for subheadings</i>
2008 91	-- Palm hearts	CTH
2008 93	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	CTH
2008 97	-- Mixtures	CC, except from Chapter 8
2008 99	-- Other	CTH
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<i>As specified for split headings</i>
ex2009 (a)	Grape juice	CTH, except from grape must of heading 2204
ex2009 (b)	Other	CTH

CHAPTER 21

Miscellaneous edible preparations

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2017 Code	Description of goods	Primary rules
2101	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	CTH
2102	Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	CTH
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	<i>As specified for subheadings</i>
2103 10	- Soya Sauce	CTH
2103 20	- Tomato ketchup and other tomato sauces	CTH

HS 2017 Code	Description of goods	Primary rules
2103 30	- Mustard flour and meal and prepared mustard	<i>As specified for split subheadings</i>
ex2103 30(a)	-- Mustard flour and meal	CTH
ex2103 30(b)	-- Prepared mustard	CTSHS
2103 90	- Other	CTSH
2104	Soups and broths and preparations therefor; homogenised composite food preparations	<i>As specified for subheadings</i>
2104 10	- Soups and broths and preparations therefor	CTH
2104 20	- Homogenised composite food preparations	CTSH
2105	Ice cream and other edible ice, whether or not containing cocoa	CTH
2106	Food preparations not elsewhere specified or included	<i>As specified for subheadings</i>
2106 10	- Protein concentrates and textured protein substances	CTH
2106 90	- Other	<i>As specified for split subheadings</i>
ex2106 90(a)	-- Sugar syrups, flavoured or coloured	CTSH, except from heading 1702
ex2106 90(b)	-- Concentrated juices fortified with minerals or vitamins	CTSH, except from heading 2009
ex2106 90(c)	-- Other	CTH

CHAPTER 22

Beverages, spirits and vinegar

Chapter residual rule applicable to mixtures, except to mixtures of Gin and Geneva of subheading 2208 50

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of wine (heading 2204), vermouth (heading 2205), spirits, liqueurs and spirituous beverages (heading 2208) shall be the country of origin of the materials that account for more than 85% in volume of the mixture. The weight or volume of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule applicable to subheading 2208 50

For mixtures of Gin and Geneva (sub-heading 2208 50) with ethyl alcohol (heading 2207), the origin of the mixture shall always be the country of origin of the Gin and Geneva (sub-heading 2208 50).

Chapter residual rule:

For goods of this Chapter, except for heading 2208, where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

For goods of heading 2208, where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2017 Code	Description of goods	Primary rules
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	The origin shall be the country where the water, ice or snow of this heading are obtained in their natural state.

HS 2017 Code	Description of goods	Primary rules
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<i>As specified for subheadings</i>
2202 10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CTH, except from heading 2201
2202 90	- Other	<i>As specified for split subheadings</i>
ex2202 90 (a)	Products containing over 50% by weight of milk solids	CTH, except from Chapter 4 or heading 1901
ex2202 90 (b)	Juices, fortified with minerals or vitamins	CTH, except from Chapters 4, 20, 21 or heading 2201
ex2202.90 (c)	Other	CTH, except from Chapters 4, 20 and 21
2203	Beer made from malt.	CTH
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	
ex 2204(a)	Wine of fresh grapes intended for the preparation of vermouth containing added must of fresh grapes, concentrated or not, or alcohol	The origin of the goods shall be the country where the grapes were obtained in their natural or unprocessed state.
ex 2204(b)	Other	The origin shall be the country where the grapes grew.
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	<i>As specified for split headings</i>
ex 2205(a)	Vermouth	Manufacture from wine of fresh grapes containing must of fresh grapes, concentrated or not, or alcohol, falling within heading 2204

HS 2017 Code	Description of goods	Primary rules
ex 2205(b)	Other	CTH
2206	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	CTH
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	CTH, except from heading 2208
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	<i>As specified for subheadings</i>
2208 20	Spirits obtained by distilling grape wine or grape marc	CTSH
2208 30	Whiskies	CTSH
2208 40	Rum and other spirits obtained by distilling fermented sugar-cane products	CTSH
2208 50	Gin and Geneva	CTSH
2208 60	Vodka	CTSH
2208 70	Liqueurs and cordials	CTSH
2208 90	Other	<i>As specified for split subheadings</i>
ex2208 90(a)	- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.	CTH, except from heading 2207
ex2208 90(b)	- Other	CTSH
2209	Vinegar and substitutes for vinegar obtained from acetic acid.	CTH, except from heading 1107, 2203, 2204, 2206, 2207, 2208 or 2915

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2017 Code	Description of goods	Primary rules
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	CTH
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	CTH
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	CTH
2304	Oil-cakes and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	CTH

HS 2017 Code	Description of goods	Primary rules
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	CTH
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305	CTH
2307	Wine lees; argol	CTH
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	CTH
2309	Preparations of a kind used in animal feeding.	CTH

CHAPTER 24

Tobacco and manufactured tobacco substitutes

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2017 Code	Description of goods	Primary rules
2401	Unmanufactured tobacco; tobacco refuse.	<i>As specified for subheadings</i>
2401 10	- Tobacco, not stemmed/stripped	The origin shall be the country where the tobacco and tobacco substitutes of this subheading are obtained in their natural or unprocessed state.
2401 20	- Tobacco, partly or wholly stemmed/stripped	The origin shall be the country where the tobacco and tobacco substitutes of this subheading are obtained in their natural or unprocessed state.
2401 30	- Tobacco refuse	CTSH
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	CTH
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	CTH