



**TOWARDS SIMPLE AND TRANSPARENT RULES OF ORIGIN FOR LDCS:
CONVERGENCE ON APPLICABLE RULES OF ORIGIN CRITERIA
FOR MOST EXPORTED PRODUCTS FROM LDCS UNDER DFQF**

SUBMISSION OF THE LEAST DEVELOPED COUNTRIES

The following submission, dated 17 April 2024, is being circulated at the request of the delegation of Togo on behalf of the LDC Group.

1 INTRODUCTION

1.1. With the aim of facilitating an effective work of the CRO, the WTO LDCs Group presented a tentative work program¹ for 2023-2024 containing a list of issues where the LDCs are planning to present submissions. The theme of the present submission has been reflected in such a work program and therefore ample time has been provided to provide suggestions or comments.

1.2. The work program was designed to inform the CRO and delegates about the issues that may be addressed during the biennium 2023-2024. This aims to achieve two main objectives: 1) to allow early preparation and contributions with the objective of holding fruitful CRO discussions, and 2) to effectively report the results of the debate and outcomes at the next MC. The work program will be updated shortly to introduce the themes and submissions for the next CROs of 2024 and 2025, while remaining open to suggestions and comments.

1.3. The LDC WTO group may also explore the possibility of holding intersessional CRO meetings, subject to necessity and in agreement with other WTO Members.

1.4. This work program provides for the next CRO on 29 April 2024, two communications from the WTO LDC group, one of which concerns the convergence of applicable rules of origin.

2 THE CASE FOR EXAMINING CONVERGENCE ON RULES OF ORIGIN FOR LDCS

2.1. The WTO LDC Group welcomes the opportunity to address the CRO after the Report of the Committee on Rules of origin to the General Council on preferential rules of origin for Least Developed Countries² (Hereinafter "the Report").

2.2. In this context, it is recalled that section 7 of the above-mentioned Report, named "conclusion and next steps," provides for a course of action of the work to be carried out by the CRO to improve LDC rules of origin. In particular, the LDC WTO group would like to underscore the importance of paragraphs 7.2 and 7.3 reproduced below:

"7.2. In addition to the above and in conformity with the Decision of the Committee on Rules of Origin on preferential rules of origin adopted on 14 April 2022, Members will continue and, to the extent possible, intensify their work on identifying and where possible, agreeing on best practices on preferential rules of origin and related administrative requirements.

¹ Tentative work program: [WTO/AIR/RO/16](#), CRO Meeting of 13 October 2022.

² See WTO document [G/RO/99](#) of 24 November 2023:
<https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=q:/G/RO/99.pdf&Open=True>.

7.3. On the basis of the above, Members consider that in light of the divergent views of Members on the implementation of the Bali and Nairobi Decisions and best practices in this regard, it is necessary to continue relevant discussions in the Committee on Rules of Origin as well as intensify bilateral engagement..."

2.3. Recent literature³ has examined developments in preferential RoO, which have led to simplifications and trade facilitating solutions introduced by administrations of preference-granting Members. These efforts have been observed in Free Trade Areas and unilateral trade preferences, such as those granted to LDCs. This evolution of RoO has been guided by lessons learned over more than 30 years of operation of major PTAs. In the context of LDC rules of origin, these developments have contributed to major reforms, including the Canadian reform of 2003⁴, the EU reform of 2011⁵, the partial reform of Japan's GSP rules of origin⁶, and most recently, the introduction of new rules of origin for LDCs under the DCTS⁷. Further reforms are reportedly ongoing under the rules of origin of Canada and New Zealand. Additionally, some other preference-granting Members have introduced partial changes to rules of origin for LDCs, as recognized in the Report.

2.4. In light of the progress outlined above, it is both timely and crucial to initiate a dialogue regarding potential future reforms on LDC rules of origin that may benefit from exchanges at multilateral level, in alignment with the spirit and conclusions of the Report. This dialogue aims to enhance discussions on best practices and foster convergence towards simple and transparent rules of origin. While improvements in rules of origin are indeed welcomed, it would be best practice for these reforms to be based on shared practices. Such shared practices have the potential to generate a multiplying trade-facilitating effect on the utilization of trade preferences by firms.

2.5. For instance, the EU and the US, along with counterpart OECD nations such as Japan, South Korea, Australia, and New Zealand, have progressively moved away from methodologies of calculation of ad valorem percentage based on value-added. Instead, these preference-granting Members have progressively adopted a value of materials calculation in major FTAs and, in some cases, in rules of origin for LDCs. It has to be noted that the US GSP and AGOA still adopt value-added calculation. Furthermore, some innovations have been introduced, such as the deduction of the cost of freight and insurance in recent US PTAs and in the TPP, which has also been recently replicated in the UK DCTS.

2.6. This recent spillover effect serves as a valuable example of the merit of discussing best practices at the multilateral level, while leaving adequate policy space for preference-granting Members to design rules of origin for LDCs.

2.7. Recent studies⁸ have found that there is a "*de facto*" convergence on the adoption of Product-specific rules of origin (PSRO) in many product's sectors. This finding generates a potential trade facilitation phenomenon that need to be further examined, especially in the case of LDCs rules of origin.

2.8. Convergence on origin criteria and other administrative practices may represent a substantial scope to simplify and impart transparency on rules of origin for LDCs. The present submission starts to explore the scope for convergence rules of origin applicable to main LDC exports.

³ See Hoekman and Inama in East Asian Economic Review vol. 22, No. 1 (March 2018) 3-28: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3151371.

⁴ See for the Canadian reform of 2003: Challenges Faced by LDCs In Complying with Preferential Rules of Origin Under Unilateral Preference Schemes, [G/RO/W/148](#) (Paper Presented by Uganda on Behalf of the LDCs Group).

⁵ For a review of the EU Reform of 2011 see WTO document above footnote 4.

⁶ For a discussion about the partial reform of Japan GSP rules of origin: Getting Better Rules of Origin for LDCs Using Utilization Rates, [UNCTAD/ALDC/2019/3](#).

⁷ UK DCTS: <https://www.gov.uk/government/collections/trading-with-developing-nations>.

⁸ See Inama and Crivelli 2017 and Inama; Rules of origin in international trade, Cambridge University Press, 2022: https://assets.cambridge.org/97811070/81550/frontmatter/9781107081550_frontmatter.pdf; and Challenges Faced by LDCs in Complying with Preferential Rules of Origin Under Unilateral Preference Schemes Paper Presented by Uganda on Behalf of the LDCs Group ([G/RO/W/148](#)).

2.9. The premise to better understand the scope of convergence of rules of origin criteria has been first discussed in a LDC submission made in 2014⁹. Such convergence approach has been applied in practice in recent studies¹⁰ carried out in the Asian region aiming at rationalizing the "noodle bowl" of different rules of origin growing exponentially in that region. The reasoning of convergence stems from distinguishing the "form" of a rules of origin from its "substance". The "*form*" is the way in which the rules are drafted using different methodologies (namely a change of tariff classification at heading level, at subheading level with or without exceptions, percentage criterion or specific working or processing and their different variants). The "substance" is the manufacturing process necessary to comply with the "form".

2.10. One of the most classical examples is the PSRO for Chapter 1, concerning live animals. The PSRO can typically be drafted in one of three ways: 1) "Wholly obtained," 2) "A change to a good of heading 01.01 through 01.06 from any other chapter," or 3) "Change of chapter (CC)." Despite the differences in drafting, the substance remains consistent: for an Animal of chapter 1 to be considered as originating, the live animal must be born and raised in the country.

3 INITIAL STEPS TO IDENTIFY POTENTIAL CONVERGENCE

3.1. Table 1 below lists the main 20 products at HS 4-digit level that have been exported by LDCs in 2022 to Canada, US, EU, Japan China and India and represents 61.8% of the LDC dutiable trade to these preference-granting Members. This is an initial submission that may be further elaborated and refined adding other preference-granting Members and averages for multiple years to better capture the most representative products that LDCs are exporting to preference-granting Members.

Table 1: Most exported 20 products from LDCs to selected preference-granting Members: US, EU, Canada, Japan China and India ordered by descending 'Total Duties Paid' at the HS 4-digit level

HS Code	Produce description
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excl. knitted or crocheted, wind-jackets and similar articles, separate waistcoats, tracksuits, ski suits and swimwear)
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder for
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (excl. knitted or crocheted, wind-jackets and similar articles, slips, petticoats and panties, tracksuits, ski suits and swimwear)
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, bi
6109	T-shirts, singlets and other vests, knitted or crocheted.
1006	Rice
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted (excl. wind-jackets and similar articles, slips, petticoats and panties, tracksuits, ski suits and swimwear)
8105	Cobalt mattes and other intermediate products of cobalt metallurgy
6205	Men's or boys' shirts.
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
2709	Petroleum oils and oils obtained from bituminous minerals, crude.
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excl. wind-jackets and similar articles, separate waistcoats, tracksuits, ski suits and swimwear)
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
7403	Refined copper and copper alloys, unwrought.

⁹ See : "Challenges Faced by LDCs in Complying with Preferential Rules of Origin Under Unilateral Preference Schemes Paper Presented by Uganda on Behalf of the LDCs Group ([G/RO/W/148](#)), 2014.

¹⁰ Developments regarding methods of calculation of the percentage criterion (paragraph 1.1 of the Nairobi Decision and item 1 of document [G/RO/W/169](#) of 14 March 2017 and presentation [RD/RO/52](#) of 4 October 2017.

HS Code	Produce description
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or
7402	Unrefined copper
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns, housecoats and similar articles, knitted or crocheted (excl. T-shirts, vests, brassieres, girdles, corsets and similar articles)

3.2. It may be easily observed that the product composition of these 20 products is heavily concentrated on clothing products classified in HS 61 and 62 and a handful of mineral and agricultural products. An expansion of the list to cover the 100 most exported products would cover 94% of dutiable LDC exports. This preliminary observation indicates that convergence on rules of origin on a fraction of HS headings may lead to a significant step towards trade facilitation as LDC would have to comply with similar rules of origin criteria.

3.3. Table 2 below provides a comprehensive breakdown of the 20 most exported products, accompanied by the respective rules of origin applied by the EU, Japan, and the UK. Notably, these preference-granting Members primarily employ product-specific rules of origin (PSRO), which may be set at chapter, heading, and, in certain instances, subheading levels. Japan adopts an across-the-board CTH approach for products not covered in its annex of product-specific rules of origin. The EU and the UK exclusively utilize PSRO.

3.4. Several observations may be made from a reading of table 2. The most striking factor is that for the clothing products of HS chapter 61 and 62 the PSR of EU, UK and Japan are similar, if not identical in terms of manufacturing requirements to obtain originating status: Manufacturing from non-originating fabrics.

3.5. This manufacturing requirement is common to all garments of chapters 61 and 62 for EU, Japan and UK leading to a clear case for convergence beyond the "form" of the PSR as the wording of the PSROs are articulated differently. These differences are mostly deriving from technical drafting that may be addressed by a common understanding among the EU, UK and Japan. The case for convergence is different for shoes of heading 6403 where the manufacturing requirements are substantially similar for EU and UK but different in substance in the PSRO of Japan that excludes HS 6406 parts of shoes from the CTH PSRO.

3.6. When translated into manufacturing requirements, a notable disparity arises between the PSRO for shoes applied by the EU, UK, and Japan. Specifically, while the EU and UK PSRO consider the assembly of parts of shoes classified under HS 6406 into a complete shoe as conferring origin, Japan's PSRO takes a more stringent approach. Japan's PSRO excludes the use of non-originating parts of shoes by specifically excluding HS heading 6406, where such parts are classified according to the HS. This is clearly an area of partial convergence, as Japan adopts a product-specific rule of origin that is notably more stringent than the criteria employed by the EU and UK.

3.7. Besides garments and shoes, the other main products concern gold where the PSROs are clearly divergent with EU having the most demanding criteria by introducing a series of CTH exclusions while Japan having a simple change of tariff heading with no exclusion of headings and UK being the most liberal by using a change of tariff subheading.

3.8. Heading 4202 trunks and suitcases shows partial convergence again among EU and UK providing for a CTH or VNOM 70% or 75% and Japan adopting a CTH with the exclusion of heading 4205.

3.9. Rice of heading 1006 show drafting divergence on product-specific rules of origin with a wholly obtained rule in the case of EU and a different formulation in change of HS chapter in UK and CTH in Japan. Cobalt of heading 8105, precious stones of heading 7103 are also products that although not being import sensitive in preference-granting Members still attract some degree of divergence with manufacture of any heading in the case of the EU that implicitly allows a CTH while UK and Japan show more demanding requirements. The case of 2709 petroleum oil and natural rubber of 4001 is similar as there is partial convergence among EU and UK with a CTH and a VNOM of 70% or

75% and with Japan only allowing CTH. Leguminous vegetables of heading 0703, shows convergence being an intrinsically wholly obtained product.

3.10. The remaining heading of HS1511 Palm oil and refined copper of 7403 are semi-manufactured products that may represent the first steps of insertion into value chains of light industries in LDCs showing convergence among EU and UK with a CTHS (with the exclusion of refined copper for UK) while Japan still having some rigidities caused by the exclusion of certain headings in both cases.

3.11. Table 2 below shows the potential duty savings that could be achieved through the full utilization of existing trade preferences, which are particularly noticeable in certain headings. For example, gold indicates a potential duty saving of 383 million USD, while cobalt suggests a potential saving of 202.7 million USD, as illustrated in the "Missed Duty Savings" column. The "Total Duties Paid" column reflects the combined value of duty payments under full coverage of preferences and full utilization, thereby demonstrating the scope for overall improvement in market access for LDCs. This underscores the significant benefits that could accrue to LDCs by maximizing the utilization of available trade preferences.

3.12. The total missed duty saving of the 20 products is equivalent to 1,493.6 USD million and the total duty paid is 4,726.78 USD million.

3.13. It is important to note that due to lack of data, mainly concerning the other trade arrangements made available to LDC by China and India, table 2 and 3 below are not taking into consideration these additional trade preferences under these two preference-granting Members.

Legend: explanatory box to the following table 2 and table 3

#	Column	Description
1	HS6	Harmonized System (HS) code at 6-digit level
2	Product Description	Product description of the internationally standardized system to classify traded product
3	Total Imports	the value in current US thousand dollars of all imports by the PGC from the selected beneficiary during the selected year for the selected product
4	DFQF Covered Imports	the value of imports that are classified in tariff lines that are dutiable and covered by the Duty-Free and Quota-Free (DFQF) scheme of the PGC
5	DFQF Received Imports	the value of imports that received DFQF treatment.
6	Other Pref. Imports	the value of imports that benefitted from non-reciprocal preferences other than DFQF and under selected Economic Partnership Agreements that the EU has entered with some African countries. Data on the following schemes are included: AGOA and the Caribbean Basin Initiative (CBI) in the case of the USA and the Economic Partnership Agreements entered by selected Sub-Saharan African countries with the EU.
7	All Pref. Imports	the total value of imports that benefitted from preferences, i.e., the sum of DFQF-received and Other Preferential Imports.
8	(COV/D but no REC/D Imports	DFQF covered imports, but there are no recorded (REC) or reported (D for documented) imports of that item under DFQF
9	Missed Duty Savings	The total number of duties paid could have been avoided if the exporter had taken all the necessary steps to qualify the product under the DFQF. Companies or individuals failed to take advantage of potential savings on import duties that they could have legitimately claimed or benefited from.
10	Average Duty Paid for COV/D but no REC/D	the average amount of duty paid for goods that have been imported or brought into a country (COV/D) but haven't been officially recorded or documented (REC/D).
11	Not COV/D Imports:	imports that DFQF does not cover
12	Not COV/D Duties Paid	duty paid in value for imports that DFQF does not cover
13	Average Duty Paid for not COV/D (%)	duty paid in percentage for imports that DFQF does not cover
14	Total MFN Imports	the total value of imports subject to the payment of MFN customs
15	Average MFN rate (%)	the average Most Favored Nation (MFN) tariff rate expressed as a percentage
16	Total Duties Paid	the sum of all duties or taxes paid on imported goods at HS level product described

Table 2: Most exported 20 products from LDCs to selected preference-granting Members: US, EU, Canada, Japan China, and India ordered by descending 'Total Duties Paid' at the HS 4-digit level with trade flows and applicable rules of origin* for EU, UK and Japan

	Product Description	Total Imports	DFQF Covered Imports	DFQF Received Imports	Other Pref. Imports	All Pref. Imports	COV/D but no REC/D Imports	Missed Duty Savings	Av. Duty Paid for COV/D but no REC/D (%)	Not COV/D Imports	Not COV/D Duties Paid	Average Duty Paid for not COV/D (%)	Total MFN Imports	Average MFN rate (%)	Total Duties Paid	EU	UK	Japan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
6203	Men's or boys' suits,	7779.6	4733.8	4148.7	431.0	4579.7	304.1	40.5	13.31	2895.8	527.4	18.21	3199.9	17.7	567.9	(a) LDCs Manufacture from fabric	Manufacture from fabric	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60
6110	Jerseys, pullovers, cardigans,	8595.3	6469.7	5900.4	214.0	6114.4	432.8	55.6	12.85	2048	424.2	20.71	2480.9	19.3	479.83	(a) LDCs Manufacture from fabric	Manufacture from fabric/CC or 75% MaxNom or processing rule	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60
7108	Gold	3233.4	3233.4	165.9	0.0	165.9	3067.5	383.4	12.50	0	0	.	3067.5	12.5	383.44	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110	CTSH	CTH
6204	Women's or girls' suits,	6344.7	4235.2	3896.4	180.9	4077.3	223	28.8	12.92	2044.4	337.4	16.50	2267.4	16.2	366.19	(a) LDCs Chapter rule applies	Manufacture from fabric	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60
4202	Trunks, suitcases, vanity-cases,	3400.7	1127.9	422.4	274.3	696.8	435.6	29.9	6.88	2268.3	331.2	14.60	2703.9	13.4	361.13	CTH or VNOM 70%	CTH or 75% MaxNom (EXW)	Manufactured from products of the different tariff headings (excluding heading 42.05) of the products

* For a complete description of the PSR or applicable rule of origin see Annex 1.

	Product Description	Total Imports	DFQF Covered Imports	DFQF Received Imports	Other Pref. Imports	All Pref. Imports	COV/D but no REC/D Imports	Missed Duty Savings	Av. Duty Paid for COV/D but no REC/D (%)	Not COV/D Imports	Not COV/D Duties Paid	Average Duty Paid for not COV/D (%)	Total MFN Imports	Average MFN rate (%)	Total Duties Paid	EU	UK	Japan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
6109	T-shirts, singlets.	7225.9	5807.5	5151.9	247.7	5399.6	524.8	67.3	12.83	1301.5	256.7	19.72	1826.3	17.7	324.03	(a) LDCs Manufacture from fabric	Manufacture from fabric/CC or 75% MaxNom or processing rule	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60
1006	Rice.	1137.6	621.6	599.7	11.9	611.7	10.1	2	20.00	515.9	251.3	48.71	525.9	48.2	253.28	Manufacture in which all the materials of Chapter 10 used are wholly obtained	CC	CTH
6104	Women's or girls' suits,	4678.9	3659.3	3311.7	226.6	3538.2	255	36.1	14.15	885.7	166.9	18.84	1140.7	17.8	202.97	(a) LDCs Manufacture from fabric	Manufacture from fabric/CC or 75% MaxNom or processing rule	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60
8105	Cobalt mattes	5072.7	5071.3	3	0.0	3	5068.3	202.7	4.00	1.4	0.1	3.70	5069.7	4	202.8	CTH or VNOM 70%)	CTH	Manufactured from products of the different tariff heading (excluding unwrought) of the products
6205	Men's or boys' shirts.	2245.1	1300	1072.7	158.5	1231.1	118.6	14.9	12.57	895.4	186.9	20.87	1013.9	19.9	201.81	(a) LDCs Manufacture from fabric	Manufacture from fabric	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60
7103	Precious stones	4255.9	4252.9	1.2	0.8	2	4251.7	179.4	4.22	2.2	0.2	10.47	4254	4.2	179.64	CTH or VNOM 70%)	CTH or 75% Max Nom (EXW)	CTH
0713	Dried leguminous vegetables, shelled, whether	1737.1	1719.4	686	456.4	1142.4	577	169.5	29.37	17.7	2.5	14.14	594.7	28.9	171.96	Manufacture in which all the materials of Chapter 7 used are wholly obtained	CTH	Manufactured from products other than those of Chapter 7

	Product Description	Total Imports	DFQF Covered Imports	DFQF Received Imports	Other Pref. Imports	All Pref. Imports	COV/D but no REC/D Imports	Missed Duty Savings	Av. Duty Paid for COV/D but no REC/D (%)	Not COV/D Imports	Not COV/D Duties Paid	Average Duty Paid for not COV/D (%)	Total MFN Imports	Average MFN rate (%)	Total Duties Paid	EU	UK	Japan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
2709	Petroleum oils	4541.7	0	0	361.6	361.6	0	0	.	4180.1	167.9	4.02	4180.1	4	167.92	CTH or VNOM 70%)	CTH; or 75% MaxNOM (EXW).	CTH
6103	Men's or boys' suits,	1879.1	1226.1	1004.5	70.8	1075.4	170.7	22.6	13.23	633	131.6	20.80	803.7	19.2	154.23	(a) LDCs Manufacture from fabric	Manufacture from fabric/ CC or 75% MaxNom or processing rule	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60
1511	Palm oil and its fractions,	255.9	103.1	96.9	2.1	99	4.2	2.2	53.00	152.7	151.9	99.48	156.9	98.2	154.15	Manufacture from materials of any sub-heading, except that of the product	CTSH	Manufactured from products other than palm stearin of heading 15.11
7403	Refined copper and copper alloys, unwrought.	6102.3	5765.5	5.7	103.2	108.9	5757.9	115.1	2.00	235.5	11.8	5.00	5993.4	2.1	126.87	Manufacture from materials of any heading	CTH	Manufactured from products other than those of heading 74.01 or 74.03
4001	Natural rubber, balata, gutta-percha, guayule, chicle	648.1	23.9	18.1	2.6	20.7	3.1	0.8	25.00	624.3	124.9	20.01	627.4	20	125.68	CTH or VNOM 70%)	CTH or 75% MaxNom (EXW)	CTH
7402	Unrefined copper	6900.4	6900.4	1247.2	0.0	1247.2	5653.2	113.4	2.01	0	0	.	5653.2	2	113.36	Manufacture from materials of any heading, except that of the product	CTH	Manufactured from products other than those of heading 74.01 or 74.02

	Product Description	Total Imports	DFQF Covered Imports	DFQF Received Imports	Other Pref. Imports	All Pref. Imports	COV/D but no REC/D Imports	Missed Duty Savings	Av. Duty Paid for COV/D but no REC/D (%)	Not COV/D Imports	Not COV/D Duties Paid	Average Duty Paid for not COV/D (%)	Total MFN Imports	Average MFN rate (%)	Total Duties Paid	EU	UK	Japan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
6403	Footwear with outer soles of rubber, plastics, leather	1916.5	939.8	635.5	80.9	716.4	223.4	20.4	9.15	976.7	81.6	8.35	1200.1	8.5	102.02	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	CTH	Manufactured from products of the different tariff heading (excluding heading 64.06) of the products
6108	Women's or girls' slips...	1782.2	1126.5	1023.4	32.2	1055.6	71.2	9	12.62	655.4	78.6	11.99	726.6	12.1	87.57	(a) LDCs Manufacture from fabric / Spinning of natural and/or man-made staple fibres or extrusion of manmade filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products)	Manufacture from fabric/ CC or 75% MaxNom or processing rule	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60

Table 3: Most exported 20 products from LDCs to selected preference-granting Members: US, EU, Canada, Japan, China and India ordered by descending 'Total Duties Paid' at the HS 4-digit level with trade flows and applicable rules of origin Preference-granting Members with a mix of across the board and product specific rules of origin (US, CANADA, India and China)

HS Code	Product Description	Total Imports	DFQF Covered Imports	DFQF Received Imports	Other Pref. Imports	All Pref. Imports	COV/D but no REC/D Imports	Missed Duty Savings	Average Duty Paid for COV/D but no REC/D (%)	Not COV/D Imports	Not COV/D Duties Paid	Average Duty Paid for not COV/D (%)	Total MFN Imports	Average MFN rate (%)	Total Duties Paid	US		Canada	India	China
																GSP	AGOA			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
6203	Men's or boys' suits... (ref. excl)	7779.6	4733.8	4148.7	431.0	4579.7	304.1	40.5	13.31	2895.8	527.4	18.21	3199.9	17.7	567.9	Cost of local materials + direct cost of processing must >= 35% of ex-works price	Third country rules	Use fabric produced in current or former GSP beneficiaries in the production of apparel, provided they add at least 25% value in the LDC and Canada	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
6110	Jerseys, pullovers...	8595.3	6469.7	5900.4	214.0	6114.4	432.8	55.6	12.85	2048	424.2	20.71	2480.9	19.3	479.83	Cost of local materials + direct cost of processing must >= 35% of ex-works price	Third country rules	Use fabric produced in current or former GSP beneficiaries in the production of apparel, provided they add at least 25% value in the LDC and Canada	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
7108	Gold ...	3233.4	3233.4	165.9	0.0	165.9	3067.5	383.4	12.50	0	0	.	3067.5	12.5	383.44	Cost of local materials + direct cost of processing must >= 35% of ex-works price	Cost of local materials + direct cost of processing must >= 35%	WO; 60% MaxNom	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH

HS Code	Product Description	Total Imports	DFQF Covered Imports	DFQF Received Imports	Other Pref. Imports	All Pref. Imports	COV/D but no REC/D Imports	Missed Duty Savings	Average Duty Paid for COV/D but no REC/D (%)	Not COV/D Imports	Not COV/D Duties Paid	Average Duty Paid for not COV/D (%)	Total MFN Imports	Average MFN rate (%)	Total Duties Paid	US		Canada	India	China
																GSP	AGOA			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
6204	Women's or girls' suits ... (ref. excl)	6344.7	4235.2	3896.4	180.9	4077.3	223	28.8	12.92	2044.4	337.4	16.50	2267.4	16.2	366.19	Cost of local materials + direct cost of processing must >= 35% of ex-works price	Third country rules	Use fabric produced in current or former GSP beneficiaries in the production of apparel, provided they add at least 25% value in the LDC and Canada	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
4202	Trunks, suit-cases ...	3400.7	1127.9	422.4	274.3	696.8	435.6	29.9	6.88	2268.3	331.2	14.60	2703.9	13.4	361.13	Cost of local materials + direct cost of processing must >= 35% of ex-works price	Cost of local materials + direct cost of processing must >= 35%	WO; 60% MaxNom	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
6109	T-shirts, singlets. ...	7225.9	5807.5	5151.9	247.7	5399.6	524.8	67.3	12.83	1301.5	256.7	19.72	1826.3	17.7	324.03	Cost of local materials + direct cost of processing must >= 35% of ex-works price	Third country rules	Use fabric produced in current or former GSP beneficiaries in the production of apparel, provided they add at least 25% value in the LDC and Canada	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH

HS Code	Product Description	Total Imports	DFQF Covered Imports	DFQF Received Imports	Other Pref. Imports	All Pref. Imports	COV/D but no REC/D Imports	Missed Duty Savings	Average Duty Paid for COV/D but no REC/D (%)	Not COV/D Imports	Not COV/D Duties Paid	Average Duty Paid for not COV/D (%)	Total MFN Imports	Average MFN rate (%)	Total Duties Paid	US		Canada	India	China
																GSP	AGOA			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1006	Rice	1137.6	621.6	599.7	11.9	611.7	10.1	2	20.00	515.9	251.3	48.71	525.9	48.2	253.28	Cost of local materials + direct cost of processing must > = 35% of ex-works price	Cost of local materials + direct cost of processing must > = 35%	WO; 60% MaxNom	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
6104	Women's or girls' suits... (ref. excl)	4678.9	3659.3	3311.7	226.6	3538.2	255	36.1	14.15	885.7	166.9	18.84	1140.7	17.8	202.97	Cost of local materials + direct cost of processing must > = 35% of ex-works price	Third country rules	Use fabric produced in current or former GSP beneficiaries in the production of apparel, provided they add at least 25% value in the LDC and Canada	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
8105	Cobalt ...	5072.7	5071.3	3	0.0	3	5068.3	202.7	4.00	1.4	0.1	3.70	5069.7	4	202.8	Cost of local materials + direct cost of processing must > = 35% of ex-works price	Cost of local materials + direct cost of processing must > = 35%	WO; 60% MaxNom	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH

HS Code	Product Description	Total Imports	DFQF Covered Imports	DFQF Received Imports	Other Pref. Imports	All Pref. Imports	COV/D but no REC/D Imports	Missed Duty Savings	Average Duty Paid for COV/D but no REC/D (%)	Not COV/D Imports	Not COV/D Duties Paid	Average Duty Paid for not COV/D (%)	Total MFN Imports	Average MFN rate (%)	Total Duties Paid	US		Canada	India	China
																GSP	AGOA			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
6205	Men's or boys' shirts.	2245.1	1300	1072.7	158.5	1231.1	118.6	14.9	12.57	895.4	186.9	20.87	1013.9	19.9	201.81	Cost of local materials + direct cost of processing must >= 35% of ex-works price	Third country rules	Use fabric produced in current or former GSP beneficiaries in the production of apparel, provided they add at least 25% value in the LDC and Canada	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
7103	Precious stones...	4255.9	4252.9	1.2	0.8	2	4251.7	179.4	4.22	2.2	0.2	10.47	4254	4.2	179.64	Cost of local materials + direct cost of processing must >= 35% of ex-works price	Cost of local materials + direct cost of processing must >= 35%	WO; 60% MaxNom	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
0713	Dried leguminous vegetables ...	1737.1	1719.4	686	456.4	1142.4	577	169.5	29.37	17.7	2.5	14.14	594.7	28.9	171.96	Cost of local materials + direct cost of processing must >= 35% of ex-works price	Cost of local materials + direct cost of processing must >= 35%	WO; 60% MaxNom	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH

HS Code	Product Description	Total Imports	DFQF Covered Imports	DFQF Received Imports	Other Pref. Imports	All Pref. Imports	COV/D but no REC/D Imports	Missed Duty Savings	Average Duty Paid for COV/D but no REC/D (%)	Not COV/D Imports	Not COV/D Duties Paid	Average Duty Paid for not COV/D (%)	Total MFN Imports	Average MFN rate (%)	Total Duties Paid	US		Canada	India	China
																GSP	AGOA			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2709	Petroleum oils and oils...	4541.7	0	0	361.6	361.6	0	0	.	4180.1	167.9	4.02	4180.1	4	167.92	Cost of local materials + direct cost of processing must > = 35% of ex-works price	Cost of local materials + direct cost of processing must > = 35%	WO; 60% MaxNom	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
6103	Men's or boys' suits... (ref. excl)	1879.1	1226.1	1004.5	70.8	1075.4	170.7	22.6	13.23	633	131.6	20.80	803.7	19.2	154.23	Cost of local materials + direct cost of processing must > = 35% of ex-works price	Third country rules	Use fabric produced in current or former GSP beneficiaries in the production of apparel, provided they add at least 25% value in the LDC and Canada	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
1511	Palm oil ...	255.9	103.1	96.9	2.1	99	4.2	2.2	53.00	152.7	151.9	99.48	156.9	98.2	154.15	Cost of local materials + direct cost of processing must > = 35% of ex-works price	Cost of local materials + direct cost of processing must > = 35%	WO; 60% MaxNom	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH

HS Code	Product Description	Total Imports	DFQF Covered Imports	DFQF Received Imports	Other Pref. Imports	All Pref. Imports	COV/D but no REC/D Imports	Missed Duty Savings	Average Duty Paid for COV/D but no REC/D (%)	Not COV/D Imports	Not COV/D Duties Paid	Average Duty Paid for not COV/D (%)	Total MFN Imports	Average MFN rate (%)	Total Duties Paid	US		Canada	India	China
																GSP	AGOA			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
7403	Refined copper ...	6102.3	5765.5	5.7	103.2	108.9	5757.9	115.1	2.00	235.5	11.8	5.00	5993.4	2.1	126.87	Cost of local materials + direct cost of processing must >= 35% of ex-works price	Cost of local materials + direct cost of processing must >= 35%	WO; 60% MaxNom	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
4001	Natural rubber ...	648.1	23.9	18.1	2.6	20.7	3.1	0.8	25.00	624.3	124.9	20.01	627.4	20	125.68	Cost of local materials + direct cost of processing must >= 35% of ex-works price	Cost of local materials + direct cost of processing must >= 35%	WO; 60% MaxNom	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
7402	Unrefined copper	6900.4	6900.4	1247.2	0.0	1247.2	5653.2	113.4	2.01	0	0	.	5653.2	2	113.36	Cost of local materials + direct cost of processing must >= 35% of ex-works price	Cost of local materials + direct cost of processing must >= 35%	WO; 60% MaxNom	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH

HS Code	Product Description	Total Imports	DFQF Covered Imports	DFQF Received Imports	Other Pref. Imports	All Pref. Imports	COV/D but no REC/D Imports	Missed Duty Savings	Average Duty Paid for COV/D but no REC/D (%)	Not COV/D Imports	Not COV/D Duties Paid	Average Duty Paid for not COV/D (%)	Total MFN Imports	Average MFN rate (%)	Total Duties Paid	US		Canada	India	China
																GSP	AGOA			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
6403	Footwear...	1916.5	939.8	635.5	80.9	716.4	223.4	20.4	9.15	976.7	81.6	8.35	1200.1	8.5	102.02	Cost of local materials + direct cost of processing must > = 35% of ex-works price	Cost of local materials + direct cost of processing must > = 35%	WO; 60% MaxNom	WO; 70% MaxNom+CTSH	WO; RVC>=40%/CTH
6108	Women's or girls' slips...	1782.2	1126.5	1023.4	32.2	1055.6	71.2	9	12.62	655.4	78.6	11.99	726.6	12.1	87.57	The direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 53% of the appraised value of such article at the time it is entered	Third-Country Fabric Rule	WO; 60% MaxNom	WO; 70% MaxNom+CTSH +the final process of manufacture is performed within the territory of the exporting beneficiary country.	WO; RVC>=40%/CTH

3.14. Table 3 shows the scope for convergence for preference-granting Members that are either adopting a mix of across-the-board percentage rules of origin such as US and Canada and preference-granting Members that are adopting across the board criterion such as China and India. The analysis shows considerable scope for convergence as the methods of calculation vary as well as the number of percentages required. On the positive side a substantial convergence may be noted among AGOA and Canadian rules of origin for textile and clothing that are converging, albeit with some notable differences, on a single transformation requirement that could be assimilated to manufacturing from non-originating fabric as already adopted by the EU; the UK; and Japan above.

3.15. As previously noted in submissions¹¹ from LDCs, there exists considerable variation in the method of calculating *ad valorem* percentages among preference-granting Members that continue to employ such methodologies as across-the-board criteria. The US, for instance, maintains a value-added calculation that involves summing the direct cost of processing and the value of originating materials used to achieve a 35% threshold of the ex-works price. In contrast, Canada; China; and India all utilize an *ad valorem* percentage calculation based on the value of non-originating materials used.

3.16. In addition, the level of percentages used vary considerably and are also dependent on the kind of cumulation allowed. To sum up on the liberal side of the spectrum Canada shows the most liberal combination with a limit of 80 of non-originating materials allowing cumulation with the materials originating with other GSP beneficiaries i.e., in a simple form this may resumed as being equivalent to a 20% value added. On the stringent side we may have India with a double requirement of 70% of VNOM and the combined requirement of CTSH and the requirement that the final process of manufacture is performed within the territory of the exporting beneficiary country.

3.17. A comparison of convergence among the preference-granting Members using PSRO and across the board percentage is not the object of this submission given its complexity. Some preliminary observations may be raised on the methodology that could be used in further submissions by comparing the manufacturing requirement of a given PSRO such as CTSH for refined copper with a 35% value added requirement. Would the amount of working or processing that is generating a CTSH be equivalent to a 35% value added requirement or a 70% VNOM? A closer-product specific analysis may provide valuable insights that may be discussed in further submissions.

4 CONCLUSIONS AND WAY FORWARD

4.1. At the outset it must be stated that with the present submission the LDC are not advocating harmonization of rules of origin. Yet it emerges clearly from this preliminary analysis of the 20 most exported products from LDCs that the diversity of rules of origin among preference-granting Members is disproportionate with the declared and reiterated objectives contained in last Report as follows:

"It is important that the Committee on Rules of Origin fulfils the intention of the Agreement on Rules of Origin, that clear and predictable rules of origin facilitate the flow of international trade and do not create unnecessary obstacles. To that end the Committee should continue its work to ensure that preferential rules of origin applicable to imports from LDCs are transparent and simple and contribute to facilitating market access in line with the Decision on Measures in Favour of Least Developed Countries and the Bali and Nairobi Decisions."

4.2. Against this background and the preliminary evidence arising from this submission, the LDC WTO group invites the CRO to reflect on the scope for convergence on rules of origin for LDCs. The LDC WTO group will present further submission and reflections on this topic. In particular, discussion in the CRO may focus on the following questions:

- Are the existing differences in rules of origin among preference-granting Members generated by legitimate and undisputable exigencies of domestic constituencies and the desire to maintain trade preferences for products genuinely manufactured in LDCs?

¹¹ Developments regarding methods of calculation of the percentage criterion (paragraph 1.1 of the Nairobi Decision and item 1 of document [G/RO/W/169](#) of 14 March 2017 and presentation [RD/RO/52](#) of 4 October 2017.

- What feasible avenues and methods of work within the CRO could facilitate the development of transparent and simplified rules of origin on the basis of convergence and best practices, leading to better utilization of trade preferences?
- How further evidence and research on the scope for convergence and trade facilitation could be deployed to generate the necessary political will to undertake the necessary steps for RoO reform?

Legend: explanatory box to the following table 4

#	Columns	Description
1	HS6	Harmonized System (HS) code at 6-digit level
2	Product Description	Product description of the internationally standardized system to classify traded product
3	Total dutiable Imports	the value of all imports (for each HS level product described) subject to the payment of customs duties unless they benefitted from preferences of any kind, i.e. the corresponding MFN rate of duty is greater than zero;
4	DFQF Covered Imports	the value of imports that are classified in tariff lines that are dutiable and covered by the Duty Free and Quota Free (DFQF) scheme of the PGC
5	DFQF Received Imports	the value of imports that received DFQF treatment.
6	Other Pref. Imports	the value of imports that benefitted from non-reciprocal preferences other than DFQF and under selected Economic Partnership Agreements that the EU has entered with some African countries. Data on the following schemes are included: AGOA and the Caribbean Basin Initiative (CBI) in the case of the USA and the Economic Partnership Agreements entered by selected Sub-Saharan African countries with the EU;
7	Total Pref. Imports	the total value of imports that benefitted from preferences, i.e. the sum of DFQF-received and Other Preferential Imports;
8	Total MFN Imports	the total value of imports subject to the payment of MFN customs
9	Total Duties Paid	the total value of duties paid at customs for imports for HS level product described
10	TOP-1	First ranked supplier of HS level product described to the selected preference-granting Members (EU, UK, Japan, China and India)
11	TOP-1 SHARE (%)	Percentage of trade at HS level product described by TOP1 ranked country
12	TOP-2	Second ranked supplier of HS level product described to the selected preference-granting Members (EU, UK, Japan, China and India)
13	TOP2 SHARE (%)	Percentage of trade at HS level product described by TOP2 ranked country
14	TOP-3	Third ranked supplier of HS level product described to the selected preference-granting Members (EU, UK, Japan, China and India)
15	TOP-3 SHARE (%)	Percentage of trade at HS level product described by TOP3 ranked country

Countries	
KHM	Cambodia
AGO	Angola
BGD	Bangladesh
DRC	Democratic Republic of the Congo
GIN	Guinea
HTI	Haiti
LAO	Laos
LBR	Liberia
MDG	Madagascar
MMR	Madagascar
MOZ	Mozambique
SLB	Solomon Islands
TZA	Tanzania
UGA	Uganda
ZMB	Zambia

Table 4: First three LDCs suppliers of most exported products to the selected preference-granting Members (EU, UK, Japan, China and India)

HS6	Product description	Total dutiable Imports	DFQF Covered Imports	DFQF Received Imports	Other Pref. Imports	Total Pref. Imports	Total MFN Imports	Total Duties Paid	TOP-1	TOP-1 SHARE (%)	TOP-2	TOP2 SHARE (%)	TOP-3	TOP-3 SHARE (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
6203	Men's or boys' suits, ensembles, jackets, blazers,	7,779.60	4,733.80	4,148.70	431	4,579.70	3,199.90	567.9	BGD	80.06	KHM	8.99	MMR	4.41
6110	Jerseys, pullovers, cardigans, waistcoats and simi	8,595.30	6,469.70	5,900.40	214	6,114.40	2,480.90	479.8	BGD	62.27	KHM	26.46	MMR	5.93
7108	Gold (including gold plated with platinum) unwrought	3,233.40	3,233.40	165.9	0	165.9	3,067.50	383.4	GIN	53.08	TZA	27.75	UGA	14.02
6204	Women's or girls' suits, ensembles, jackets, blaze	6,344.70	4,235.20	3,896.40	180.9	4,077.30	2,267.40	366.2	BGD	67.79	KHM	21.31	MMR	8.26
4202	Trunks, suit-cases, vanity-cases, executive-cases,	3,400.70	1,127.90	422.4	274.3	696.8	2,703.90	361.1	KHM	73.97	MMR	14.2	BGD	11.05
6109	T-shirts, singlets and other vests, knitted or cro	7,225.90	5,807.50	5,151.90	247.7	5,399.60	1,826.30	324	BGD	79.6	KHM	9.13	HTI	6.55
1006	Rice.	1,137.60	621.6	599.7	11.9	611.7	525.9	253.3	MMR	62.31	KHM	34.47	LAO	2.84
6104	Women's or girls' suits, ensembles, jackets, blaze	4,678.90	3,659.30	3,311.70	226.6	3,538.20	1,140.70	203	BGD	53.98	KHM	31.21	MMR	8.5
8105	Cobalt mattes and other intermediate products of c	5,072.70	5,071.30	3	0	3	5,069.70	202.8	DRC	99.81	ZMB	0.1	MDG	0.09
6205	Men's or boys' shirts.	2,245.10	1,300.00	1,072.70	158.5	1,231.10	1,013.90	201.8	BGD	79.02	MMR	7.27	KHM	6.46
7103	Precious stones (other than diamonds) and semi-pre	4,255.90	4,252.90	1.2	0.8	2	4,254.00	179.6	MMR	95.23	ZMB	3.95	MDG	0.29
713	Dried leguminous vegetables, shelled, whether or n	1,737.10	1,719.40	686	456.4	1,142.40	594.7	172	MMR	66.31	MOZ	17.17	TZA	6.18
2709	Petroleum oils and oils obtained from bituminous m	4,541.70	0	0	361.6	361.6	4,180.10	167.9	AGO	96.37	DRC	3.63	???	.
6103	Men's or boys' suits, ensembles, jackets, blazers,	1,879.10	1,226.10	1,004.50	70.8	1,075.40	803.7	154.2	BGD	54.71	KHM	37.54	MMR	5.42
1511	Palm oil and its fractions, whether or not refined	255.9	103.1	96.9	2.1	99	156.9	154.2	NPL	59.36	LBR	20.72	SLB	7.53
7403	Refined copper and copper alloys, unwrought.	6,102.30	5,765.50	5.7	103.2	108.9	5,993.40	126.9	DRC	82.64	ZMB	10.38	TZA	4.56
4001	Natural rubber, balata, gutta-percha, guayule, chi	648.1	23.9	18.1	2.6	20.7	627.4	125.7	LAO	55.11	MMR	41.43	KHM	2.71
7402	Unrefined copper	6,900.40	6,900.40	1,247.20	0	1,247.20	5,653.20	113.4	ZMB	57.79	DRC	22.07	TZA	16.49
6403	Footwear with outer soles of rubber, plastics, lea	1,916.50	939.8	635.5	80.9	716.4	1,200.10	102	KHM	45.31	BGD	41.29	MMR	8.07
6108	Women's or girls' slips, petticoats, briefs, panties	1'782.2	1'126.5	1'023.4	32.2	1'055.6	726.6	87.6	BGD	62.57	KHM	28.72	MMR	6.03

ANNEX 1

COMPLETE DESCRIPTION OF THE PSR OR APPLICABLE RULE OF ORIGIN

Table A: Sources of the rules of origin for the tables 2 and 3

Country	Scheme	WTO Notification of Preferential RoO for LDCs	Government website
EU	The EU provides DFQF access to certain developing countries as part of its Generalized System of Preferences (GSP). This arrangement allows eligible countries to export specified products to the EU market without tariffs or quotas.	G/RO/LDC/N/EU/1	https://policy.trade.ec.europa.eu/development-and-sustainability/generalised-scheme-preferences_en
UK	The United Kingdom, after leaving the EU, has its own DFQF arrangements with developing countries called DCTS	G/RO/LDC/N/GBR/1/Rev.1	Developing Countries Trading Scheme (DCTS) - GOV.UK (www.gov.uk)
JAPAN	Japan GSP as notified in (WTO doc or Japan government website)	G/RO/LDC/N/JPN/1	JAPAN'S GSP (Generalized System of Preferences) Ministry of Foreign Affairs of Japan (mofa.go.jp)
US GSP	The United States Generalized System of Preferences program provides DFQF treatment for eligible products from designated beneficiary developing countries.	G/RO/LDC/N/USA/1 ; and G/RO/LDC/N/USA/4	Generalized System of Preferences (GSP) United States Trade Representative (ustr.gov)
US AGOA	The African Growth and Opportunity Act is a trade preference program that offers DFQF access to the US market for eligible products from eligible sub-Saharan African countries.	G/RO/LDC/N/USA/3	African Growth and Opportunity Act (AGOA) United States Trade Representative (ustr.gov)
CANADA	Canada has its own DFQF initiatives to provide preferential access to its market for products from developing nations.	G/RO/LDC/N/CAN/2	TERMIUM Plus® (termiumplus.gc.ca)
INDIA	India has various trade agreements, including preferential trade arrangements, with developing countries that offer DFQF access to its market for certain goods.	G/RO/LDC/N/IND/1	https://commerce.gov.in/17182-2/
CHINA	China has various trade agreements, including preferential trade arrangements, with developing countries that offer DFQF access to its market for certain goods.	G/RO/LDC/N/CHN/1	

Table B: Full text of rules of origin for table 2 and 3.

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excl. knitted or crocheted, wind-jackets and similar articles, separate waistcoats,	(a) LDCs Manufacture from fabric	Manufacture from fabric	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60	(A) General rule. The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into	Summary of Apparel Rules of Origin Under AGOA -Apparel assembled from U.S. formed and cut fabric from U.S. yarn -Apparel assembled and further processed from U.S. formed and cut fabric from U.S.	For 6203.11, 6203.12, 6203.19, 6203.22, 6203.23, 6203.29, 6203.31, 6203.32, 6203.33, 6203.39, 6203.41, 6203.49 (Part A1 in the regulations): use fabric produced in current or former GSP beneficiaries in the production of	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
	tracksuits, ski suits and swimwear)				the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 35% of the appraised value of such article at the time it is entered.	yarn -Apparel cut and assembled from U.S. fabric from U.S. yarn and thread -Apparel assembled from regional fabric from U.S. or African yarn -Apparel assembled in a Lesser Developed Country using foreign fabric or yarn -Cashmere sweaters, knit to shape -Merino wool sweaters, knit to shape, with fibers 18.5 microns or finer	apparel, provided they add at least 25% value in the LDC. (Any value that is added in Canada is also considered as if it were added in the LDC.) The ad valorem percentage is calculated by using the value of non-originating materials as a percentage of the ex-factory price of the final goods as packed for shipment to Canada. LDCs may also use fabric produced in an LDC or Canada in the production of apparel, with no value requirement. In both cases, the yarn must also be produced in an LDC, Canada or a current or former GSP beneficiary country. For 6203.42, 6203.43 (Part A3 in the regulations): Similar to the rules of origin for apparel A1&A2, with three modifications. The fabric may be cut in Canada, another LDC, a current or former GSP beneficiary or a country with which Canada has a free trade agreement, LDCs may use fabric or yarn that has been produced in a country with which Canada has a free trade agreement, as long as 25% value is added in the LDC, and Any value that is added in Canada or a country with which Canada has a free trade agreement is included in the value requirement as if it	the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
							were added in the LDC. Else: WO; 60% MaxNom		
6110	Jerseys, pullovers, cardigans, waistcoats, and similar articles, of wool, knitted or crocheted (excl. wadded waistcoats)	(a) LDCs Manufacture from fabric / Spinning of natural and/or man-made staple fibres or extrusion of manmade filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) (7)	Manufacture from fabric / CC or 75% MaxNom or processing rule	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 36% of the appraised value of such article at the time it is entered.	Summary of Apparel Rules of Origin Under AGOA -Apparel assembled from U.S. formed and cut fabric from U.S. yarn -Apparel assembled and further processed from U.S. formed and cut fabric from U.S. yarn -Apparel cut and assembled from U.S. fabric from U.S. yarn and thread -Apparel assembled from regional fabric from U.S. or African yarn -Apparel assembled in a Lesser Developed Country using foreign fabric or yarn -Cashmere sweaters, knit to shape -Merino wool sweaters, knit to shape, with fibers 18.5 microns or finer	For 6110.11.90, 6110.12.90 and 6110.19.90, subheadings 6110.20, 6110.30 and 6110.90 (Part A1 in the regulations) and 6110.11.10, 6110.12.10 and 6110.19.10 (Part A2 in the regulations): use fabric produced in current or former GSP beneficiaries in the production of apparel, provided they add at least 25% value in the LDC. (Any value that is added in Canada is also considered as if it were added in the LDC.) The ad valorem percentage is calculated by using the value of non-originating materials as a percentage of the ex-factory price of the final goods as packed for shipment to Canada. LDCs may also use fabric produced in an LDC or Canada in the production of apparel, with no value requirement. In both cases, the yarn must also be produced in an LDC, Canada or a current or former GSP beneficiary country. Else: WO; 60% MaxNom	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.
7108	Gold, incl. gold plated with platinum, unwrought or not further worked than semi-manufactured or in powder form	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical	CTSH	WO; For not-wholly produced products: 1. The manufacturing or processing as provided for subparagraph (2) of paragraph 1 of Article 26 of the Cabinet Order shall be manufacturing	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if-	RoO: -The product must be imported directly from the AGOA-beneficiary country into the United States; -Items must be "growth, product or	WO; subsection 2:(3) Goods other than those set out in Part A1, A3 or B of Schedule 1 originate in a least developed country if the value of the materials,	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
		separation of precious metals of heading 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals / Manufacture from unwrought precious metals		or processing, as a result of which the heading of the Tariff Schedule of the goods changes from any heading of raw materials originating from other countries used in the production of the goods. In the case of a good in each middle column of the Annexed Table, the manufacturing or processing shall be the manufacturing or processing in each lower column of the Annexed Table. 2. When a good classified in HS Chapter 50-63 is produced in a beneficiary country using non-originating material not satisfying PSR (Product Specific Rules), the goods shall not be considered to have undergone the substantial transformation in principal. However, if the total weight of the non-originating materials not satisfying PSR is less than 10% of the weight of the good, such non-originating material shall be disregarded in determining whether the goods have undergone substantial transformation. 3. When the classification of goods consisting of different materials, goods made in different components and sets for retail sale, are determined pursuant to Rule 3 of the General Rules for the interpretation of the Harmonized Tariff Schedule of the Customs Tariff Law Appendix, the origin of the goods is determined	(i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 37% of the appraised value of such article at the time it is entered.	manufacture" of one or more AGOA-beneficiary countries (these requirements can be met jointly by more than one AGOA beneficiary - this concept is called 'cumulation of origin'); -Products may incorporate materials sourced from outside countries (i.e. non AGOA-beneficiaries) provided that the sum of the direct cost or value of the materials produced in one or more designated AGOA-beneficiary country(ies), plus the "direct costs of processing" undertaken in the AGOA-beneficiary country(ies), equal at least 35% of the product's appraised value at the US port of entry (See Note below); -Cost of local materials + direct cost of processing must >= 35% -In addition, a total of up to 15% of the 35% local content value (as appraised at the US port of entry) may consist of US-originating parts and materials. This concept is called "bilateral cumulation of origin").	parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada. (9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country: (a) any materials, parts or products that are used in the manufacture or production of the goods referred to in that subsection and that (i) originate in any other least developed country or in Canada, or (ii) have a value of no more than 20% of the ex-factory price of the goods, as packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the least developed country.	the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	"Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
				in accordance with manufacturing or processing prescribed for heading in which the goods are classified.					
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (excl. knitted or crocheted, wind-jackets and similar articles, slips, petticoats and panties, tracksuits, ski suits and swimwear)	(a) LDCs Chapter rule applies	Manufacture from fabric	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 38% of the appraised value of such article at the time it is entered.	Summary of Apparel Rules of Origin Under AGOA -Apparel assembled from U.S. formed and cut fabric from U.S. yarn -Apparel assembled and further processed from U.S. formed and cut fabric from U.S. yarn -Apparel cut and assembled from U.S. fabric from U.S. yarn and thread -Apparel assembled from regional fabric from U.S. or African yarn -Apparel assembled in a Lesser Developed Country using foreign fabric or yarn -Cashmere sweaters, knit to shape -Merino wool sweaters, knit to shape, with fibers 18.5 microns or finer	For 6204.11, 6204.12, 6204.13, 6204.19, 6204.21, 6204.22, 6204.23, 6204.29, 6204.31, 6204.32, 6204.33, 6204.39, 6204.41, 6204.42, 6204.43, 6204.44, 6204.51, 6204.52, 6204.53, 6204.59, 6204.61, 6204.69 (Part A1 in the regulations) , and 6204.49 (Part A2 in the regulations) : use fabric produced in current or former GSP beneficiaries in the production of apparel, provided they add at least 25% value in the LDC. (Any value that is added in Canada is also considered as if it were added in the LDC.) The ad valorem percentage is calculated by using the value of non-originating materials as a percentage of the ex-factory price of the final goods as packed for shipment to Canada. LDCs may also use fabric produced in an LDC or Canada in the production of apparel, with no value requirement. In both cases, the yarn must also be produced in an LDC, Canada or a current or former GSP beneficiary country. For 6204.62 and 6204.63 (Part A3 in the regulations) : Similar to the rules of origin for apparel A1&A2, with three	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
							modifications. The fabric may be cut in Canada, another LDC, a current or former GSP beneficiary or a country with which Canada has a free trade agreement, LDCs may use fabric or yarn that has been produced in a country with which Canada has a free trade agreement, as long as 25% value is added in the LDC, and Any value that is added in Canada or a country with which Canada has a free trade agreement is included in the value requirement as if it were added in the LDC. Else: WO; 60% MaxNom		
4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage 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	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	CTH or 75% MaxNom (EXW)	Manufactured from products of the different tariff headings (excluding heading 42.05) of the products	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than	RoO: -The product must be imported directly from the AGOA-beneficiary country into the United States; -Items must be "growth, product or manufacture" of one or more AGOA-beneficiary countries (these requirements can be met jointly by more than one AGOA beneficiary - this concept is called 'cumulation of origin'); -Products may incorporate materials sourced from outside countries (i.e. non AGOA-beneficiaries) provided that the sum of the direct cost or value of the materials produced	WO; (3) Goods other than those set out in Part A1, A3 or B of Schedule 1 originate in a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada. (9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country: (a) any materials, parts or products that are used in the manufacture or production of the	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
	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				39% of the appraised value of such article at the time it is entered.	in one or more designated AGOA-beneficiary country(ies), plus the "direct costs of processing" undertaken in the AGOA-beneficiary country(ies), equal at least 35% of the product's appraised value at the US port of entry (See Note below); -Cost of local materials + direct cost of processing must \geq 35% -In addition, a total of up to 15% of the 35% local content value (as appraised at the US port of entry) may consist of US-originating parts and materials. This concept is called "bilateral cumulation of origin").	goods referred to in that subsection and that (i) originate in any other least developed country or in Canada, or (ii) have a value of no more than 20% of the ex-factory price of the goods, as packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the least developed country.	Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	in the territory of beneficiary country is different from that of the goods.
6109	T-shirts, singlets and other vests, knitted or crocheted.	(a) LDCs Manufacture from fabric / Spinning of natural and/or man-made staple fibres or extrusion of manmade filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) (7)	Manufacture from fabric / CC or 75% MaxNom or processing rule	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such	Summary of Apparel Rules of Origin Under AGOA -Apparel assembled from U.S. formed and cut fabric from U.S. yarn -Apparel assembled and further processed from U.S. formed and cut fabric from U.S. yarn -Apparel cut and assembled from U.S. fabric from U.S. yarn and thread -Apparel assembled from regional fabric from U.S. or African yarn -Apparel assembled in a Lesser Developed Country using foreign fabric or yarn -Cashmere	For 6109.10, 6109.90 (Part A3 in the regulations) : Similar to the rules of origin for apparel A1&A2, with three modifications. The fabric may be cut in Canada, another LDC, a current or former GSP beneficiary or a country with which Canada has a free trade agreement, LDCs may use fabric or yarn that has been produced in a country with which Canada has a free trade agreement, as long as 25% value is added in the LDC, and Any value that is added in Canada or a country with which Canada has a free trade agreement is	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
					beneficiary developing country or such member countries, is not less than 40% of the appraised value of such article at the time it is entered.	sweaters, knit to shape -Merino wool sweaters, knit to shape, with fibers 18.5 microns or finer	included in the value requirement as if it were added in the LDC. Else: WO; 60% MaxNom	in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.
1006	Rice	Manufacture in which all the materials of Chapter 10 used are wholly obtained	CC	WO; For not-wholly produced products: 1. The manufacturing or processing as provided for subparagraph (2) of paragraph 1 of Article 26 of the Cabinet Order shall be manufacturing or processing, as a result of which the heading of the Tariff Schedule of the goods changes from any heading of raw materials originating from other countries used in the production of the goods. In the case of a good in each middle column of the Annexed Table, the manufacturing or processing shall be the manufacturing or processing in each lower column of the Annexed Table. 2. When a good classified in HS Chapter 50-63 is produced in a beneficiary country using non-originating material not satisfying PSR (Product Specific Rules), the goods shall not be considered to have undergone the substantial transformation in principal. However, if the total weight of the	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 41% of the appraised value of such article at the time it is entered.	RoO: -The product must be imported directly from the AGOA-beneficiary country into the United States; -Items must be "growth, product or manufacture" of one or more AGOA-beneficiary countries (these requirements can be met jointly by more than one AGOA beneficiary - this concept is called 'cumulation of origin'); -Products may incorporate materials sourced from outside countries (i.e. non AGOA-beneficiaries) provided that the sum of the direct cost or value of the materials produced in one or more designated AGOA-beneficiary country(ies), plus the "direct costs of processing" undertaken in the AGOA-beneficiary country(ies), equal at least 35% of the product's appraised	WO; (3) Goods other than those set out in Part A1, A3 or B of Schedule 1 originate in a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada. (9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country: (a) any materials, parts or products that are used in the manufacture or production of the goods referred to in that subsection and that (i) originate in any other least developed country or in Canada, or (ii) have a value of no more than 20% of the ex-factory price of the goods, as	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
				non-originating materials not satisfying PSR is less than 10% of the weight of the good, such non-originating material shall be disregarded in determining whether the goods have undergone substantial transformation. 3. When the classification of goods consisting of different materials, goods made in different components and sets for retail sale, are determined pursuant to Rule 3 of the General Rules for the interpretation of the Harmonized Tariff Schedule of the Customs Tariff Law Appendix, the origin of the goods is determined in accordance with manufacturing or processing prescribed for heading in which the goods are classified.		value at the US port of entry (See Note below); -Cost of local materials + direct cost of processing must >= 35% -In addition, a total of up to 15% of the 35% local content value (as appraised at the US port of entry) may consist of US-originating parts and materials. This concept is called "bilateral cumulation of origin").	packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the least developed country.	territory of the exporting beneficiary country.	
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted (excl. wind-jackets and similar articles, slips, petticoats and panties, tracksuits, ski suits and swimwear)	(a) LDCs Manufacture from fabric / Spinning of natural and/or man-made staple fibres or extrusion of manmade filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) (7)	Manufacture from fabric / CC or 75% MaxNom or processing rule	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such	Summary of Apparel Rules of Origin Under AGOA -Apparel assembled from U.S. formed and cut fabric from U.S. yarn -Apparel assembled and further processed from U.S. formed and cut fabric from U.S. yarn -Apparel cut and assembled from U.S. fabric from U.S. yarn and thread -Apparel assembled from regional fabric from U.S. or African yarn -Apparel assembled in a Lesser Developed Country using foreign fabric or yarn -Cashmere	6104.13, 6104.19, 6104.22, 6104.23, 6104.29, 6104.31, 6104.32, 6104.33, 6104.39, 6104.41, 6104.42, 6104.43, 6104.44, 6104.49, 6104.51, 6104.52, 6104.53, 6104.59, 6104.61 and 6104.69 (Part A1 in the regulations): use fabric produced in current or former GSP beneficiaries in the production of apparel, provided they add at least 25% value in the LDC. (Any value that is added in Canada is also considered as if it were added in the LDC.) The ad valorem percentage is calculated by using the value of non-originating materials	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
					beneficiary developing country or such member countries, is not less than 42% of the appraised value of such article at the time it is entered.	sweaters, knit to shape -Merino wool sweaters, knit to shape, with fibers 18.5 microns or finer	as a percentage of the ex-factory price of the final goods as packed for shipment to Canada. LDCs may also use fabric produced in an LDC or Canada in the production of apparel, with no value requirement. In both cases, the yarn must also be produced in an LDC, Canada or a current or former GSP beneficiary country. For 6104.62, 6104.63 (Part A3 in the regulations): Similar to the rules of origin for apparel A1&A2, with three modifications. The fabric may be cut in Canada, another LDC, a current or former GSP beneficiary or a country with which Canada has a free trade agreement, LDCs may use fabric or yarn that has been produced in a country with which Canada has a free trade agreement, as long as 25% value is added in the LDC, and Any value that is added in Canada or a country with which Canada has a free trade agreement is included in the value requirement as if it were added in the LDC. Else: WO; 60% MaxNom	in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, n.e.s.; cobalt waste and scrap (excl. ash	Manufacture from materials of any heading	CTH	Manufactured from products of the different tariff heading (excluding unwrought) of the products	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing	RoO: -The product must be imported directly from the AGOA-beneficiary country into the United States; -Items must be	WO; (3) Goods other than those set out in Part A1, A3 or B of Schedule 1 originate in a least developed country if the value of the materials,	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
	and residues containing cobalt				country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 43% of the appraised value of such article at the time it is entered.	"growth, product or manufacture" of one or more AGOA-beneficiary countries (these requirements can be met jointly by more than one AGOA beneficiary - this concept is called 'cumulation of origin'); -Products may incorporate materials sourced from outside countries (i.e. non AGOA-beneficiaries) provided that the sum of the direct cost or value of the materials produced in one or more designated AGOA-beneficiary country(ies), plus the "direct costs of processing" undertaken in the AGOA-beneficiary country(ies), equal at least 35% of the product's appraised value at the US port of entry (See Note below); -Cost of local materials + direct cost of processing must >= 35% -In addition, a total of up to 15% of the 35% local content value (as appraised at the US port of entry) may consist of US-originating parts and materials. This concept is called "bilateral cumulation of origin").	parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada. (9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country: (a) any materials, parts or products that are used in the manufacture or production of the goods referred to in that subsection and that (i) originate in any other least developed country or in Canada, or (ii) have a value of no more than 20% of the ex-factory price of the goods, as packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the least developed country.	country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.
6205	Men's or boys' shirts (excl. knitted or crocheted, nightshirts, singlets and other vests)	(a) LDCs Manufacture from fabric	Manufacture from fabric	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is	Summary of Apparel Rules of Origin Under AGOA -Apparel assembled from U.S. formed	For 6205.20, 6205.30 (Part A1 in the regulations) and 6205.90 (Part A2 in the regulations): use	WO; For not-wholly produced products: Products not wholly obtained or produced	WO; For not-wholly produced products: The determining criteria for

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
				of Chapter 50 to 56 or 58 to 60	the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 44% of the appraised value of such article at the time it is entered.	and cut fabric from U.S. yarn -Apparel assembled and further processed from U.S. formed and cut fabric from U.S. yarn -Apparel cut and assembled from U.S. fabric from U.S. yarn and thread -Apparel assembled from regional fabric from U.S. or African yarn -Apparel assembled in a Lesser Developed Country using foreign fabric or yarn -Cashmere sweaters, knit to shape -Merino wool sweaters, knit to shape, with fibers 18.5 microns or finer	fabric produced in current or former GSP beneficiaries in the production of apparel, provided they add at least 25% value in the LDC. (Any value that is added in Canada is also considered as if it were added in the LDC.) The ad valorem percentage is calculated by using the value of non-originating materials as a percentage of the ex-factory price of the final goods as packed for shipment to Canada. LDCs may also use fabric produced in an LDC or Canada in the production of apparel, with no value requirement. In both cases, the yarn must also be produced in an LDC, Canada or a current or former GSP beneficiary country. Else: WO; 60% MaxNom	shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	"substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.
7103	Precious stones and semi-precious stones, whether or not worked or graded, but not strung, mounted or set, ungraded precious stones and semi-precious stones, temporarily strung for convenience of transport (excl. diamonds and imitation precious stones and semi-precious stones)	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	CTH or 75% Max Nom (EXW)	WO; For not-wholly produced products: 1. The manufacturing or processing as provided for subparagraph (2) of paragraph 1 of Article 26 of the Cabinet Order shall be manufacturing or processing, as a result of which the heading of the Tariff Schedule of the goods changes from any heading of raw materials originating from other countries used in the production of the goods. In the	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or	RoO: -The product must be imported directly from the AGOA-beneficiary country into the United States; -Items must be "growth, product or manufacture" of one or more AGOA-beneficiary countries (these requirements can be met jointly by more than one AGOA beneficiary - this concept is called 'cumulation	WO; (3) Goods other than those set out in Part A1, A3 or B of Schedule 1 originate in a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
				<p>case of a good in each middle column of the Annexed Table, the manufacturing or processing shall be the manufacturing or processing in each lower column of the Annexed Table.</p> <p>2. When a good classified in HS Chapter 50-63 is produced in a beneficiary country using non-originating material not satisfying PSR (Product Specific Rules), the goods shall not be considered to have undergone the substantial transformation in principal. However, if the total weight of the non-originating materials not satisfying PSR is less than 10% of the weight of the good, such non-originating material shall be disregarded in determining whether the goods have undergone substantial transformation.</p> <p>3. When the classification of goods consisting of different materials, goods made in different components and sets for retail sale, are determined pursuant to Rule 3 of the General Rules for the interpretation of the Harmonized Tariff Schedule of the Customs Tariff Law Appendix, the origin of the goods is determined in accordance with manufacturing or processing prescribed for heading in which the goods are classified.</p>	<p>more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 45% of the appraised value of such article at the time it is entered.</p>	<p>of origin");</p> <p>-Products may incorporate materials sourced from outside countries (i.e. non AGOA-beneficiaries) provided that the sum of the direct cost or value of the materials produced in one or more designated AGOA-beneficiary country(ies), plus the "direct costs of processing" undertaken in the AGOA-beneficiary country(ies), equal at least 35% of the product's appraised value at the US port of entry (See Note below);</p> <p>-Cost of local materials + direct cost of processing must \geq 35%</p> <p>-In addition, a total of up to 15% of the 35% local content value (as appraised at the US port of entry) may consist of US-originating parts and materials. This concept is called "bilateral cumulation of origin").</p>	<p>shipment to Canada.</p> <p>(9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country:</p> <p>(a) any materials, parts or products that are used in the manufacture or production of the goods referred to in that subsection and that</p> <p>(i) originate in any other least developed country or in Canada, or</p> <p>(ii) have a value of no more than 20% of the ex-factory price of the goods, as packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and</p> <p>(b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the least developed country.</p>	<p>product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%);</p> <p>(b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and</p> <p>(c) the final process of manufacture is performed within the territory of the exporting beneficiary country.</p>	<p>content of goods, expressed as a percentage, is no less than 40%.</p> <p>The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.</p>
713	Dried leguminous vegetables, shelled, whether or not skinned or split.	Manufacture in which all the materials of Chapter 7 used are wholly obtained	CTH	Manufactured from products other than those of Chapter 7	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is	RoO: -The product must be imported directly from the AGOA-beneficiary	WO; (3) Goods other than those set out in Part A1, A3 or B of Schedule 1 originate	WO; For not-wholly produced products: Products not wholly obtained or produced	WO; For not-wholly produced products: The determining criteria for

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
					the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 46% of the appraised value of such article at the time it is entered.	country into the United States; -Items must be "growth, product or manufacture" of one or more AGOA-beneficiary countries (these requirements can be met jointly by more than one AGOA beneficiary - this concept is called 'cumulation of origin'); -Products may incorporate materials sourced from outside countries (i.e. non AGOA-beneficiaries) provided that the sum of the direct cost or value of the materials produced in one or more designated AGOA-beneficiary country(ies), plus the "direct costs of processing" undertaken in the AGOA-beneficiary country(ies), equal at least 35% of the product's appraised value at the US port of entry (See Note below); -Cost of local materials + direct cost of processing must >= 35% -In addition, a total of up to 15% of the 35% local content value (as appraised at the US port of entry) may consist of US-originating parts and materials. This concept is called "bilateral cumulation of origin").	in a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada. (9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country: (a) any materials, parts or products that are used in the manufacture or production of the goods referred to in that subsection and that (i) originate in any other least developed country or in Canada, or (ii) have a value of no more than 20% of the ex-factory price of the goods, as packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the least developed country.	shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	"substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.
2709	Petroleum oils and oils obtained from	Manufacture from materials of any	CTH; or 75% MaxNOM (EXW).	WO; For not-wholly produced	(A) General rule The duty-free treatment	RoO: -The product must	WO; (3) Goods other than	WO; For not-wholly	WO; For not-wholly

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
	bituminous minerals, crude.	heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		products: 1. The manufacturing or processing as provided for subparagraph (2) of paragraph 1 of Article 26 of the Cabinet Order shall be manufacturing or processing, as a result of which the heading of the Tariff Schedule of the goods changes from any heading of raw materials originating from other countries used in the production of the goods. In the case of a good in each middle column of the Annexed Table, the manufacturing or processing shall be the manufacturing or processing in each lower column of the Annexed Table. 2. When a good classified in HS Chapter 50-63 is produced in a beneficiary country using non-originating material not satisfying PSR (Product Specific Rules), the goods shall not be considered to have undergone the substantial transformation in principal. However, if the total weight of the non-originating materials not satisfying PSR is less than 10% of the weight of the good, such non-originating material shall be disregarded in determining whether the goods have undergone substantial transformation. 3. When the classification of goods consisting of different materials, goods made in different components and sets for retail sale, are determined pursuant to Rule 3 of	provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 47% of the appraised value of such article at the time it is entered.	be imported directly from the AGOA-beneficiary country into the United States; -Items must be "growth, product or manufacture" of one or more AGOA-beneficiary countries (these requirements can be met jointly by more than one AGOA beneficiary - this concept is called 'cumulation of origin'); -Products may incorporate materials sourced from outside countries (i.e. non AGOA-beneficiaries) provided that the sum of the direct cost or value of the materials produced in one or more designated AGOA-beneficiary country(ies), plus the "direct costs of processing" undertaken in the AGOA-beneficiary country(ies), equal at least 35% of the product's appraised value at the US port of entry (See Note below); -Cost of local materials + direct cost of processing must >= 35% -In addition, a total of up to 15% of the 35% local content value (as appraised at the US port of entry) may consist of US-originating parts and materials. This concept is called "bilateral	those set out in Part A1, A3 or B of Schedule 1 originate in a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada. (9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country: (a) any materials, parts or products that are used in the manufacture or production of the goods referred to in that subsection and that (i) originate in any other least developed country or in Canada, or (ii) have a value of no more than 20% of the ex-factory price of the goods, as packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the least developed country.	produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
				the General Rules for the interpretation of the Harmonized Tariff Schedule of the Customs Tariff Law Appendix, the origin of the goods is determined in accordance with manufacturing or processing prescribed for heading in which the goods are classified.		cumulation of origin").			
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excl. wind-jackets and similar articles, separate waistcoats, tracksuits, ski suits and swimwear)	(a) LDCs Manufacture from fabric / Spinning of natural and/or man-made staple fibres or extrusion of manmade filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) (7)	Manufacture from fabric / CC or 75% MaxNom or processing rule	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 48% of the appraised value of such article at the time it is entered.	Summary of Apparel Rules of Origin Under AGOA -Apparel assembled from U.S. formed and cut fabric from U.S. yarn -Apparel assembled and further processed from U.S. formed and cut fabric from U.S. yarn -Apparel cut and assembled from U.S. fabric from U.S. yarn and thread -Apparel assembled from regional fabric from U.S. or African yarn -Apparel assembled in a Lesser Developed Country using foreign fabric or yarn -Cashmere sweaters, knit to shape -Merino wool sweaters, knit to shape, with fibers 18.5 microns or finer	For 6103.42, 6103.43 (Part A3 in the regulations): Similar to the rules of origin for apparel A1&A2, with three modifications. The fabric may be cut in Canada, another LDC, a current or former GSP beneficiary or a country with which Canada has a free trade agreement, LDCs may use fabric or yarn that has been produced in a country with which Canada has a free trade agreement, as long as 25% value is added in the LDC, and Any value that is added in Canada or a country with which Canada has a free trade agreement is included in the value requirement as if it were added in the LDC. Else: WO; 60% MaxNom	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.
1511	Palm oil and its fractions, whether	Manufacture from materials of any	CTSH	Manufactured from products other than	(A) General rule The duty-free treatment	RoO: -The product must	WO; (3) Goods other than	WO; For not-wholly	WO; For not-wholly

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
	or not refined, but not chemically modified.	sub-heading, except that of the product		palm stearin of heading 15.11	provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 49% of the appraised value of such article at the time it is entered.	be imported directly from the AGOA-beneficiary country into the United States; -Items must be "growth, product or manufacture" of one or more AGOA-beneficiary countries (these requirements can be met jointly by more than one AGOA beneficiary - this concept is called 'cumulation of origin'); -Products may incorporate materials sourced from outside countries (i.e. non AGOA-beneficiaries) provided that the sum of the direct cost or value of the materials produced in one or more designated AGOA-beneficiary country(ies), plus the "direct costs of processing" undertaken in the AGOA-beneficiary country(ies), equal at least 35% of the product's appraised value at the US port of entry (See Note below); -Cost of local materials + direct cost of processing must >= 35% -In addition, a total of up to 15% of the 35% local content value (as appraised at the US port of entry) may consist of US-originating parts and materials. This concept is called "bilateral	those set out in Part A1, A3 or B of Schedule 1 originate in a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada. (9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country: (a) any materials, parts or products that are used in the manufacture or production of the goods referred to in that subsection and that (i) originate in any other least developed country or in Canada, or (ii) have a value of no more than 20% of the ex-factory price of the goods, as packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the least developed country.	produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
						cumulation of origin").			
7403	Copper, refined, and copper alloys, unwrought (excl. copper alloys of heading 7405)	Manufacture from materials of any heading	CTH	Manufactured from products other than those of heading 74.01 or 74.03	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 50% of the appraised value of such article at the time it is entered.	RoO: -The product must be imported directly from the AGOA-beneficiary country into the United States; -Items must be "growth, product or manufacture" of one or more AGOA-beneficiary countries (these requirements can be met jointly by more than one AGOA beneficiary - this concept is called 'cumulation of origin'); -Products may incorporate materials sourced from outside countries (i.e. non AGOA-beneficiaries) provided that the sum of the direct cost or value of the materials produced in one or more designated AGOA-beneficiary country(ies), plus the "direct costs of processing" undertaken in the AGOA-beneficiary country(ies), equal at least 35% of the product's appraised value at the US port of entry (See Note below); -Cost of local materials + direct cost of processing must >= 35% -In addition, a total of up to 15% of the 35% local content value (as appraised at the US port of entry) may consist of US-originating parts and	WO; (3) Goods other than those set out in Part A1, A3 or B of Schedule 1 originate in a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada. (9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country: (a) any materials, parts or products that are used in the manufacture or production of the goods referred to in that subsection and that (i) originate in any other least developed country or in Canada, or (ii) have a value of no more than 20% of the ex-factory price of the goods, as packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
						materials. This concept is called "bilateral cumulation of origin").	consumption in the least developed country.		
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	CTH or 75% MaxNom (EXW)	WO; For not-wholly produced products: 1. The manufacturing or processing as provided for subparagraph (2) of paragraph 1 of Article 26 of the Cabinet Order shall be manufacturing or processing, as a result of which the heading of the Tariff Schedule of the goods changes from any heading of raw materials originating from other countries used in the production of the goods. In the case of a good in each middle column of the Annexed Table, the manufacturing or processing shall be the manufacturing or processing in each lower column of the Annexed Table. 2. When a good classified in HS Chapter 50-63 is produced in a beneficiary country using non-originating material not satisfying PSR (Product Specific Rules), the goods shall not be considered to have undergone the substantial transformation in principal. However, if the total weight of the non-originating materials not satisfying PSR is less than 10% of the weight of the good, such non-originating material shall be disregarded in determining whether the goods have undergone substantial transformation. 3. When the	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 51% of the appraised value of such article at the time it is entered.	RoO: -The product must be imported directly from the AGOA-beneficiary country into the United States; -Items must be "growth, product or manufacture" of one or more AGOA-beneficiary countries (these requirements can be met jointly by more than one AGOA beneficiary - this concept is called 'cumulation of origin'); -Products may incorporate materials sourced from outside countries (i.e. non AGOA-beneficiaries) provided that the sum of the direct cost or value of the materials produced in one or more designated AGOA-beneficiary country(ies), plus the "direct costs of processing" undertaken in the AGOA-beneficiary country(ies), equal at least 35% of the product's appraised value at the US port of entry (See Note below); -Cost of local materials + direct cost of processing must >= 35% -In addition, a total of up to 15% of the 35% local content value (as appraised at the US port of	WO; (3) Goods other than those set out in Part A1, A3 or B of Schedule 1 originate in a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada. (9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country: (a) any materials, parts or products that are used in the manufacture or production of the goods referred to in that subsection and that (i) originate in any other least developed country or in Canada, or (ii) have a value of no more than 20% of the ex-factory price of the goods, as packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and (b) any packing required for the transportation of the goods referred to in that subsection, not	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
				classification of goods consisting of different materials, goods made in different components and sets for retail sale, are determined pursuant to Rule 3 of the General Rules for the interpretation of the Harmonized Tariff Schedule of the Customs Tariff Law Appendix, the origin of the goods is determined in accordance with manufacturing or processing prescribed for heading in which the goods are classified.		entry) may consist of US-originating parts and materials. This concept is called "bilateral cumulation of origin").	including packing in which the goods are ordinarily sold for consumption in the least developed country.		
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	CTH	Manufactured from products other than those of heading 74.01 or 74.02	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 52% of the appraised value of such article at the time it is entered.	RoO: -The product must be imported directly from the AGOA-beneficiary country into the United States; -Items must be "growth, product or manufacture" of one or more AGOA-beneficiary countries (these requirements can be met jointly by more than one AGOA beneficiary - this concept is called 'cumulation of origin'); -Products may incorporate materials sourced from outside countries (i.e. non AGOA-beneficiaries) provided that the sum of the direct cost or value of the materials produced in one or more designated AGOA-beneficiary country(ies), plus the "direct costs of processing" undertaken in the AGOA-beneficiary country(ies), equal	WO; (3) Goods other than those set out in Part A1, A3 or B of Schedule 1 originate in a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada. (9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country: (a) any materials, parts or products that are used in the manufacture or production of the goods referred to in that subsection and that (i) originate in any other least developed country or in Canada, or (ii) have a value of no more than 20% of	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and (c) the final process	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
						at least 35% of the product's appraised value at the US port of entry (See Note below); -Cost of local materials + direct cost of processing must \geq 35% -In addition, a total of up to 15% of the 35% local content value (as appraised at the US port of entry) may consist of US-originating parts and materials. This concept is called "bilateral cumulation of origin").	the ex-factory price of the goods, as packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the least developed country.	of manufacture is performed within the territory of the exporting beneficiary country.	
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. orthopaedic footwear, skating boots with ice or roller skates attached, and toy footwear)	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6414/6415/6416/6417/6418/6419/6420/6421(depending on the HS 6 digits)	CTH	Manufactured from products of the different tariff heading (excluding heading 64.06) of the products	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 53% of the appraised value of such article at the time it is entered.	RoO: -The product must be imported directly from the AGOA-beneficiary country into the United States; -Items must be "growth, product or manufacture" of one or more AGOA-beneficiary countries (these requirements can be met jointly by more than one AGOA beneficiary - this concept is called 'cumulation of origin'); -Products may incorporate materials sourced from outside countries (i.e. non AGOA-beneficiaries) provided that the sum of the direct cost or value of the materials produced in one or more designated AGOA-beneficiary country(ies), plus the "direct costs of processing"	WO; (3) Goods other than those set out in Part A1, A3 or B of Schedule 1 originate in a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada. (9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country: (a) any materials, parts or products that are used in the manufacture or production of the goods referred to in that subsection and that (i) originate in any other least developed country or	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is different from that of the goods.

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
						undertaken in the AGOA-beneficiary country(ies), equal at least 35% of the product's appraised value at the US port of entry (See Note below); -Cost of local materials + direct cost of processing must >= 35% -In addition, a total of up to 15% of the 35% local content value (as appraised at the US port of entry) may consist of US-originating parts and materials. This concept is called "bilateral cumulation of origin").	in Canada, or (ii) have a value of no more than 20% of the ex-factory price of the goods, as packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the least developed country.	manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns, housecoats and similar articles, knitted or crocheted (excl. T-shirts, vests, brassieres, girdles, corsets and similar articles)	(a) LDCs Manufacture from fabric / Spinning of natural and/or man-made staple fibres or extrusion of manmade filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) (7)	Manufacture from fabric / CC or 75% MaxNom or processing rule	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60	(A) General rule The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if- (i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and (ii) the sum of- (I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus (II) the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 53% of the appraised value of such article at the time it is entered.	Summary of Apparel Rules of Origin Under AGOA -Apparel assembled from U.S. formed and cut fabric from U.S. yarn -Apparel assembled and further processed from U.S. formed and cut fabric from U.S. yarn -Apparel cut and assembled from U.S. fabric from U.S. yarn and thread -Apparel assembled from regional fabric from U.S. or African yarn -Apparel assembled in a Lesser Developed Country using foreign fabric or yarn -Cashmere sweaters, knit to shape -Merino wool sweaters, knit to shape, with fibers	WO; (3) Goods other than those set out in Part A1, A3 or B of Schedule 1 originate in a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada. (9) For the purpose of subsection (3), the following are deemed to have originated in the least developed country: (a) any materials, parts or products that are used in the manufacture or production of the goods referred to in that subsection and that	WO; For not-wholly produced products: Products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions: (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed 70% of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30%); (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff	WO; For not-wholly produced products: The determining criteria for "substantial transformation" shall be "Regional Value Content" (RVC) or "Change in Tariff Classification" (CTC). Whereas the goods listed in the "Product Specific Rules" (PSR) are not subject to the said criteria. The criterion of RVC means that the regional value content of goods, expressed as a percentage, is no less than 40%. The criterion of Change in Tariff Classification means that the heading of all non-originating materials used in the production or manufacture of goods in the territory of beneficiary country is

HS Code	Product Description	EU	UK	Japan	US		Canada	India	China
					GSP	AGOA			
						18.5 microns or finer	(i) originate in any other least developed country or in Canada, or (ii) have a value of no more than 20% of the ex-factory price of the goods, as packed for shipment to Canada, and originate in a country set out in Schedule 2, other than a least developed country; and (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the least developed country.	classification in which the non-originating material used in its manufacture are classified; and (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.	different from that of the goods.