

SECTION XIV

Natural or Cultured Pearls, Precious or Semiprecious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin (Ch. 71)

Chapter 71 Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin (Ch. 71)

71.01-71.12 A change to headings 71.01 through 71.12 from any other chapter.

71.13-71.18 Note: Pearls, temporarily or permanently strung but without the addition of clasps or other ornamental features of precious metals or stones, shall be treated as a good of the country in which the pearls were obtained.

A change to headings 71.13 through 71.18 from any other heading outside that group.

SECTION XV

Base Metals and Articles of Base Metal (Ch. 72-83)

Chapter 72 Iron and Steel

72.01 A change to heading 72.01 from any other chapter.

7202.11-7202.60 A change to subheadings 7202.11 through 7202.60 from any other chapter.

7202.70 A change to subheading 7202.70 from any other chapter, except from subheading 2613.10.

7202.80-7202.99 A change to subheadings 7202.80 through 7202.99 from any other chapter.

72.03-72.05 A change to headings 72.03 through 72.05 from any other chapter.

72.06-72.07 A change to headings 72.06 through 72.07 from any other heading outside that

group.

72.08-72.16 A change to headings 72.08 through 72.16 from any other heading outside that group.

72.17 A change to heading 72.17 from any other heading, except from headings 72.13 through 72.15.

72.18-72.22 A change to headings 72.18 through 72.22 from any other heading outside that group.

72.23 A change to heading 72.23 from any other heading, except from headings 72.21 through 72.22.

72.24-72.28 A change to headings 72.24 through 72.28 from any other heading outside that group.

72.29 A change to heading 72.29 from any other heading, except from headings 72.27 through 72.28.

Chapter 73 Articles of Iron or Steel

73.01-73.03 A change to headings 73.01 through 73.03 from any other chapter.

7304.10-7304.39 A change to subheadings 7304.10 through 7304.39 from any other chapter.

7304.41

7304.41.10 A change to Canadian tariff item 7304.41.10, U.S. tariff item 7304.41.10, Mexican tariff item 7304.41.02 or 7304.41.03 from subheading 7304.49 or from any other chapter.

7304.41 A change to subheading 7304.41 from any other chapter.

7304.49-7304.90 A change to subheadings 7304.49 through 7304.90 from any other chapter.

73.05-73.07 A change to headings 73.05 through 73.07 from any other chapter.

73.08 A change to heading 73.08 from any other heading, except for changes resulting from the following processes performed on angles, shapes, or sections of heading 72.16:

- a) drilling, punching, notching, cutting, cambering, or sweeping, whether performed individually or in combination;
- b) adding attachments or weldments for composite construction;
- c) adding attachments for handling purposes;
- d) adding weldments, connectors or attachments to H-sections or I-sections; provided that the maximum dimension of the weldments, connectors, or attachments is not greater than the dimension between the inner surfaces of the flanges of the H-sections or I-sections
- e) painting, galvanizing, or otherwise coating; or
- f) adding a simple base plate without stiffening elements, individually or in combination with drilling, punching, notching, or cutting, to create an article suitable as a column.

73.09-73.11 A change to headings 73.09 through 73.11 from any other heading outside that group.

73.12-73.14 A change to headings 73.12 through 73.14 from any other heading, including another heading within that group.

7315.11-7315.12 A change to subheadings 7315.11 through 7315.12 from any other heading; or

A change to subheadings 7315.11 through

7315.12 from subheading 7315.19, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

7315.19 A change to subheading 7315.19 from any other heading.

7315.20-7315.89 A change to subheadings 7315.20 through 7315.89 from any other heading; or

A change to subheadings 7315.20 through 7315.89 from subheading 7315.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

7315.90 A change to subheading 7315.90 from any other heading.

73.16 A change to heading 73.16 from any other heading, except from heading 73.12 or 73.15.

73.17-73.18 A change to headings 73.17 through 73.18 from any other heading outside that group.

73.19-73.20 A change to headings 73.19 through 73.20 from any other heading outside that group.

7321.11

7321.11.19 A change to Canadian tariff item 7321.11.19, U.S. tariff item 7321.11.30,

Mexican tariff item 7321.11.02 or 7321.11.03 from any other subheading, except from Canadian tariff item 7321.90.51, 7321.90.52 or 7321.90.53, U.S. tariff item 7321.90.32, 7321.90.34 or U.S. tariff item 7321.90.36, Mexican tariff item 7321.90.05, 7321.90.06 or 7321.90.07.

7321.11 A change to subheading 7321.11 from any other heading; or

A change to subheading 7321.11 from subheading 7321.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

7321.12-7321.83 A change to subheadings 7321.12 through 7321.83 from any other heading; or

A change to subheadings 7321.12 through 7321.83 from subheading 7321.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

7321.90

7321.90.51 A change to Canadian tariff item 7321.90.51, U.S. tariff item 7321.90.32, Mexican tariff item 7321.90.05 from any other tariff item.

7321.90.52 A change to Canadian tariff item 7321.90.52, U.S. tariff item 7321.90.34, Mexican tariff item 7321.90.06 from any other tariff item.

7321.90.53 A change to Canadian tariff item 7321.90.53, U.S. tariff item 7321.90.36, Mexican tariff item 7321.90.07 from any other tariff item.

7321.90 A change to subheading 7321.90 from any other heading.

73.22-73.23 A change to headings 73.22 through 73.23 from any other heading outside that group.

7324.10-7324.29 A change to subheadings 7324.10 through 7324.29 from any other heading; or

A change to subheadings 7324.10 through 7324.29 from subheading 7324.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

7324.90 A change to subheading 7324.90 from any other heading.

73.25-73.26 A change to headings 73.25 through 73.26 from any other heading outside that group.

Chapter 74 Copper and Articles Thereof

74.01-74.02 A change to headings 74.01 through 74.02 from any other chapter.

74.03 A change to heading 74.03 from any other chapter; or

A change to heading 74.03 from any of Canadian tariff item 7404.00.11, 7404.00.21 or 7404.11.91, U.S. tariff item 7404.00.10,

Mexican tariff item 7404.00.01 or 7404.11.02, heading 74.01 or 74.02, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

74.04 A change to heading 74.04 from any other chapter.

74.05-74.07 A change to headings 74.05 through 74.07 from any other chapter; or

A change to headings 74.05 through 74.07 from any of Canadian tariff item 7404.00.11, 7404.00.21 or 7404.00.91, U.S. tariff item 7404.00.10, Mexican tariff item 7404.00.01 or 7404.00.02, heading 74.01 or 74.02, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

7408.11

7408.11.11 A change to Canadian tariff item 7408.11.11 or 7408.11.21, U.S. tariff item 7408.11.60, Mexican tariff item 7408.11.01 from any other chapter; or

A change to Canadian tariff item 7408.11.11 or 7408.11.21, U.S. tariff item 7408.11.60, Mexican tariff item 7408.11.01 from any of Canadian tariff item 7404.00.11, 7404.00.21 or 7404.00.91, U.S. tariff item 7404.00.10, Mexican tariff item 7404.00.01 or 7404.00.02, or heading 74.01 or 74.02, whether or not there is also a change from any other chapter, provided there is a regional value content of

not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

7408.11 A change to subheading 7408.11 from any other heading, except from heading 74.07.

7408.19-7408.29 A change to subheadings 7408.19 through 7408.29 from any other heading, except from heading 74.07.

74.09 A change to heading 74.09 from any other heading.

74.10 A change to heading 74.10 from any other heading, except from heading 74.09.

74.11 A change to heading 74.11 from any other heading, except from heading 74.09 or Canadian tariff item 7407.10.13, 7407.10.22, 7407.21.13, 7407.21.22, 7407.22.13, 7407.22.22, 7407.29.13, or 7407.29.22, U.S. tariff item 7407.10.20, 7407.21.20, 7407.22.20 or 7407.29.20, Mexican tariff item 7407.10.02, 7407.21.02, 7407.22.02 or 7407.29.02.

74.12 A change to heading 74.12 from any other heading, except from heading 74.11.

74.13 A change to heading 74.13 from any other heading, except from headings 74.07 through 74.08; or

A change to heading 74.13 from any of headings 74.07 through 74.08, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or

- b) 50% where the net cost method is used.

74.14-74.18 A change to headings 74.14 through 74.18 from any other heading, including another heading within that group.

7419.10 A change to subheading 7419.10 from any other heading, except from heading 74.07.

7419.91-7419.99 A change to subheadings 7419.91 through 7419.99 from any other heading.

Chapter 75 Nickel and Articles Thereof

75.01-75.04 A change to headings 75.01 through 75.04 from any other chapter.

75.05 A change to heading 75.05 from any other heading.

75.06

7506.10.22 A change to Canadian tariff item 7506.10.22, U.S. tariff item 7506.10.50, Mexican tariff item 7506.10.01 from any other tariff item.

7506.20.92 A change to Canadian tariff item 7506.20.92, U.S. tariff item 7506.20.50, Mexican tariff item 7506.20.01 from any other tariff item.

75.06 A change to heading 75.06 from any other heading.

75.07-75.08 A change to headings 75.07 through 75.08 from any other heading outside that group.

Chapter 76 Aluminum and Articles Thereof

76.01-76.03 A change to headings 76.01 through 76.03 from any other chapter.

76.04-76.06 A change to headings 76.04 through 76.06 from any other heading outside that group.

76.07 A change to heading 76.07 from any other heading.

76.08-76.09 A change to headings 76.08 through 76.09 from any other heading outside that group.

76.10-76.13 A change to headings 76.10 through 76.13 from any other heading, including another heading within that group.

76.14 A change to heading 76.14 from any other heading, except from headings 76.04 through 76.05.

76.15-76.16 A change to headings 76.15 through 76.16 from any other heading, including another heading within that group.

Chapter 78 Lead and Articles Thereof

78.01-78.02 A change to headings 78.01 through 78.02 from any other chapter.

78.03-78.06 A change to headings 78.03 through 78.06 from any other chapter; or

A change to headings 78.03 through 78.06 from any other heading within Chapter 78, including another heading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

Chapter 79 Zinc and Articles Thereof

79.01-79.03 A change to headings 79.01 through 79.03 from any other chapter.

79.04-79.07 A change to headings 79.04 through 79.07 from any other chapter; or

A change to headings 79.04 through 79.07 from any other heading within Chapter 79, including another heading within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

Chapter 80 Tin and Articles Thereof

80.01-80.02 A change to headings 80.01 through 80.02 from any other chapter.

80.03-80.04 A change to headings 80.03 through 80.04 from any other heading outside that group.

80.05-80.07 A change to headings 80.05 through 80.07 from any other heading outside that group.

Chapter 81 Other Base Metals; Cermets; Articles Thereof

8101.10-8101.91 A change to subheadings 8101.10 through 8101.91 from any other chapter.

8101.92 A change to subheading 8101.92 from any other subheading.

8101.93 A change to subheading 8101.93 from any other chapter.

8101.99 A change to subheading 8101.99 from any other subheading.

- 8102.10-8102.91 A change to subheadings 8102.10 through 8102.91 from any other chapter.
- 8102.92 A change to subheading 8102.92 from any other subheading.
- 8102.93 A change to subheading 8102.93 from any other subheading, except from Canadian tariff item 8102.92.10, U.S. tariff item 8102.92.10, Mexican tariff item 8102.92.01.
- 8102.99 A change to subheading 8102.99 from any other subheading.
- 8103.10 A change to subheading 8103.10 from any other chapter.
- 8103.90 A change to subheading 8103.90 from any other subheading.
- 8104.11-8104.30 A change to subheadings 8104.11 through 8104.30 from any other chapter.
- 8104.90 A change to subheading 8104.90 from any other subheading.
- 8105.10 A change to subheading 8105.10 from any other chapter.
- 8105.90 A change to subheading 8105.90 from any other subheading.
- 81.06 A change to heading 81.06 from any other chapter.
- 8107.10 A change to subheading 8107.10 from any other chapter.
- 8107.90 A change to subheading 8107.90 from any other subheading.
- 8108.10 A change to subheading 8108.10 from any other chapter.
- 8108.90 A change to subheading 8108.90 from any other subheading.

8109.10 A change to subheading 8109.10 from any other chapter.

8109.90 A change to subheading 8109.90 from any other subheading.

81.10 A change to heading 81.10 from any other chapter.

81.11

8111.00.21 A change to Canadian tariff item 8111.00.21, 8111.00.22, 8111.00.40, U.S. tariff item 8111.00.60, Mexican tariff item 8111.00.01 from any other tariff item.

81.11 A change to heading 81.11 from any other chapter.

81.12-81.13 A change to headings 81.12 through 81.13 from any other chapter.

Chapter 82 Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal

82.01-82.15 A change to headings 82.01 through 82.15 from any other chapter.

Chapter 83 Miscellaneous Articles of Base Metal

8301.10-8301.50 A change to subheadings 8301.10 through 8301.50 from any chapter; or

A change to subheadings 8301.10 through 8301.50 from subheading 8301.60, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is

used.

8301.60-8301.70 A change to subheadings 8301.60 through 8301.70 from any other chapter.

83.02-83.04 A change to headings 83.02 through 83.04 from any other chapter.

8305.10-8305.20 A change to subheadings 8305.10 through 8305.20 from any other chapter; or

A change to subheadings 8305.10 through 8305.20 from subheading 8305.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

8305.90 A change to subheading 8305.90 from any other chapter.

83.06-83.07 A change to headings 83.06 through 83.07 from any other chapter.; or

A change to headings 83.06 through 83.07 from within headings 83.06 through 83.07, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% the transaction value method is used, or
- b) 50% where the net cost method is used.

8308.10-8308.20 A change to subheadings 8308.10 through 8308.20 from any other chapter; or

A change to subheadings 8308.10 through 8308.20 from subheading 8308.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

8308.90 A change to subheading 8308.90 from any other chapter.

83.09-83.10 A change to headings 83.09 through 83.10 from any other chapter.

8311.10-8311.30 A change to subheadings 8311.10 through 8311.30 from any other chapter; or

A change to subheadings 8311.10 through 8311.30 from subheading 8311.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used, or
- b) 50% where the net cost method is used.

8311.90 A change to subheading 8311.90 from any other chapter.

SECTION XVI

Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles (Ch. 84-85)

Note: For purposes of this Section, the term, "printed circuit assembly", means goods consisting of one or more printed circuits of heading 85.34 with one or more active elements assembled thereon, with or without passive elements. For purposes of this Note, "active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading 85.41, and integrated circuits and microassemblies of heading 85.42.

Note X: Tariff item 8473.30.a3 covers the following parts of printers:

- (1) Control or command assemblies for printers of subheading 8471.92, incorporating at least two of the following: printed circuit assembly; hard or flexible (floppy) disc drive; keyboard; user interface;
- (2) Light source assemblies for printers of subheading 8471.92, incorporating at least two of the following: light emitting diode assembly; gas laser; mirror polygon assembly; base casting;
- (3) Laser imaging assemblies for the printers of subheading 8471.92, incorporating at least two of the following: photoreceptor belt or cylinder; toner receptacle unit; toner developing unit; charge/discharge unit; cleaning unit;
- (4) Image fixing assemblies for the printers of subheading 8471.92, incorporating at least two of the following: fuser; pressure roller; heating element; release oil dispenser; cleaning unit; electrical control;
- (5) Ink jet marking assemblies for the printers of subheading 8471.92, incorporating at least two of the following: thermal print head; ink dispensing unit; nozzle and reservoir unit; ink heater;
- (6) Maintenance/sealing assemblies for the printers of subheading 8471.92, incorporating at least two of the following: vacuum unit; ink jet covering unit; sealing unit; purging unit;

- (7) Paper handling assemblies for the printers of subheading 8471.92, incorporating at least two of the following: paper transport belt; roller; print bar; carriage; gripper roller; paper storage unit; exit tray;
- (8) Thermal transfer imaging assemblies for the printers of subheading 8471.92, incorporating at least two of the following: thermal print head; cleaning unit; supply or take-up roller;
- (9) Ionographic imaging assemblies for the printers of subheading 8471.92, incorporating at least two of the following: ion generation and emitting unit; air assist unit; printed circuit assembly; charge receptor belt or cylinder; toner receptacle unit; toner distribution unit; developer receptacle and distribution unit; developing unit; charge/discharge unit; cleaning unit; and
- (10) Combinations of the above specified assemblies.

8401.10-8401.30 A change to subheadings 8401.10 through 8401.30 from any other heading; or

A change to subheadings 8401.10 through 8401.30 from subheading 8401.40, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8401.40 A change to subheading 8401.40 from any other heading.

8402.11-8402.20 A change to subheadings 8402.11 through

8402.20 from any other heading; or

A change to subheadings 8402.11 through 8402.20 from subheading 8402.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8402.90 A change to subheading 8402.90 from any other heading; or

A change to subheading 8402.90 from within subheading 8402.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8403.10 A change to subheading 8403.10 from any other heading; or

A change to subheading 8403.10 from subheading 8403.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8403.90 A change to subheading 8403.90 from any other heading.

8404.10-8404.20 A change to subheadings 8404.10 through 8404.20 from any other heading; or

A change to subheadings 8404.10 through

8404.20 from subheading 8404.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8404.90 A change to subheading 8404.90 from any other heading.

8405.10 A change to subheading 8405.10 from any other heading; or

A change to subheadings 8405.10 from subheading 8405.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8405.90 A change to subheading 8405.90 from any other heading.

8406.11-8406.19 A change to subheadings 8406.11 through 8406.19 from any other subheading outside that group, except from Canadian tariff item 8406.90.32 or 8406.90.34, U.S. tariff item 8406.90.20, 8406.90.40, 8406.90.50 or 8406.90.70, Mexican tariff item 8406.90.x1 or 8406.90.x2.

8406.90

8406.90.a1 A change to Canadian tariff item 8406.90.32, U.S. tariff item 8406.90.20, Mexican tariff item 8406.90.x1 from Canadian tariff item 8406.90.31, U.S. tariff item 8406.90.30 or 8406.90.60, Mexican tariff item 8406.90.x3 or any other heading.

US8406.90.50 A change to U.S. tariff item 8406.90.50 from Canadian tariff item 8406.90.31, U.S. tariff item 8406.90.30 or 8406.90.60, Mexican tariff item 8406.90.x3 or any other heading.

8406.90.a2 A change to Canadian tariff item 8406.90.34, U.S. tariff item 8406.90.40, Mexican tariff item 8406.90.x2 from any other tariff item.

8406.90.a3 A change to Canadian tariff item 8406.90.31, U.S. tariff item 8406.90.30, Mexican tariff item 8406.90.x3 from any other tariff item.

US8406.90.60 A change to U.S. tariff item 8406.90.60 from any other tariff item.

US8406.90.70 A change to U.S. tariff item 8406.90.70 from any other tariff item.

8406.90 A change to subheading 8406.90 from any other heading.

84.07-84.08 A change to headings 84.07 through 84.08 from any other heading, including another heading within that group, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8409.10 A change to subheading 8409.10 from any other heading.

8409.91 A change to subheading 8409.91 from any other heading; or

A change to subheading 8409.91 from within subheading 8409.91, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8409.99 A change to subheading 8409.99 from any other heading; or

A change to subheading 8409.99 from within subheading 8409.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8410.11-8410.13 A change to subheadings 8410.11 through 8410.13 from any other heading; or

A change to subheadings 8410.11 through 8410.13 from subheading 8410.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8410.90 A change to subheading 8410.90 from any other heading.

8411.11-8411.82 A change to subheadings 8411.11 through 8411.82 from any other heading; or

A change to subheadings 8411.11 through 8411.82 from any of subheadings 8411.91 through 8411.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8411.91-8411.99 A change to subheadings 8411.91 through 8411.99 from any other heading.

8412.10-8412.80 A change to subheadings 8412.10 through 8412.80 from any other heading; or

A change to subheadings 8412.10 through 8412.80 from subheading 8412.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8412.90 A change to subheading 8412.90 from any other heading.

8413.11-8413.82 A change to subheadings 8413.11 through 8413.82 from any other heading; or

A change to subheadings 8413.11 through 8413.82 from any of subheadings 8413.91 through 8413.92, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.

8413.91 A change to subheading 8413.91 from any other heading.

8413.92 A change to subheading 8413.92 from any other heading; or

A change to subheading 8413.92 from within

subheading 8409.92, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- a) 60% where the transaction value method is used; or
- b) 50% where the net cost method is used.