



Tonga

**CUSTOMS (PACER PLUS) (AMENDMENT)
REGULATIONS 2021**



CUSTOMS (PACER PLUS) (AMENDMENT) REGULATIONS 2021

Arrangement of Sections

Regulation

1	Short Title and Interpretation.....	4
2	Schedule 2 amended	4



CUSTOMS (PACER PLUS) (AMENDMENT) REGULATIONS 2021

IN EXERCISE of the powers conferred by section 25 of the Customs Act [Cap 11.02], the Minister for Revenue and Customs with consent of Cabinet hereby makes the following Regulations -

1 Short Title and Interpretation

- (1) These Regulations may be cited as the Customs (PACER Plus) (Amendment) Regulations 2021.
- (2) In these Regulations the Customs (PACER Plus) Regulations 2020, shall be referred to as the 'Principal Regulations'.

2 Schedule 2 amended

Schedule 2 of the Principal Regulations is amended by deleting the current Schedule 2 and replacing it with the following new schedule –

"SCHEDULE

SCHEDULE OF PRODUCT SPECIFIC RULES

ANNEX 3-B

1. For the purpose of interpreting the Product Specific Rules set forth in this Annex:
 - (a) **Chapter** means a chapter of the Harmonized System (the first two digits of the tariff classification number under the Harmonized System 2017);
 - (b) **Heading** means a heading of the Harmonized System (the first four digits in the tariff classification number under the Harmonized System 2017); and
 - (c) **Subheading** means a subheading of the Harmonized System (the first six digits in the tariff classification number under the Harmonized System 2017).
2. This Annex is set out as follows:
 - (a) **Column 1** – Tariff item (2-digit or 4-digit)
 - (b) **Column 2** – Tariff subheading (6-digit)
 - (c) **Column 3** – Applicable change in tariff classification rule
 - (d) **Column 4** – Applicable regional value content rule
 - (e) **Column 5** – Applicable process rule
3. The Product Specific Rule or set of Product Specific Rules that applies to a particular chapter (2-digit code), heading (4-digit code) or subheading (6-digit code) is set out immediately adjacent to the chapter, heading or subheading.
4. For the purposes of this Annex:

“**CC**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;

“**CTH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;

“**CTSH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level;

“**RVC (40)**” means that the good must have a regional value content of not less than 40 per cent as calculated under Article 4.
5. Where a range of Product Specific Rules are provided for a good, origin may be claimed on the basis that at least one of the Product Specific Rules is satisfied.

6. Where a Product Specific Rule requires a regional value content, origin may be claimed only if the final process of production is performed within a Party.
7. Where a Product Specific Rule requires a change in tariff classification or a specific process, the requirement applies only to non-originating materials, and the specific process must take place within the territory of one or more Parties. For example; the process “smoking, drying or production of flours, meals or pellets”, means that origin may be claimed only if all non-originating material used in the production of the good has undergone the processes of smoking, drying or production of flours, meals or pellets within one or more of the Parties. The Annex may include definitions of some processes.
8. Where a Product Specific Rule requires a change in tariff classification that excludes a change from other specified tariff classifications, the exclusion applies only to non-originating materials.
9. Section notes within this Annex apply to all chapters, headings or subheadings within the indicated section unless a specific exclusion is indicated.
10. Chapter notes within this Annex apply to all headings or subheadings within the indicated chapter unless a specific exclusion is indicated.
11. Heading notes within this Annex apply to all subheadings within the indicated heading unless a specific exclusion is indicated.
12. Reclassification of a good which does not undergo any transformation within a Party will not, in itself, confer origin to that good.
13. Product-specific rules:

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
Section I: Live animals; animal products				
Chapter 01		CC		
Chapter 02		CC		
Chapter 03				
0301		CC		
0302-0303		CC		Landed; gutted or cleaned; and vacuum- packed
0304		CTH		
0305		CTH		

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
0306-0308		CC		Smoking, drying or production of flours, meals or pellets
Chapter 04				
0401-0406		CTSH	RVC (40)	
0407-0410		CC	RVC (40)	
Chapter 05		CC	RVC (40)	
Section II: Vegetable products				
Section note: All goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants imported from a non-Party.				
Chapter 06				
0601-0602		CC	RVC (40)	
0603-0604		CTH	RVC (40)	
Chapter 07				
0701-0709		CC		
0710		CC		Cooked
0711		CTH		
0712		CTH	RVC (40)	
0713		CTH		
0714		CC		
Chapter 08				
0801-0810		CC		
0811		CC		Cooked
0812		CTH		
0813		CTH	RVC (40)	
0814		CTH		
Chapter 09				
0901		CTSH		

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
0902				
	0902.10	CC	RVC (40)	
	0902.20	CC	RVC (40)	
	0902.30	CTSH	RVC (40)	
	0902.40	CTSH	RVC (40)	
0903		CC	RVC (40)	
0904-0909		CC	RVC (40)	Crushing or grinding
0910				
	0910.11	CC		
	0910.12	CC		
	0910.20	CC	RVC (40)	Crushing or grinding
	0910.30	CC	RVC (40)	Crushing or grinding
	0910.91	CTSH	RVC (40)	
	0910.99	CTSH	RVC (40)	
Chapter 10		CC		
Chapter 11				
1101-1102		CC		
1103				
	1103.11	CC		
	1103.13	CC		
	1103.19	CC		
	1103.20	CTSH		
1104				
	1104.12	CC		
	1104.19	CC		
	1104.22	CC		
	1104.23	CC		
	1104.29	CC		
	1104.30	CTH		

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
1105				
	1105.10	CC		
	1105.20	CTSH		
1106		CC		
1107				
	1107.10	CC		
	1107.20	CTSH		
1108-1109		CC		
Chapter 12				
1201-1207		CC		
1208		CTH		
1209		CC		
1210				
	1210.10	CC		
	1210.20	CTSH		
1211-1214		CC		
Chapter 13		CC		
Chapter 14		CC		
Section III: Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes				
Chapter 15				
Chapter note for chapter 15: For the purposes of this chapter, the refining process (chemical or physical) entails removing the odour, taste, colour and acidity of a crude or partially refined fat or oil.				
1501-1502		CC		Change through refining
1503		CTH		
1504-1515		CC		Change through refining
1516-1522		CTH		

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
Section IV: Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes				
Chapter 16		CC	RVC (40)	
Chapter 17				
1701				
	1701.12	CC		
	1701.13	CC		
	1701.14	CC		
	1701.91	CTSH (except from 1701.99)		
	1701.99	CTSH (except from 1701.91)		
1702-1704		CTH		
Chapter 18				
1801-1802		CC		
1803-1805		CTH		
1806		CTSH		
Chapter 19				
1901-1904		CC	RVC (40)	
1905		CTH (except from 1901.20)	RVC (40)	
Chapter 20				
2001-2006		CC	RVC (40)	
2007		CTH	RVC (40)	
2008-2009		CC	RVC (40)	
Chapter 21				
2101-2102		CC	RVC (40)	
2103-2106		CTSH	RVC (40)	
Chapter 22				
2201		CC	RVC (40)	
2202-2203		CTH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
2204				
	2204.10	CTSH	RVC (40)	
	2204.21	CTSH (except from 2204.29)	RVC (40)	
	2204.29	CTSH (except from 2204.21)	RVC (40)	
	2204.30	CTH	RVC (40)	
2205-2207		CTH	RVC (40)	
2208		CTSH	RVC (40)	
2209		CTH	RVC (40)	
Chapter 23				
2301-2308		CC	RVC (40)	
2309		CTH	RVC (40)	
Chapter 24		CC	RVC (40)	
Section V: Mineral products				
Chapter 25		CTH	RVC (40)	A change from 2523.10
Chapter 26		CTH	RVC (40)	
Chapter 27		CTH	RVC (40)	See chapter and heading note
<p><u>Chapter note for chapter 27:</u> <u>Chemical Reaction Origin Rule:</u> For the purposes of this chapter, a “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds; or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <ul style="list-style-type: none"> (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization. <p><u>Heading note for heading 2710:</u> Atmospheric Distillation and Vacuum Distillation Origin Rules For the purposes of Heading 2710, the following processes confer origin:</p>				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
<p>(a) atmospheric distillation – a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions. Liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils, and lubricating oil are produced from petroleum distillation; and</p> <p>(b) vacuum distillation – distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is useful for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.</p>				
<p>Section VI: Products of the chemical or allied industries</p>				
<p>Chapters 28 to 40</p>				
<p><u>Chapter note for chapters 28 to 40:</u></p>				
<p><u>Chemical Reaction Origin Rule:</u></p>				
<p>Any good of Chapters 28 to 40 that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. For the purposes of this section, a “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule.</p>				
<p>The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good:</p>				
<p>(a) dissolving in water or other solvents;</p> <p>(b) the elimination of solvents including solvent water; or</p> <p>(c) the addition or elimination of water of crystallization.</p>				
<p><u>Purification Origin Rule:</u></p>				
<p>For the purposes of Chapters 28 – 35 and 38, purification is considered to be origin conferring provided that one of the following criteria is satisfied:</p>				
<p>(a) purification of a good resulting in the elimination of 80 per cent based of the content of existing impurities; or</p> <p>(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:</p> <p>(i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;</p> <p>(ii) chemical products and reagents for analytical, diagnostic or laboratory uses;</p> <p>(iii) elements and components for use in micro-elements;</p> <p>(iv) specialized optical uses;</p> <p>(v) non toxic uses for health and safety;</p>				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
<p>(vi) biotechnical use;</p> <p>(vii) carriers used in a separation process; or</p> <p>(viii) nuclear grade uses.</p> <p><u>Mixtures and Blends Origin Rule:</u> For the purposes of Chapters 30, 31, 39 and 40, Headings 3302, 3506, 3507 and 3707 and Subheading 3502.20, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is considered to be origin conferring.</p> <p><u>Change in Particle Size Origin Rule:</u> For the purposes of Chapters 30, 31, 33 and 39, the deliberate and controlled modification in particle size of a good, other than by merely crushing (or pressing) resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring.</p> <p><u>Standards Materials Origin Rule:</u> For the purposes of Chapters 28 – 32, 35 and 38, the production of standards materials is considered to be origin conferring. For the purposes of this rule “standards materials” (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.</p> <p><u>Isomer Separation Origin Rule:</u> For the purposes of Chapters 28 – 32, 35 and 39, the isolation or separation of isomers from mixtures of isomers is to be considered origin conferring.</p>				
Chapter 28 to Chapter 31		CTSH	RVC (40)	See chapter note
Chapter 32				
3201-3203		CTSH	RVC (40)	See chapter note
3204				
	3204.11	CTSH	RVC (40)	See chapter note
	3204.12	CTSH	RVC (40)	See chapter note
	3204.13	CTSH	RVC (40)	See chapter note

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	3204.14	CTSH	RVC (40)	See chapter note
	3204.15	CTSH	RVC (40)	See chapter note
	3204.16	CTSH	RVC (40)	See chapter note
	3204.17	CTSH	RVC (40)	See chapter note
	3204.19	CTH	RVC (40)	See chapter note
	3204.20	CTSH	RVC (40)	See chapter note
	3204.90	CTSH	RVC (40)	See chapter note
3205-3212		CTSH	RVC (40)	See chapter note
3213		CTH	RVC (40)	See chapter note
3214		CTSH	RVC (40)	See chapter note
3215		CTH	RVC (40)	See chapter note
Chapter 33				
3301		CTSH	RVC (40)	See chapter note
3302		CTH	RVC (40)	See chapter note
3303		CTH (except from 3302.90)	RVC (40)	See chapter note
3304-3307		CTSH	RVC (40)	See chapter note
Chapter 34				
3401		CTH	RVC (40)	See chapter note
3402-3405		CTSH	RVC (40)	See chapter note
3406-3407		CTH	RVC (40)	See chapter note
Chapter 35 to Chapter 37		CTH	RVC (40)	See chapter note
Chapter 38				
Heading Note for 3808: Simple mixing of chemicals from within or from other headings of any chapter will not confer origin.				
3801-3807		CTSH	RVC (40)	See chapter note
3808		CTSH	RVC (40)	See chapter and heading note
3809		CTSH	RVC (40)	See chapter note
3810-3822		CTH	RVC (40)	See chapter note

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
3823-3824		CTSH	RVC (40)	See chapter note
3825-3826		CTH	RVC (40)	See chapter note
Section VII: Plastics and articles thereof; rubber and articles thereof (see also chapter notes above chapter 28)				
Chapter 39		CTH	RVC (40)	See chapter note
Chapter 40				
4001-4011		CTH	RVC (40)	See chapter note
4012		CTSH	RVC (40)	See chapter note
4013-4017		CTH	RVC (40)	See chapter note
Section VIII: Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)				
Chapter 41		CTH	RVC (40)	A change from the wet state to the dry state
Chapter 42		CTH	RVC (40)	
Chapter 43		CTH	RVC (40)	
Section IX: Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basket-ware and wickerwork				
Chapter 44 to Chapter 46		CTH	RVC (40)	
Section X: Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof				
Chapter 47 to Chapter 49		CTH	RVC (40)	
Section XI: Textiles and textile articles				
Chapter 50 to Chapter 56		CTH	RVC (40)	A change from fabric that is constructed but not further prepared or finished provided that it is dyed, bleached or printed

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
				and finished in the territory of one or more of the Parties
Chapter 57				
5701-5703		CC	RVC (40)	
5704		CC (except from 5602)	RVC (40)	
5705		CC	RVC (40)	
Chapter 58		CTH	RVC (40)	
Chapter 59		CC	RVC (40)	
Chapter 60		CC	RVC (40)	A change from fabric that is constructed but not further prepared or finished provided that it is dyed, bleached or printed and finished in the territory of one or more of the Parties
Chapter 61		CC	RVC (40)	
Chapter 62		CC	RVC (40)	
Chapter 63				
<p>Chapter note for headings 6301 to 6308: The following individual processes, considered singly or in combination shall not confer origin whether or not such processes result in changes of classification:</p> <p>(i) Working or finishing one or more edges by hemming, rolling, whipping or similar means or by knotting fringe;</p> <p>(ii) Cutting fabrics, yarns or other textile materials; or separating goods produced in the finished state by cutting along dividing threads;</p> <p>(iii) Assembling or joining goods by sewing or stitching for convenience of shipment or other temporary purposes;</p> <p>(iv) Putting up goods for retail sale or in sets or ensembles.</p>				
6301-6306		CC	RVC (40)	
6307				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	6307.10	CC	RVC (40)	
	6307.20	CTH	RVC (40)	
	6307.90	CC	RVC (40)	
6308		CTH	RVC (40)	
6309		CTH	RVC (40)	
6310		CTH	RVC (40)	
Section XII: Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair				
Chapter 64 to Chapter 67		CTH	RVC (40)	
Section XIII: Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware				
Chapter 68 to Chapter 70		CTH	RVC (40)	
Section XIV: Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coins				
Chapter 71		CTH	RVC (40)	
Section XV: Base metals and articles of base metal				
Chapter 72				
7201-7206		CTH	RVC (40)	
7207		CTH (except from 7206)	RVC (40)	
7208		CTH	RVC (40)	
7209		CTH (except from 7208 or 7211)	RVC (40)	
7210		CTH (except from 7208, 7209 or 7211)	RVC (40)	
7211		CTH (except from 7208 or 7209)	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
7212		CTH (except from 7208, 7209 or 7211)	RVC (40)	
7213		CTH	RVC (40)	
7214		CTH (except from 7213)	RVC (40)	
7215		CTH (except from 7213 or 7214)	RVC (40)	
7216		CTH (except from 7208 to 7215)	RVC (40)	
7217		CTH (except from 7213 to 7215)	RVC (40)	
7218-7219		CTH	RVC (40)	
7220		CTH (except from 7219)	RVC (40)	
7221-7224		CTH	RVC (40)	
7225		CTH		
7226		CTH (except from 7225)		
7227		CTH (except from 7228)	RVC (40)	
7228		CTH (except from 7227)	RVC (40)	
7229		CTH (except from 7227 or 7228)	RVC (40)	
Chapter 73				
7301-7314		CTH	RVC (40)	
7315				
	7315.11	CTH	RVC (40)	
	7315.12	CTH	RVC (40)	
	7315.19	CTSH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	7315.20	CTH	RVC (40)	
	7315.81	CTH	RVC (40)	
	7315.82	CTH	RVC (40)	
	7315.89	CTH	RVC (40)	
	7315.90	CTSH	RVC (40)	
7316-7320		CTH	RVC (40)	
7321				
	7321.11	CTSH	RVC (40)	
	7321.12	CTSH	RVC (40)	
	7321.19	CTSH	RVC (40)	
	7321.81	CTSH	RVC (40)	
	7321.82	CTSH	RVC (40)	
	7321.89	CTSH	RVC (40)	
	7321.90	CTH	RVC (40)	
7322-7326		CTH	RVC (40)	
Chapter 74				
7401-7407		CTH	RVC (40)	
7408		CTH (except from 7407)	RVC (40)	
7409-7419		CTH	RVC (40)	
Chapter 75		CTH	RVC (40)	
Chapter 76				
7601-7604		CTH	RVC (40)	
7605		CTH (except from 7604)	RVC (40)	
7606-7613		CTH	RVC (40)	
7614				
	7614.10	CTH	RVC (40)	
	7614.90	CTH (except from 7605)	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
7615-7616		CTH	RVC (40)	
Chapter 78 to Chapter 81		CTH	RVC (40)	
Chapter 82		CC	RVC (40)	
Chapter 83		CTH	RVC (40)	
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				
Chapter 84				
Chapter note for chapter 84: Disassembly of non-originating goods in Chapter 84 will not confer origin.				
8401		CTSH	RVC (40)	
8402				
	8402.11	CTSH (except from 8402.12)	RVC (40)	
	8402.12	CTSH (except from 8402.11)	RVC (40)	
	8402.19	CTSH	RVC (40)	
	8402.20	CTSH	RVC (40)	
	8402.90	CTSH	RVC (40)	
8403-8405		CTSH	RVC (40)	
8406				
	8406.10	CTSH	RVC (40)	
	8406.81	CTSH (except from 8406.82)	RVC (40)	
	8406.82	CTSH (except from 8406.81)	RVC (40)	
	8406.90	CTSH	RVC (40)	
8407-8409		CTH	RVC (40)	
8410				
	8410.11	CTSH (except from 8410.12 to 8410.13)	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	8410.12	CTSH (except from 8410.11 or 8410.13)	RVC (40)	
	8410.13	CTSH (except from 8410.11 to 8410.12)	RVC (40)	
	8410.90	CTSH	RVC (40)	
8411				
	8411.11	CTSH (except from 8411.12 to 8411.82)	RVC (40)	
	8411.12	CTSH (except from 8411.11 or 8411.21 to 8411.82)	RVC (40)	
	8411.21	CTSH (except from 8411.11, 8411.12 or 8411.22 to 8411.82)	RVC (40)	
	8411.22	CTSH (except from 8411.11 to 8411.21, 8411.81 or 8411.82)	RVC (40)	
	8411.81	CTSH (except from 8411.11 to 8411.22 or 8411.82)	RVC (40)	
	8411.82	CTSH (except from 8411.11 to 8411.81)	RVC (40)	
	8411.91	CTSH	RVC (40)	
	8411.99	CTSH	RVC (40)	
8412-8424		CTSH	RVC (40)	
8425-8431		CTH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
8432-8444		CTSH	RVC (40)	
8445-8447		CTH	RVC (40)	
8448		CTH	RVC (40)	Assembly from parts classified in the same heading
8449-8451		CTSH	RVC (40)	
8452				
	8452.10	CTSH (except from 8452.21 to 8452.29)	RVC (40)	
	8452.21	CTSH	RVC (40)	
	8452.29	CTSH	RVC (40)	
	8452.30	CTSH	RVC (40)	
	8452.90	CTSH	RVC (40)	
8453-8455		CTSH	RVC (40)	
8456-8466		CTH	RVC (40)	
8467-8469		CTSH	RVC (40)	
8470		CTH	RVC (40)	
8471		CTSH	RVC (40)	
8472-8473		CTH	RVC (40)	
8474-8475		CTSH	RVC (40)	
8476				
	8476.21	CTSH (except from 8476.29 to 8476.89)	RVC (40)	
	8476.29	CTSH (except from 8476.21 or 8476.81 to 8476.89)	RVC (40)	
	8476.81	CTSH (except from 8476.21 to 8476.29 or 8476.89)	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	8476.89	CTSH (except from 8476.21 to 8476.81)	RVC (40)	
	8476.90	CTSH	RVC (40)	
8477-8479		CTSH	RVC (40)	
8480		CTH	RVC (40)	
8481		CTH	RVC (40)	Assembly from parts classified in the same heading
8482		CTSH	RVC (40)	
8483		CTH	RVC (40)	
8484-8487		CTSH	RVC (40)	
Chapter 85				
Chapter note for chapter 85: Disassembly of non-originating goods in Chapter 85 will not confer origin.				
8501-8503		CTH	RVC (40)	
8504				
	8504.10	CTSH	RVC (40)	
	8504.21	CTSH (except from 8504.22 to 8504.23)	RVC (40)	
	8504.22	CTSH (except from 8504.21 or 8504.23)	RVC (40)	
	8504.23	CTSH (except from 8504.21 to 8504.22)	RVC (40)	
	8504.31	CTSH (except from 8504.32 to 8504.34)	RVC (40)	
	8504.32	CTSH (except from 8504.31, 8504.33 or 8504.34)	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	8504.33	CTSH (except from 8504.31, 8504.32 or 8504.34)	RVC (40)	
	8504.34	CTSH (except from 8504.31 to 8504.33)	RVC (40)	
	8504.40	CTSH	RVC (40)	
	8504.50	CTSH	RVC (40)	
	8504.90	CTSH	RVC (40)	
8505-8507		CTSH	RVC (40)	
8508				
	8508.11	CTSH (except from 8508.19)	RVC (40)	
	8508.19	CTSH (except from 8508.11)	RVC (40)	
	8508.60	CTSH	RVC (40)	
	8508.70	CTSH	RVC (40)	
8509-8511		CTSH	RVC (40)	
8512				
	8512.10	CTSH (except from 8512.20 to 8512.30)	RVC (40)	
	8512.20	CTSH (except from 8512.10 or 8512.30)	RVC (40)	
	8512.30	CTSH (except from 8512.10 to 8512.20)	RVC (40)	
	8512.40	CTSH	RVC (40)	
	8512.90	CTSH	RVC (40)	
8513		CTH	RVC (40)	Assembly from parts classified in the same heading
8514-8517		CTSH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
8518		CTH	RVC (40)	Assembly from parts classified in the same heading
8519-8521		CTSH	RVC (40)	
8522		CTSH	RVC (40)	
8523		CTH	RVC (40)	Recording sound or other similarly recorded phenomena onto blank or unrecorded media shall confer origin whether or not there has been a change in tariff classification
8525		CTH	RVC (40)	
8526-8528		CTSH	RVC (40)	
8529		CTH	RVC (40)	
8530-8536		CTSH	RVC (40)	
8537-8538		CTH	RVC (40)	
8539				
	8539.10	CTSH	RVC (40)	
	8539.21	CTSH	RVC (40)	
	8539.22	CTSH	RVC (40)	
	8539.29	CTSH	RVC (40)	
	8539.31	CTSH	RVC (40)	
	8539.32	CTSH (except from 8539.39)	RVC (40)	
	8539.39	CTSH (except from 8539.31)	RVC (40)	
	8539.41	CTSH (except from 8539.49)	RVC (40)	
	8539.49	CTSH (except from 8539.41)	RVC (40)	
	8539.90	CTSH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
8540-8543		CTSH	RVC (40)	
8544		CTH	RVC (40)	
8545-8547		CTSH	RVC (40)	
8548		CTH	RVC (40)	
Section XVII: Vehicles, aircraft, vessels and associated transport equipment				
Chapter 86		CTH	RVC (40)	
Chapter 87				
8701-8707		CTH	RVC (40)	
8708		CTSH	RVC (40)	
8709-8716		CTH	RVC (40)	
Chapter 88		CTH	RVC (40)	
Chapter 89		CTH	RVC (40)	
Section XVIII: Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof				
Chapter 90				
Chapter note for chapter 90: Disassembly of non-originating goods in Chapter 90 will not confer origin.				
9001		CTSH	RVC (40)	
	9001.10	CTH	RVC (40)	Assembly from parts classified in the same heading
	9001.20	CTSH	RVC (40)	
	9001.30	CTSH	RVC (40)	
	9001.40	CTSH	RVC (40)	
	9001.50	CTSH	RVC (40)	
	9001.90	CTSH	RVC (40)	
9002-9003		CTSH	RVC (40)	
9004		CTH	RVC (40)	Assembly from parts classified in the same heading
9005-9020		CTSH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
9021				
	9021.10	CTH	RVC (40)	Assembly from parts classified in the same heading
	9021.21	CTSH	RVC (40)	
	9021.29	CTSH	RVC (40)	
	9021.31	CTSH	RVC (40)	
	9021.39	CTSH	RVC (40)	
	9021.40	CTSH	RVC (40)	
	9021.50	CTSH	RVC (40)	
	9021.90	CTSH	RVC (40)	
9022-9033		CTSH	RVC (40)	
Chapter 91 to Chapter 92		CTH	RVC (40)	
Section XIX: Arms and ammunition; parts and accessories thereof				
Chapter 93		CTH	RVC (40)	
Section XX: Miscellaneous manufactured articles				
Chapter 94 to Chapter 96		CTH	RVC (40)	
Section XXI: Works of art, collectors' pieces and antiques				
Chapter 97		CC	RVC (40)	

Made at Nuku'alofa this 19th day of **October, 2021**.

Hon. Tevita Lavemaau
Minister for Revenue and Customs