

Observação

Tendo em vista a conclusão, em 2 de julho de 2025, das negociações do Acordo de Livre Comércio entre o MERCOSUL e a EFTA, o Brasil decidiu publicar os textos negociados com o objetivo de assegurar o efetivo exercício do direito de acesso à informação pública e a transparência da gestão pública.

Ressalta-se que os textos disponibilizados têm caráter exclusivamente informativo e poderão sofrer modificações adicionais em decorrência do processo de revisão legal, sem prejuízo dos compromissos assumidos.

Os textos definitivos serão publicados após a assinatura do Acordo. O Acordo será vinculante para as Partes, nos termos do direito internacional, somente após a conclusão dos procedimentos legais internos necessários à sua entrada em vigor.

APPENDIX 5 TO ANNEX I

EXTENDED CUMULATION

1. The cumulation provided for in paragraph 4 of Article 6 (Cumulation of Origin) of Annex I (Rules of Origin) may be applied to materials from the EU if they qualify as originating materials under the relevant preferential trade agreement between the EU and an EFTA State for products exported to MERCOSUR, or under a preferential trade agreement between the EU and MERCOSUR¹ for products exported to an EFTA State, provided that:

- (a) the product-specific rules (PSR) for a given material are identical between the EFTA States and MERCOSUR and between MERCOSUR and the EU; or²
 - (b) the PSR for a given material are deemed equivalent by the EFTA States and MERCOSUR;
- and in both cases,
- (c) the given material originating in the EU meets the criteria as set out in Attachment I.

2. Attachment I lists all materials where cumulation under paragraph 1 is applicable.

3. If the EFTA States and MERCOSUR deem additional PSR for a given material identical or equivalent, Attachment I may be amended by the Joint Committee upon recommendation from the Sub-Committee on Trade in Goods.

4. The EFTA States and MERCOSUR shall endeavour to promote similar provisions as in this Appendix with the EU.

5. With regard to the implementation of this Appendix, or any other matter that the EFTA States and MERCOSUR might consider arising from the application of this Appendix, the EFTA States and MERCOSUR shall, upon request of a Party, without undue delay review this Appendix.

6. The Parties shall no later than five years from the entry into force of the Agreement jointly review this Appendix.

¹ For greater certainty, in the case of exports from MERCOSUR to an EFTA State, while no preferential agreement is applied between MERCOSUR and the EU, these criteria will be applied by the MERCOSUR exporters without the need to present any element confirming that the materials used are originating in the EU.

² Notwithstanding paragraph 4 of Article 6 of Annex I (Rules of Origin), if no preferential trade agreement is applied between MERCOSUR and the EU at the entry into force of the Agreement, an exporter may nevertheless apply extended cumulation as otherwise provided for in paragraph 1.

7. Footnotes 1 and 2 shall apply for four years from the entry into force of the Agreement, unless otherwise decided by the Joint Committee. In the event that footnote 1 ceases to apply, the Parties shall without undue delay decide on a mutually acceptable solution.

Attachment I

For the purpose of Attachment I,

- (a) CTSH means change in tariff subheading
- (b) Value Rule means the value added in the relevant EFTA State or Mercosur shall be greater than the value of the materials originating in the European Union

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS
Chapter 1 01.01 – 01.06	Live animals CTSH and Value Rule
Chapter 2 02.01 – 02.10	Meat and edible meat offal CTSH and Value Rule
Chapter 3³ 03.01 – 0302.59 0302.71 0302.72 – 0302.85 0302.89 0302.91 – 0303.19 0303.23 0303.24 – 0303.66 0303.67 0303.68 – 0303.84 0303.89 0303.91 – 0303.99 0304.31 0304.32 – 0304.49	Fish and crustaceans, molluscs and other aquatic invertebrates CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH

³ Cumulation cannot be applied for materials originating in the European Union classified under Chapter 3 before the trade Agreement between MERCOSUR and the European Union is applied.

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
0304.51	CTSH and Value Rule
0304.52 – 0304.75	CTSH
0304.79	CTSH and Value Rule
0304.81 – 0305.43	CTSH
0305.44	CTSH and Value Rule
0305.49 – 0305.63	CTSH
0305.64	CTSH and Value Rule
0305.69 - 03.09	CTSH
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
04.01 – 04.10	CTSH and Value Rule
Chapter 5	Products of animal origin, not elsewhere specified or included
05.01 – 05.11	CTSH and Value Rule
SECTION II	VEGETABLE PRODUCTS
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
06.01 – 06.04	CTSH and Value Rule
Chapter 7	Edible vegetables and certain roots and tubers
07.01 – 07.14	CTSH and Value Rule
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons
08.01 – 08.14	CTSH and Value Rule
Chapter 9	Coffee, tea, maté and spices
0901.11 – 0901.12	CTSH and Value Rule
0901.21 and 0901.22	
- Coffee, roasted, not decaffeinated and decaffeinated	CTSH and Value Rule
0901.90	CTSH and Value Rule

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
09.03 – 09.10	CTSH and Value Rule
Chapter 10	Cereals
10.01 – 10.08	CTSH and Value Rule
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
11.01 – 11.04	CTSH and Value Rule
11.06 - 11.07	CTSH and Value Rule
11.09	CTSH and Value Rule
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruits; industrial or medicinal plants; straw and fodder
12.01 – 12.14	CTSH and Value Rule
Chapter 13	Lac; gums, resins and other vegetable saps and extracts
13.01 – 13.02	CTSH and Value Rule
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
14.01 – 14.04	CTSH and Value Rule
SECTION III	ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES
Chapter 15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
15.01 – 15.03	CTSH and Value Rule
15.05 – 15.07	CTSH and Value Rule
15.09 – 15.10	CTSH and Value Rule
1512.11	
- <i>Sunflower-seed oil</i>	CTSH and Value Rule
1512.19	CTSH and Value Rule
15.14	CTSH and Value Rule
1515.30 – 1515.50	CTSH and Value Rule

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
1515.90 - <i>Chia and tung oil, oiticica oil</i>	CTSH and Value Rule
15.16 – 15.17	CTSH and Value Rule
15.20	CTSH and Value Rule
SECTION IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY
Chapter 16⁴	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects
16.01 – 1604.12	CTSH
1604.13 – 1604.15	CTSH and Value Rule
1604.16 – 1604.18	CTSH
1604.19 – 1604.20	CTSH and Value Rule
1604.31 – 1605.10	CTSH
1605.21 – 1605.29	CTSH
1605.30	CTSH
1605.40 – 1605.53	CTSH and Value Rule
1605.54 – 1605.58	CTSH
1605.59	CTSH and Value Rule
1605.61 – 1605.69	CTSH
Chapter 17	Sugars and sugar confectionery
17.01 ⁵	CTSH and Value Rule

⁴ Cumulation cannot be applied for materials originating in the European Union classified under tariff headings 16.04 and 16.05 before the trade Agreement between MERCOSUR and the European Union is applied.

⁵ Extended cumulation, as provided for in this Appendix, may be applied to materials classified under any subheading of Heading 17.01 only if the applied duty by the EFTA State concerned for the tariff lines 1701.14 and 1701.99 at the time of importation of such materials is equal or lower than the MFN

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
17.02 <i>- Others</i> 17.03	CTSH and Value Rule CTSH and Value Rule
Chapter 18 18.01 – 18.02 18.06	Cocoa and cocoa preparations CTSH and Value Rule CTSH and Value Rule
Chapter 19 19.01 – 19.05	Preparations of cereals, flour, starch or milk; pastrycooks' products CTSH and Value Rule
Chapter 20 20.02 – 20.05	Preparations of vegetables, fruit, nuts or other parts of plants CTSH and Value Rule
Chapter 21 2103.10 21.05 – 21.06	Miscellaneous edible preparations CTSH and Value Rule CTSH and Value Rule
Chapter 22 22.01 22.02 <i>- Others</i> 22.03 – 22.07	Beverages, spirits and vinegar CTSH and Value Rule CTSH and Value Rule CTSH and Value Rule
Chapter 23 23.01	Residues and waste from the food industries; prepared animal fodder CTSH and Value Rule
Chapter 24 24.01 2402.90	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body CTSH and Value Rule CTSH and Value Rule

applied duty rate in that EFTA State as of 23 August 2019. In the event that extended cumulation ceases to apply to such goods, the Parties shall discuss a mutually acceptable solution.

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
24.03	CTSH and Value Rule
24.04	CTSH and Value Rule
SECTION V	MINERAL PRODUCTS
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement
25.01 – 25.29	CTSH
2530.10 – 2530.20	CTSH
2530.90	
- <i>Others</i>	CTSH
Chapter 26	Ores, slag and ash
26.01 – 26.21	CTSH
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
27.01 – 27.09	CTSH
27.11 – 27.16	CTSH
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES
	Section note: <i>For definitions of horizontal processing rules within this Section, see Note 8 of Annex I (Introductory Notes)</i>
Chapter 28	
28.01 – 28.14	CTSH
28.15	Value Rule
28.16 - 28.32	CTSH
28.33	Value Rule
28.34 – 28.35	CTSH
28.36	Value Rule
28.37 - 28.46	CTSH
28.47	Value Rule
28.49 – 28.53	CTSH

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
Chapter 29	Organic chemicals
29.01	CTSH
29.02	Value Rule
29.03	CTSH
29.04	Value Rule
2905.11 – 2905.44	Value Rule
2905.49 – 2905.59	Value Rule
29.06	CTSH
29.07	Value Rule
29.08	CTSH
29.09 – 29.10	Value Rule
29.11 – 29.13	CTSH
29.14 – 29.17	Value Rule
29.18 – 29.21	CTSH
29.22	Value Rule
29.23	CTSH
29.24	Value Rule
29.25	CTSH
29.26	Value Rule
29.27 – 29.29	CTSH
29.30	Value Rule
29.31 – 29.32	CTSH
29.33	Value Rule
29.34 – 29.35	CTSH
29.36 – 29.37	Value Rule
29.38 - 29.42	CTSH

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
Chapter 30	Pharmaceutical products
30.01	CTSH
30.02 – 30.04	CTSH and Value Rule
30.05 – 30.06	CTSH
Chapter 31	Fertilisers
31.01 – 3102.10	CTSH
3102.21 ⁶	CTSH
3102.29 – 31.05	CTSH
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
32.01 – 32.03	CTSH
32.04	Value Rule
32.05 – 32.12	CTSH
32.13	Value Rule
32.14 - 32.15	CTSH
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
33.01 – 33.02	CTSH
33.03 – 33.05	CTSH and Value Rule
33.06	CTSH
33.07	CTSH and Value Rule
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
34.01 – 34.02	CTSH and Value Rule

⁶ If no preferential trade agreement is applied between MERCOSUR and the European Union at the entry into force of this Agreement, the criteria for a given material originating in the European Union classified in tariff subheading 3102.21 shall be CTSH and Value Rule.

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
34.03	CTSH
34.04 – 34.05	CTSH and Value Rule
34.06 – 34.07	CTSH
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes
35.01	CTSH
35.02	Value Rule
35.03 – 35.05	CTSH
35.06	Value Rule
35.07	CTSH
Chapter 38	Miscellaneous chemical products
38.01 – 38.07	CTSH
38.09 – 38.16	CTSH
38.17	CTSH and Value Rule
38.18	CTSH
38.19	CTSH and Value Rule
38.20 - 38.22	CTSH
3824.10 – 3824.91	CTSH
3824.99	
- <i>Others</i>	CTSH
38.25 – 38.27	CTSH
SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF Section note: <i>For definitions of horizontal processing rules within this Section, see Note 8 of Annex I (Introductory notes)</i>
Chapter 39	Plastics and articles thereof
39.01 – 39.04	CTSH and Value Rule
39.05	CTSH

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
39.06 – 39.09 39.10 – 39.11 39.12 39.13 – 39.16 39.17 39.18 – 39.19 39.20 – 39.21 39.22 3923.10 – 3923.29 3923.40 – 3923.90 39.24 – 39.25 39.26	CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH and Value Rule CTSH CTSH and Value Rule
Chapter 40 40.01 – 40.02 40.03 - 40.04 40.05 40.06 – 40.10 40.11 – 40.12 40.13 40.14 40.15 40.16 40.17	Rubber and articles thereof CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH
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 SILK-WORM GUT)

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
Chapter 41	Raw hides and skins (other than furskins) and leather
41.01 - 41.03	CTSH
41.04 - 41.06	CTSH and Value Rule
41.14 - 41.15	CTSH and Value Rule
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
42.01 – 42.06	CTSH and Value Rule
Chapter 43	Furskins and artificial fur; manufactures thereof
43.01 – 43.04	CTSH and Value Rule
SECTION IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK
Chapter 44	Wood and articles of wood; wood charcoal
44.01 – 44.06	CTSH
44.07 – 44.08	CTSH and Value Rule
44.09 – 44.10	CTSH
44.11 – 44.12	CTSH and Value Rule
44.13 – 44.15	CTSH
44.16	CTSH and Value Rule
44.17	CTSH
44.18 – 44.19	CTSH and Value Rule
44.20 – 44.21	CTSH
Chapter 45	Cork and articles of cork
45.01 – 45.02	CTSH
45.03	CTSH and Value Rule
45.04	CTSH
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
46.01 – 46.02	CTSH and Value Rule
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	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
47.01 – 47.02	CTSH
47.03	CTSH and Value Rule
47.04 – 47.05	CTSH
47.06 – 47.07	CTSH and Value Rule
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
48.01	CTSH
48.02 – 48.05	CTSH and Value Rule
48.06 – 48.08	CTSH
48.09 – 48.11	CTSH and Value Rule
48.12 – 48.14	CTSH
48.16 – 48.23	CTSH and Value Rule
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
49.01 – 49.04	CTSH
49.05	CTSH and Value Rule
49.06 – 49.07	CTSH
49.08	CTSH and Value Rule
49.09 – 49.10	CTSH
49.11	CTSH and Value Rule
SECTION XI	TEXTILES AND TEXTILE ARTICLES
	Section note: <i>For application of tolerances within this Section, see Note 6 and 7 of Annex I (Introductory notes)</i>

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
Chapter 50 50.01 – 50.07	Silk CTSH
Chapter 51 51.01 – 51.13	Wool, fine or coarse animal hair; horsehair yarn and woven fabric CTSH
Chapter 52 52.01 – 52.12	Cotton CTSH
Chapter 53 53.01 – 53.11	Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn CTSH
Chapter 54 54.01 – 54.08	Man-made filaments; strip and the like of man-made textile materials CTSH
Chapter 55 55.01 – 55.16	Man-made staple fibers CTSH
Chapter 56 56.01 – 56.09	Wadding, felt and nonwovens; special yarns, twine, cordage, ropes and cables and articles thereof CTSH
Chapter 57 57.01 – 57.05	Carpets and other textile floor coverings CTSH
Chapter 58 58.01 – 58.11	Special woven fabrics; tufted textile fabrics; lace, tapestries; trimmings; embroidery CTSH
Chapter 59 59.01 – 59.11	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use CTSH
Chapter 60 60.01 – 60.06	Knitted or crocheted fabrics CTSH
Chapter 61 61.01 – 61.17	Articles of apparel and clothing accessories, knitted or crocheted CTSH

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
Chapter 62 62.01 – 62.17	Articles of apparel and clothing accessories, not knitted or crocheted CTSH
Chapter 63 63.01 – 63.10	Other made up textile articles; sets; worn clothing and worn textile articles; rags CTSH
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 64.06	Footwear, gaiters and the like; parts of such articles CTSH and Value Rule
Chapter 65 65.01 – 65.06 65.07	Headgear and parts thereof CTSH and Value Rule CTSH
Chapter 66 66.01 66.02 66.03	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof CTSH and Value Rule CTSH CTSH and Value Rule
Chapter 67 67.01 – 67.04	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair CTSH and Value Rule
SECTION XIII	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE
Chapter 68 68.01 68.02 68.03	Articles of stone, plaster, cement, asbestos, mica or similar materials CTSH CTSH and Value Rule

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
- <i>Worked slate</i> 68.04 – 68.07 68.08 – 68.12 6813.20 68.14	CTSH CTSH CTSH and Value Rule CTSH
- <i>Others</i> 68.15	CTSH CTSH and Value Rule
Chapter 69	Ceramic products
69.01 69.02 – 69.05 69.06 – 69.07 69.09 69.10 69.11 69.12 – 69.13 69.14	CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule
Chapter 70	Glass and glassware
70.01 – 70.07 70.08 70.09 70.10 70.11 70.13 70.14 70.15 – 70.18 70.20	CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH and Value Rule

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
SECTION XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELRY; COIN
Chapter 71 71.01 <i>- Natural or cultured pearls, graded and temporarily strung for convenience of transport</i> 71.02 <i>- Worked precious or semi-precious stones (natural, synthetic or reconstructed)</i> 71.03 <i>- Worked precious or semi-precious stones (natural, synthetic or reconstructed)</i> 71.04 <i>- Worked precious or semi-precious stones (natural, synthetic or reconstructed)</i> 71.06 71.07 <i>- Metals clad with precious metals, semi-manufactured</i> 71.08 71.09 <i>- Metals clad with precious metals, semi-manufactured</i>	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewelry; coin CTSH CTSH CTSH CTSH CTSH CTSH CTSH and Value Rule CTSH

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
71.10	CTSH and Value Rule
71.11	
- <i>Metals clad with precious metals, semi-manufactured</i>	
71.16	
71.17	
71.16	CTSH
71.16	CTSH and Value Rule
71.17	CTSH
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL
Chapter 72	Iron and steel
72.01	CTSH
72.02	CTSH and Value Rule
72.03 – 72.07	CTSH
72.08	CTSH and Value Rule
72.09	CTSH
72.10	CTSH and Value Rule
72.11	CTSH
72.12	CTSH and Value Rule
72.13 – 72.15	CTSH
72.16	CTSH and Value Rule
72.17 – 72.18	CTSH
72.19	CTSH and Value Rule
72.20 – 72.21	CTSH
72.22	CTSH and Value Rule
72.23 – 72.27	CTSH
72.28	CTSH and Value Rule
72.29	CTSH
Chapter 73	Articles of iron and steel

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
73.05 73.06 73.07 <i>- Others</i> 73.12 – 73.14 73.16 73.17 73.18 – 73.21 73.22 73.23 – 73.26	CTSH CTSH and Value Rule CTSH CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH
Chapter 74 74.01 – 74.02 74.04 – 74.07 74.09 74.11 – 74.19	Copper and articles thereof CTSH CTSH CTSH CTSH
Chapter 75 75.01 75.02 – 75.04 75.05 75.06 75.07 75.08	Nickel and articles thereof CTSH and Value Rule CTSH CTSH and Value Rule CTSH CTSH and Value Rule CTSH
Chapter 76 76.01 – 76.05 76.06. – 76.07 76.08 – 76.09	Aluminum and articles thereof CTSH CTSH and Value Rule CTSH

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
76.10	CTSH and Value Rule
76.11	CTSH
76.12 – 76.13	CTSH and Value Rule
76.14	CTSH
76.15	CTSH and Value Rule
76.16	CTSH
Chapter 80	Tin and articles thereof
80.01	CTSH and Value Rule
80.02 – 80.03	CTSH
80.07	CTSH and Value Rule
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
82.01 – 82.06	CTSH
8207.13 – 8207.20	CTSH
8207.40 – 8207.90	CTSH
82.08	CTSH and Value Rule
82.09 – 82.11	CTSH
82.12	CTSH and Value Rule
82.13 – 82.15	CTSH
Chapter 83	Miscellaneous articles of base metal
8301.10	CTSH
8301.30 – 8302.20	CTSH
8302.41 – 83.04	CTSH
83.05	CTSH and Value Rule
83.06 – 83.07	CTSH
83.08 – 83.09	CTSH and Value Rule

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
83.10 – 83.11	CTSH
SECTION XVI	MACHINERY AND MECHANICAL APPLIANCE; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
8401.10 – 8401.20	CTSH and Value Rule
8401.30 – 8407.21	CTSH or Value Rule
8407.29 – 8407.32	CTSH and Value Rule
8407.33 - 84.08	CTSH or Value Rule
84.10 – 8412.31	CTSH or Value Rule
8412.39	CTSH and Value Rule
8412.80 – 8413.11	CTSH or Value Rule
8413.19	CTSH and Value Rule
8413.20 – 8413.60	CTSH or Value Rule
8413.70	CTSH and Value Rule
8413.81 – 8414.10	CTSH or Value Rule
8414.20 – 8414.90	CTSH and Value Rule
8415.20 – 84.16	CTSH or Value Rule
8417.10	CTSH and Value Rule
8417.20 – 8418.29	CTSH or Value Rule
8418.30 – 8418.69	CTSH and Value Rule
8418.91 – 8419.12	CTSH or Value Rule
8419.19 – 8419.81	CTSH and Value Rule
8419.89 – 8421.21	CTSH or Value Rule
8421.22 – 8421.23	CTSH and Value Rule
8421.29 - 84.22	CTSH or Value Rule

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
84.23	CTSH and Value Rule
84.24 – 8428.33	CTSH or Value Rule
8428.39	CTSH and Value Rule
8428.40 – 8430.39	CTSH or Value Rule
8430.41	CTSH and Value Rule
8430.49 – 8432.21	CTSH or Value Rule
8432.29 – 8432.31	CTSH and Value Rule
8432.41 – 8433.11	CTSH or Value Rule
8433.19 – 8433.60	CTSH and Value Rule
8433.90	CTSH or Value Rule
8434.10 – 8434.20	CTSH and Value Rule
8434.90 – 8437.10	CTSH or Value Rule
8437.80	CTSH and Value Rule
8437.90 – 8438.60	CTSH or Value Rule
8438.80	CTSH and Value Rule
8438.90 - 8443.19	CTSH or Value Rule
8443.39 – 8443.91	CTSH or Value Rule
84.48 – 8450.11	CTSH or Value Rule
8450.12	CTSH and Value Rule
8450.19 – 8454.10	CTSH or Value Rule
8454.20	CTSH and Value Rule
8454.30 – 84.61	CTSH or Value Rule
8462.11	CTSH and Value Rule
8462.22 – 8462.69	CTSH or Value Rule
8462.90	CTSH and Value Rule
84.63 – 8465.94	CTSH or Value Rule

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
8465.95 8465.96 – 84.68 8473.21 84.74 - 84.77 8479.10 – 8479.81 8479.82 – 8480.10 8480.20 – 8480.60 8480.71 8480.79 – 8481.40 8481.80 8481.90 - 84.82 8483.10 8483.20 – 84.87	CTSH and Value Rule CTSH or Value Rule CTSH or Value Rule CTSH or Value Rule CTSH or Value Rule CTSH and Value Rule CTSH or Value Rule CTSH and Value Rule CTSH or Value Rule Value Rule CTSH or Value Rule CTSH and Value Rule CTSH or Value Rule
Chapter 85 8501.10 – 8501.31 8501.32 8501.33 – 8501.53 8501.61 8501.62 – 8502.12 8502.13 – 8502.20 8502.31 – 8502.40 85.03 – 8504.34 8504.40 8504.50 8504.90	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles CTSH or Value Rule CTSH and Value Rule CTSH or Value Rule CTSH and Value Rule CTSH or Value Rule CTSH and Value Rule CTSH or Value Rule CTSH and Value Rule Value Rule CTSH or Value Rule Value Rule

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
85.06 – 8508.19	CTSH or Value Rule
8508.60	CTSH and Value Rule
8508.70	CTSH or Value Rule
8509.40	CTSH and Value Rule
8509.80 – 85.11	CTSH or Value Rule
8512.20	CTSH and Value Rule
85.13 – 8514.20	CTSH or Value Rule
8514.31	CTSH and Value Rule
8514.40 - 85.15	CTSH or Value Rule
8516.10 – 8516.40	CTSH and Value Rule
8516.60 – 8516.90	CTSH and Value Rule
8517.11	CTSH or Value Rule
8517.18	CTSH or Value Rule
85.18 – 85.19	CTSH or Value Rule
85.22	CTSH or Value Rule
8523.21 – 8523.51	CTSH and Value Rule
8523.80	CTSH or Value Rule
85.26	CTSH or Value Rule
8529.10	CTSH or Value Rule
8529.90	CTSH and Value Rule
8530.90 – 8531.10	CTSH or Value Rule
8531.80 – 8535.29	CTSH or Value Rule
8535.30	CTSH and Value Rule
8535.40 – 8536.10	CTSH or Value Rule
8536.20 – 8536.69	CTSH and Value Rule
8536.70 – 8536.90	CTSH or Value Rule

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
8537.20 – 8538.10	CTSH or Value Rule
8539.10	CTSH or Value Rule
8539.21 – 8539.32	CTSH and Value Rule
8539.39 – 8543.40	CTSH or Value Rule
8543.90	CTSH or Value Rule
8544.11 - 8544.60	CTSH and Value Rule
85.45 – 85.49	CTSH or Value Rule
SECTION XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
87.01 – 87.02	CTSH and Value Rule
87.03	CTSH
87.04	CTSH and Value Rule
87.05	CTSH
87.06	CTSH and Value Rule
87.07 – 87.10	CTSH
87.11 – 87.12	CTSH and Value Rule
87.13	CTSH
87.14	CTSH and Value Rule
87.15	CTSH
87.16	CTSH and Value Rule
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	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
9001.20 – 9001.40	CTSH or Value Rule
9001.90 – 90.04	CTSH or Value Rule
9005.10 – 9005.80	CTSH or Value Rule
9005.90	CTSH and Value Rule
9006.30 – 9006.40	CTSH or Value Rule
9006.53 – 9006.91	CTSH and Value Rule
9006.99 – 90.15	CTSH or Value Rule
90.16	CTSH and Value Rule
9017.10 – 9017.30	CTSH or Value Rule
9017.80 – 9019.20	CTSH and Value Rule
90.20 – 9021.40	CTSH or Value Rule
9021.50	CTSH and Value Rule
9021.90 – 9022.13	CTSH or Value Rule
9022.14 – 9022.90	CTSH and Value Rule
90.23 – 90.24	CTSH or Value Rule
9025.11	CTSH and Value Rule
9025.19 – 9026.10	CTSH or Value Rule
9026..20	CTSH and Value Rule
9026.80 – 9028.20	CTSH or Value Rule
9028.30	CTSH and Value Rule
90.29 - 9030.10	CTSH or Value Rule
9030.31 – 9030.32	CTSH or Value Rule
9030.90 – 9031.49	CTSH or Value Rule
9031.90 – 9032.81	CTSH or Value Rule
90.33	CTSH or Value Rule
Chapter 91	Clocks and watches and parts thereof

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
91.01 – 91.03	CTSH and Value Rule
91.04	CTSH
91.05	CTSH and Value Rule
91.06 – 91.09	CTSH
91.10 – 91.14	CTSH and Value Rule
SECTION XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF
Chapter 93	Arms and ammunition; parts and accessories thereof
93.01	CTSH and Value Rule
93.02	CTSH
93.03	CTSH and Value Rule
93.04	CTSH
93.05	CTSH and Value Rule
93.06	CTSH
93.07	CTSH and Value Rule
SECTION XX	MISCELLANEOUS MANUFACTURED ARTICLES
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs illuminated name-plates and the like; prefabricated buildings
9401.10	CTSH and Value Rule
9401.31 – 9401.80	CTSH and Value Rule
94.02 – 94.03	CTSH and Value Rule
9404.10 – 9404.30	CTSH
94.05 – 94.06	CTSH and Value Rule
Chapter 95	Toys, games and sports requisites; parts and accessories thereof
95.03 – 95.08	CTSH and Value Rule
Chapter 96	Miscellaneous manufactured articles
96.01 – 96.08	CTSH and Value Rule

Harmonized System Classification (2022), including specific description	Rule to cumulate originating European material
96.09	CTSH
96.10	CTSH and Value Rule
96.11	CTSH
96.12 – 96.15	CTSH and Value Rule
96.16 – 96.20	CTSH
