



CANADA

CONSOLIDATION

CODIFICATION

NAFTA Rules of Origin Regulations

Règlement sur les règles d'origine (ALÉNA)

SOR/94-14

DORS/94-14

Current to January 16, 2020

À jour au 16 janvier 2020

Last amended on June 17, 2019

Dernière modification le 17 juin 2019

OFFICIAL STATUS OF CONSOLIDATIONS

Subsections 31(1) and (3) of the *Legislation Revision and Consolidation Act*, in force on June 1, 2009, provide as follows:

Published consolidation is evidence

31 (1) Every copy of a consolidated statute or consolidated regulation published by the Minister under this Act in either print or electronic form is evidence of that statute or regulation and of its contents and every copy purporting to be published by the Minister is deemed to be so published, unless the contrary is shown.

...

Inconsistencies in regulations

(3) In the event of an inconsistency between a consolidated regulation published by the Minister under this Act and the original regulation or a subsequent amendment as registered by the Clerk of the Privy Council under the *Statutory Instruments Act*, the original regulation or amendment prevails to the extent of the inconsistency.

LAYOUT

The notes that appeared in the left or right margins are now in boldface text directly above the provisions to which they relate. They form no part of the enactment, but are inserted for convenience of reference only.

NOTE

This consolidation is current to January 16, 2020. The last amendments came into force on June 17, 2019. Any amendments that were not in force as of January 16, 2020 are set out at the end of this document under the heading "Amendments Not in Force".

CARACTÈRE OFFICIEL DES CODIFICATIONS

Les paragraphes 31(1) et (3) de la *Loi sur la révision et la codification des textes législatifs*, en vigueur le 1^{er} juin 2009, prévoient ce qui suit :

Codifications comme élément de preuve

31 (1) Tout exemplaire d'une loi codifiée ou d'un règlement codifié, publié par le ministre en vertu de la présente loi sur support papier ou sur support électronique, fait foi de cette loi ou de ce règlement et de son contenu. Tout exemplaire donné comme publié par le ministre est réputé avoir été ainsi publié, sauf preuve contraire.

[...]

Incompatibilité — règlements

(3) Les dispositions du règlement d'origine avec ses modifications subséquentes enregistrées par le greffier du Conseil privé en vertu de la *Loi sur les textes réglementaires* l'emportent sur les dispositions incompatibles du règlement codifié publié par le ministre en vertu de la présente loi.

MISE EN PAGE

Les notes apparaissant auparavant dans les marges de droite ou de gauche se retrouvent maintenant en caractères gras juste au-dessus de la disposition à laquelle elles se rattachent. Elles ne font pas partie du texte, n'y figurant qu'à titre de repère ou d'information.

NOTE

Cette codification est à jour au 16 janvier 2020. Les dernières modifications sont entrées en vigueur le 17 juin 2019. Toutes modifications qui n'étaient pas en vigueur au 16 janvier 2020 sont énoncées à la fin de ce document sous le titre « Modifications non en vigueur ».

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Registration
SOR/94-14 December 29, 1993

CUSTOMS TARIFF
CUSTOMS ACT

NAFTA Rules of Origin Regulations

P.C. 1993-2186 December 29, 1993

His Excellency the Governor General in Council, on the recommendation of the Minister of Finance and the Minister of National Revenue, pursuant to subsection 95(2)* of the *Customs Tariff*** and subsection 164(1.1)*** of the *Customs Act*****, is pleased hereby to make the annexed *Regulations respecting the uniform interpretation, application and administration of the rules of origin under the North American Free Trade Agreement*, effective on the day on which subsection 108(1) and section 136 of *An Act to implement the North American Free Trade Agreement*, being chapter 44 of the Statutes of Canada, 1993, come into force.

Enregistrement
DORS/94-14 Le 29 décembre 1993

TARIF DES DOUANES
LOI SUR LES DOUANES

Règlement sur les règles d'origine (ALÉNA)

C.P. 1993-2186 Le 29 décembre 1993

Sur recommandation du ministre des Finances et du ministre du Revenu national et en vertu du paragraphe 95(2)* du *Tarif des douanes*** et du paragraphe 164(1.1)*** de la *Loi sur les douanes*****, il plaît à Son Excellence le Gouverneur général en conseil de prendre le *Règlement concernant l'interprétation, l'application et l'exécution uniformes des règles d'origine aux termes de l'Accord de libre-échange nord-américain*, ci-après, lequel entre en vigueur à la date d'entrée en vigueur du paragraphe 108(1) et de l'article 136 de la *Loi portant mise en œuvre de l'Accord de libre-échange nord-américain*, chapitre 44 des Lois du Canada (1993).

* S.C. 1993, c. 44, s. 136

** R.S., c. 41 (3rd Supp.)

*** S.C. 1993, c. 44, s. 108(1)

**** R.S., c. 1 (2nd Supp.)

* L.C. 1993, ch. 44, art. 136

** L.R., ch. 41 (3^e suppl.)

*** L.C. 1993, ch. 44, par. 108(1)

**** L.R., ch. 1 (2^e suppl.)

Regulations Respecting the Uniform Interpretation, Application and Administration of the Rules of Origin Under the North American Free Trade Agreement

Short Title

1 These Regulations may be cited as the *NAFTA Rules of Origin Regulations*.

SOR/95-382, s. 1.

PART I

Definitions and Interpretation

2 (1) For purposes of these Regulations,

accessories, spare parts or tools that are delivered with a good and form part of the good's standard accessories, spare parts or tools means goods that are delivered with a good, whether or not they are physically affixed to that good, and that are used for the transport, protection, maintenance or cleaning of the good, for instruction in the assembly, repair or use of that good, or as replacements for consumable or interchangeable parts of that good; (*accessoires, pièces de rechange ou outils qui sont livrés avec le produit et qui en font normalement partie*)

adjusted to an F.O.B. basis means, with respect to a good, adjusted by

(a) deducting

(i) the costs of transporting the good after it is shipped from the point of direct shipment,

(ii) the costs of unloading, loading, handling and insurance that are associated with that transportation, and

(iii) the cost of packing materials and containers,

where those costs are included in the transaction value of the good, and

(b) adding

(i) the costs of transporting the good from the place of production to the point of direct shipment,

Règlement concernant l'interprétation, l'application et l'exécution uniformes des règles d'origine aux termes de l'Accord de libre-échange nord-américain

Titre abrégé

1 *Règlement sur les règles d'origine (ALÉNA)*.

DORS/95-382, art. 1.

PARTIE I

Définitions et interprétation

2 (1) Les définitions qui suivent s'appliquent au présent règlement.

accessoires, pièces de rechange ou outils qui sont livrés avec le produit et qui en font normalement partie Produits qui sont livrés avec un produit, qu'ils y soient attachés ou non, et qui sont utilisés pour le transport, la protection, l'entretien ou le nettoyage du produit, pour en illustrer le mode de montage, de réparation ou d'utilisation, ou comme pièces de rechange de ses parties consommables ou interchangeables. (*accessories, spare parts or tools that are delivered with a good and form part of the good's standard accessories, spare parts or tools*)

Accord L'Accord de libre-échange nord-américain. (*Agreement*)

assujetti à une prescription de teneur en valeur régionale Se dit du produit à l'égard duquel les dispositions du présent règlement qui s'appliquent pour déterminer s'il est un produit originaire comportent une prescription de teneur en valeur régionale. (*subject to a regional value-content requirement*)

autres coûts En ce qui concerne le coût total, les coûts qui ne sont ni des coûts incorporables ni des coûts non incorporables. (*other costs*)

changement de classification tarifaire applicable À l'égard d'une matière non originaire utilisée dans la production d'un produit, changement de classification tarifaire prévu dans une règle énoncée à l'annexe I à l'égard du poste tarifaire dans lequel le produit est classé. (*applicable change in tariff classification*)

(ii) the costs of loading, unloading, handling and insurance that are associated with that transportation, and

(iii) the costs of loading the good for shipment at the point of direct shipment,

where those costs are not included in the transaction value of the good; (*rajusté en fonction d'une base FAB*)

Agreement means the *North American Free Trade Agreement*; (*Accord*)

applicable change in tariff classification means, with respect to a non-originating material used in the production of a good, a change in tariff classification specified in a rule set out in Schedule I for the tariff provision under which the good is classified; (*changement de classification tarifaire applicable*)

automotive component means a good that is referred to in column I of an item of Schedule V; (*composante d'automobile*)

automotive component assembly means a good, other than a heavy-duty vehicle, that incorporates an automotive component; (*montage de composantes d'automobile*)

costs incurred in packing means, with respect to a good or material, the value of the packing materials and containers in which the good or material is packed for shipment and the labour costs incurred in packing it for shipment, but does not include the costs of preparing and packaging it for retail sale; (*frais engagés pour emballer*)

customs value means

(a) in the case of Canada, value for duty as defined in the *Customs Act*, except that for purposes of determining that value the reference in section 55 of that Act to “in accordance with the regulations made under the *Currency Act*” shall be read as a reference to “in accordance with subsection 3(1) of these Regulations”,

(b) in the case of Mexico, the *valor en aduana* as determined in accordance with the *Ley Aduanera*, converted, in the event such value is not expressed in Mexican currency, to Mexican currency at the rate of exchange determined in accordance with subsection 3(1) of these Regulations, and

(c) in the case of the United States, the value of imported merchandise as determined by the Customs Service in accordance with section 402 of the *Tariff*

composante d'automobile Produit mentionné à la colonne I de l'annexe V. (*automotive component*)

coûts de la main-d'œuvre directe Coûts, y compris les avantages sociaux, se rapportant aux employés qui participent directement à la production d'un produit. (*direct labour costs*)

coûts des matières directes La valeur des matières, autres que les matières indirectes et les matières d'emballage et contenants, qui sont utilisées dans la production d'un produit. (*direct material costs*)

coûts exclus Les frais de promotion des ventes, de commercialisation et de service après-vente, les redevances, les frais d'expédition et d'emballage et les frais d'intérêt non admissibles. (*excluded costs*)

coûts incorporables Coûts liés à la production d'un produit, notamment la valeur des matières, les coûts de la main-d'œuvre directe et les frais généraux directs. (*product costs*)

coûts non incorporables Coûts, autres que les coûts incorporables, passés en charges au cours de la période où ils sont supportés. (*period costs*)

coût total L'ensemble des coûts incorporables, des coûts non incorporables et des autres coûts supportés sur le territoire d'un ou de plusieurs pays ALÉNA. (*total cost*)

déchets récupérables ou sous-produits Déchets et rebuts générés par le producteur d'un produit, que celui-ci utilise dans la production du produit ou qu'il revend. (*reusable scrap or by-product*)

droit d'utiliser Pour l'application de la définition de **redevances**, vise notamment le droit de vendre ou de distribuer un produit. (*right to use*)

élément d'origine Matière qui est incorporée dans un véhicule automobile avant la première cession du titre de propriété de celui-ci ou la première consignation du véhicule à une personne qui n'est pas un monteur de véhicules automobiles, et qui est :

a) soit un produit d'un poste tarifaire énuméré à l'annexe IV;

b) soit un montage de composantes d'automobile, une composante d'automobile, une sous-composante ou une matière répertoriée. (*original equipment*)

emplacement du producteur

Act of 1930, as amended, converted, in the event such value is not expressed in United States currency, to United States currency at the rate of exchange determined in accordance with subsection 3(1) of these Regulations; (*valeur en douane*)

days means calendar days, and includes weekends and holidays; (*jours*)

direct labour costs means costs, including fringe benefits, that are associated with employees who are directly involved in the production of a good; (*coûts de la main-d'œuvre directe*)

direct material costs means the value of materials, other than indirect materials and packing materials and containers, that are used in the production of a good; (*coûts des matières directes*)

direct overhead means costs, other than direct material costs and direct labour costs, that are directly associated with the production of a good; (*frais généraux directs*)

enterprise means any entity constituted or organized under applicable laws, whether or not for profit and whether privately owned or governmentally owned, including any corporation, trust, partnership, sole proprietorship, joint venture or other association; (*entreprise*)

excluded costs means sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and non-allowable interest costs; (*coûts exclus*)

fungible goods means goods that are interchangeable for commercial purposes and the properties of which are essentially identical; (*produits fungibles*)

fungible materials means materials that are interchangeable for commercial purposes and the properties of which are essentially identical; (*matières fungibles*)

Harmonized System means the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, Section Notes and Chapter Notes, as set out in

- (a) in the case of Canada, the *Customs Tariff*,
- (b) in the case of Mexico, the *Tarifa de la Ley del Impuesto General de Importación*, and
- (c) in the case of the United States, the *Harmonized Tariff Schedule of the United States*; (*Système harmonisé*)

a) Le lieu de l'entrepôt ou de tout autre poste de réception où le producteur reçoit les matières qu'il utilise dans la production d'un produit, si ce lieu se trouve dans un rayon de 75 km (46,60 milles) du lieu de production du produit;

b) dans tout autre cas, le lieu où le producteur produit le produit dans lequel une matière doit être utilisée. (*location of the producer*)

entreprise Entité constituée ou organisée légalement, à des fins lucratives ou non, et possédée par le secteur privé ou le secteur public, y compris toute société, fiducie, société de personnes, entreprise individuelle, coentreprise ou autre association. (*enterprise*)

frais de promotion des ventes, de commercialisation et de service après-vente Frais engagés dans chacun des domaines suivants :

a) la promotion des ventes, la publicité dans les médias, la recherche publicitaire et les études de marché, les instruments promotionnels et de démonstration, les expositions, les conférences de nature commerciale, les foires commerciales et les congrès, les bannières, les étalages, les échantillons gratuits, les documents relatifs aux ventes, à la commercialisation et au service après-vente (brochures, catalogues, notices techniques, tarifs, manuels de service, information sur la vente), l'établissement et la protection de logos et de marques de commerce, les commandites, les frais de reconstitution de gros et de détail et les frais de représentation;

b) les stimulants à la vente et à la commercialisation, les remises aux consommateurs, aux détaillants ou aux grossistes et les stimulants afférents aux marchandises;

c) les salaires et les traitements, les commissions, les primes, les avantages sociaux (par exemple, frais médicaux, assurance, pension), les frais de déplacement et de subsistance et les droits d'adhésion et honoraires professionnels, pour le personnel de la promotion des ventes, de la commercialisation et du service après-vente;

d) le recrutement et la formation du personnel de la promotion des ventes, de la commercialisation et du service après-vente, et la formation au service après-vente des employés s'occupant de la clientèle, lorsque ces coûts sont indiqués séparément pour la promotion des ventes, la commercialisation et le service après-vente des produits dans les états

heavy-duty vehicle means a motor vehicle of any of heading 87.01, tariff item Nos. 8702.10.10 and 8702.90.10, subheadings 8704.10, 8704.22, 8704.23, 8704.32 and 8704.90 and headings 87.05 and 87.06; (*véhicule de gamme lourde*)

identical goods means, with respect to a good, goods that

- (a) are the same in all respects as that good, including physical characteristics, quality and reputation but excluding minor differences in appearance,
- (b) were produced in the same country as that good, and
- (c) were produced
 - (i) by the producer of that good, or
 - (ii) by another producer, where no goods that satisfy the requirements of paragraphs (a) and (b) were produced by the producer of that good; (*produits identiques*)

identical materials means, with respect to a material, materials that

- (a) are the same as that material in all respects, including physical characteristics, quality and reputation but excluding minor differences in appearance,
- (b) were produced in the same country as that material, and
- (c) were produced
 - (i) by the producer of that material, or
 - (ii) by another producer, where no materials that satisfy the requirements of paragraphs (a) and (b) were produced by the producer of that material; (*matières identiques*)

incorporated means, with respect to the production of a good, a material that is physically incorporated into that good, and includes a material that is physically incorporated into another material before that material or any subsequently produced material is used in the production of the good; (*incorporée*)

indirect material means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, and includes

financiers ou les comptes de prix de revient du producteur;

- e) l'assurance responsabilité en matière de produits;
- f) les fournitures de bureau pour la promotion des ventes, la commercialisation et le service après-vente des produits, lorsque ces coûts sont indiqués séparément pour la promotion des ventes, la commercialisation et le service après-vente des produits dans les états financiers ou les comptes de prix de revient du producteur;
- g) les coûts du téléphone, de la poste et autres moyens de communication, lorsque ces coûts sont indiqués séparément pour la promotion des ventes, la commercialisation et le service après-vente des produits dans les états financiers ou les comptes de prix de revient du producteur;
- h) les loyers et l'amortissement des bureaux et des centres de distribution servant à la promotion des ventes, à la commercialisation et au service après-vente;
- i) les primes d'assurance de biens, les taxes, le coût des services publics et les frais de réparation et d'entretien des bureaux et des centres de distribution servant à la promotion des ventes, à la commercialisation et au service après-vente, lorsque ces coûts sont indiqués séparément pour la promotion des ventes, la commercialisation et le service après-vente des produits dans les états financiers ou les comptes de prix de revient du producteur;
- j) les paiements faits par le producteur à d'autres personnes relativement à des réparations sous garantie. (*sales promotion, marketing and after-sales service costs*)

frais d'expédition et d'emballage Les frais engagés pour emballer un produit en vue de son expédition et pour l'expédier du point d'expédition directe jusqu'à l'acheteur, à l'exclusion des frais de préparation et de conditionnement du produit pour la vente au détail. (*shipping and packing costs*)

frais d'intérêt Tous les frais payés ou à payer à titre d'intérêt par la personne à qui une avance de fonds ou une ouverture de crédit a été accordée. (*interest costs*)

frais d'intérêt non admissibles Frais d'intérêt, engagés par un producteur à l'égard de ses titres d'emprunt, qui dépassent de plus de 700 points de base le rendement des titres d'emprunt à échéance comparable émis par le

- (a) fuel and energy,
- (b) tools, dies and moulds,
- (c) spare parts and materials used in the maintenance of equipment and buildings,
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings,
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies,
- (f) equipment, devices and supplies used for testing or inspecting the other goods,
- (g) catalysts and solvents, and
- (h) any other goods that are not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be part of that production; (*matière indirecte*)

interest costs means all costs paid or payable by a person to whom credit is, or is to be advanced, for the advancement of credit or the obligation to advance credit; (*frais d'intérêt*)

intermediate material means a self-produced material that is used in the production of a good and is designated as an intermediate material under subsection 7(4); (*matière intermédiaire*)

light-duty automotive good means a light-duty vehicle or a good of a tariff provision listed in Schedule IV that is subject to a regional value-content requirement and is for use as original equipment in the production of a light-duty vehicle; (*produit automobile de gamme légère*)

light-duty vehicle means a motor vehicle of any of tariff item Nos. 8702.10.20 and 8702.90.20 and subheadings 8703.21 through 8703.90, 8704.21 and 8704.31; (*véhicule de gamme légère*)

listed material means a good that is referred to in column II of an item of Schedule V; (*matière répertoriée*)

location of the producer means,

- (a) where the warehouse or other receiving station at which a producer receives materials for use by the producer in the production of a good is located within a radius of 75 km (46.60 miles) from the place at which the producer produces the good, the location of that warehouse or other receiving station, and

gouvernement fédéral du pays où se trouve le producteur. (*non-allowable interest costs*)

frais engagés pour emballer À l'égard d'un produit ou d'une matière, la valeur des matières d'emballage et contenants utilisés pour l'expédition du produit ou de la matière, ainsi que les coûts de main-d'œuvre afférents. La présente définition exclut les coûts de préparation et de conditionnement pour la vente au détail. (*costs incurred in packing*)

frais généraux directs Frais, autres que les coûts des matières directes et les coûts de la main-d'œuvre directe, directement liés à la production d'un produit. (*direct overhead*)

incorporée En ce qui a trait à la production d'un produit, se dit d'une matière qui est physiquement incorporée dans ce produit, ainsi que d'une matière qui est physiquement incorporée dans une autre matière avant que celle-ci ou toute autre matière produite subséquentement soit utilisée dans la production du produit. (*incorporated*)

jours Jours civils, y compris les samedis, dimanches et jours fériés. (*days*)

matière Produit utilisé dans la production d'un autre produit, y compris une pièce ou partie ou un ingrédient. (*material*)

matière auto-produite Matière produite par le producteur d'un produit et utilisée dans la production de celui-ci. (*self-produced material*)

matières de conditionnement et contenants Matières et contenants dans lesquels un produit est conditionné pour la vente au détail. (*packaging materials and containers*)

matières d'emballage et contenants Matières et contenants servant à protéger un produit pendant son transport, à l'exclusion des matières de conditionnement et contenants. (*packing materials and containers*)

matières fongibles Matières qui sont interchangeables dans le commerce et dont les propriétés sont essentiellement les mêmes. (*fungible materials*)

matières identiques À l'égard d'une matière, les matières qui :

- a) sont les mêmes que cette matière à tous égards, notamment quant aux caractéristiques physiques, à la qualité et à la réputation, abstraction faite des différences d'aspect mineures;

(b) in any other case, the place at which the producer produces the good in which a material is to be used; (*emplacement du producteur*)

material means a good that is used in the production of another good, and includes a part or ingredient; (*matière*)

month means a calendar month; (*mois*)

motor vehicle assembler means a producer of motor vehicles and any related person with whom, or joint venture in which, the producer participates with respect to the production of motor vehicles; (*monteur de véhicules automobiles*)

NAFTA country means a Party to the Agreement; (*pays ALÉNA*)

national means a natural person who is a citizen or permanent resident of a NAFTA country, and includes

(a) with respect to Mexico, a national or citizen according to Articles 30 and 34, respectively, of the Mexican Constitution, and

(b) with respect to the United States, a “national of the United States” as defined in the *Immigration and Nationality Act* on the date of entry into force of the Agreement; (*ressortissant*)

net cost method means the method of calculating the regional value content of a good that is set out in subsection 6(3); (*méthode du coût net*)

non-allowable interest costs means interest costs incurred by a producer on the producer’s debt obligations that are more than 700 basis points above the yield on debt obligations of comparable maturities issued by the federal government of the country in which the producer is located; (*frais d’intérêt non admissibles*)

non-originating good means a good that does not qualify as originating under these Regulations; (*produit non originaire*)

non-originating material means a material that does not qualify as originating under these Regulations; (*matière non originaire*)

original equipment means a material that is incorporated into a motor vehicle before the first transfer of title or consignment of the motor vehicle to a person who is not a motor vehicle assembler, and that is

(a) a good of a tariff provision listed in Schedule IV, or

b) ont été produites dans le même pays que cette matière;

c) ont été produites :

(i) soit par le producteur de cette matière,

(ii) soit, lorsque celui-ci n’a pas produit de matières satisfaisant aux critères énoncés aux alinéas a) et b), par un autre producteur. (*identical materials*)

matière indirecte Produit utilisé dans la production, l’essai ou l’inspection d’un produit, mais qui n’est pas physiquement incorporé dans celui-ci, ou produit utilisé dans l’entretien d’édifices ou le fonctionnement d’équipements afférents à la production d’un produit, notamment :

a) le combustible et l’énergie;

b) les outils, les matrices et les moules;

c) les pièces de rechange et les matières utilisées dans l’entretien des équipements et des édifices;

d) les lubrifiants, les graisses, les matières de composition et autres matières utilisées dans la production ou pour faire fonctionner les équipements et les édifices;

e) les gants, les lunettes, les chaussures, les vêtements, l’équipement de sécurité et les fournitures;

f) les équipements, les appareils et les fournitures utilisés pour l’essai ou l’inspection du produit;

g) les catalyseurs et les solvants;

h) les autres produits qui ne sont pas incorporés dans ce produit, mais dont on peut raisonnablement démontrer que leur emploi fait partie de la production de ce produit. (*indirect material*)

matière intermédiaire Matière auto-produite qui est utilisée dans la production d’un produit et qui est désignée comme matière intermédiaire conformément au paragraphe 7(4). (*intermediate material*)

matière non originaire Matière qui n’est pas admissible à titre de matière originaire aux termes du présent règlement. (*non-originating material*)

matière originaire Matière qui est admissible à titre de matière originaire aux termes du présent règlement. (*originating material*)

(b) an automotive component assembly, automotive component, sub-component or listed material; (*élément d'origine*)

originating good means a good that qualifies as originating under these Regulations; (*produit originaire*)

originating material means a material that qualifies as originating under these Regulations; (*matière originaire*)

other costs, with respect to total cost, means all costs that are not product costs or period costs; (*autres coûts*)

packaging materials and containers means materials and containers in which a good is packaged for retail sale; (*matières de conditionnement et contenants*)

packing materials and containers means materials and containers that are used to protect a good during transportation, but does not include packaging materials and containers; (*matières d'emballage et contenants*)

payments means, with respect to royalties and sales promotion, marketing and after-sales service costs, the costs expensed on the books of a producer, whether or not an actual payment is made; (*paiements*)

period costs means costs, other than product costs, that are expensed in the period in which they are incurred; (*coûts non incorporables*)

person means a natural person or an enterprise; (*personne*)

person of a NAFTA country means a national, or an enterprise constituted or organized under the laws of a NAFTA country; (*personne d'un pays ALÉNA*)

point of direct shipment means the location from which a producer of a good normally ships that good to the buyer of the good; (*point d'expédition directe*)

producer means a person who grows, mines, harvests, fishes, traps, hunts, manufactures, processes or assembles a good; (*producteur*)

product costs means costs that are associated with the production of a good, and includes the value of materials, direct labour costs and direct overhead; (*coûts incorporables*)

production means growing, mining, harvesting, fishing, trapping, hunting, manufacturing, processing or assembling a good; (*production*)

matière répertoriée Produit mentionné à la colonne II de l'annexe V. (*listed material*)

matières similaires À l'égard d'une matière, les matières qui :

a) bien qu'elles ne soient pas identiques à cette matière à tous égards, possèdent des éléments constitutifs et des caractéristiques semblables qui font en sorte qu'elles sont propres aux mêmes fonctions que la matière et sont interchangeables avec celle-ci dans le commerce;

b) ont été produites dans le même pays que cette matière;

c) ont été produites :

(i) soit par le producteur de cette matière,

(ii) soit, lorsque celui-ci n'a pas produit de matières satisfaisant aux critères énoncés aux alinéas a) et b), par un autre producteur. (*similar materials*)

méthode de la valeur transactionnelle La méthode de calcul de la teneur en valeur régionale d'un produit qui est énoncée au paragraphe 6(2). (*transaction value method*)

méthode du coût net La méthode de calcul de la teneur en valeur régionale d'un produit qui est énoncée au paragraphe 6(3). (*net cost method*)

mois Mois civil. (*month*)

montage de composantes d'automobile Produit, autre qu'un véhicule de gamme lourde, dans lequel est incorporée une composante d'automobile. (*automotive component assembly*)

monteur de véhicules automobiles Producteur de véhicules automobiles ainsi que toute personne liée avec laquelle il participe à la production de véhicules automobiles ou toute coentreprise dans laquelle il a des intérêts aux fins de la production de véhicules automobiles. (*motor vehicle assembler*)

paiements À l'égard des redevances et des frais de promotion des ventes, de commercialisation et de service après-vente, les coûts passés en charges dans les livres comptables du producteur, qu'un paiement ait été effectué ou non à ce titre. (*payments*)

pays ALÉNA Pays partie à l'Accord. (*NAFTA country*)

personne Personne physique ou entreprise. (*person*)

related person means a person related to another person on the basis that

- (a) they are officers or directors of one another's businesses,
- (b) they are legally recognized partners in business,
- (c) they are employer and employee,
- (d) any person directly or indirectly owns, controls or holds 25 per cent or more of the outstanding voting stock or shares of each of them,
- (e) one of them directly or indirectly controls the other,
- (f) both of them are directly or indirectly controlled by a third person, or
- (g) they are members of the same family (members of the same family are natural or adopted children, brothers, sisters, parents, grandparents, or spouses); (*personne liée*)

reusable scrap or by-product means waste and spoilage that is generated by the producer of a good and that is used in the production of a good or sold by that producer; (*déchets récupérables ou sous-produits*)

right to use, for purposes of the definition of royalties, includes the right to sell or distribute a good; (*droit d'utiliser*)

royalties means payments of any kind, including payments under technical assistance agreements or similar agreements, made as consideration for the use of, or right to use, any copyright, literary, artistic, or scientific work, patent, trademark, design, model, plan, secret formula or process, excluding those payments under technical assistance agreements or similar agreements that can be related to specific services such as

- (a) personnel training, without regard to where performed, and
- (b) if performed in the territory of one or more of the NAFTA countries, engineering, tooling, die-setting, software design and similar computer services, or other services; (*redevances*)

sales promotion, marketing and after-sales service costs means the following costs related to sales promotion, marketing and after-sales service:

- (a) sales and marketing promotion; media advertising; advertising and market research; promotional

personne d'un pays ALÉNA Ressortissant ou entreprise constituée ou organisée sous le régime des lois d'un pays ALÉNA. (*person of a NAFTA country*)

personne liée Personne liée à une autre dans l'une ou l'autre des circonstances suivantes :

- a) l'une fait partie de la direction ou du conseil d'administration de l'entreprise de l'autre, et réciproquement;
- b) elles ont juridiquement la qualité d'associés;
- c) l'une est l'employeur de l'autre;
- d) une personne quelconque possède, contrôle ou détient, directement ou indirectement, 25 pour cent ou plus des actions ou parts émises avec droit de vote de chacune d'elles;
- e) l'une d'elles contrôle l'autre directement ou indirectement;
- f) toutes deux sont directement ou indirectement contrôlées par une tierce personne;
- g) elles sont membres de la même famille (enfants adoptifs ou par le sang, frères, sœurs, parents, grands-parents ou conjoints). (*related person*)

point d'expédition directe Le lieu à partir duquel le producteur d'un produit expédie normalement celui-ci à l'acheteur. (*point of direct shipment*)

poste tarifaire Position, sous-position ou numéro tarifaire. (*tariff provision*)

producteur Toute personne qui cultive, extrait, récolte, pêche, piège, chasse, fabrique, transforme ou monte un produit. (*producer*)

production Le fait de cultiver, d'extraire, de récolter, de pêcher, de piéger, de chasser, de fabriquer, de transformer ou de monter un produit. (*production*)

produit S'entend d'une marchandise au sens de la *Loi sur les douanes*. (*French version only*)

produit automobile de gamme légère Véhicule de gamme légère ou produit d'un poste tarifaire énuméré à l'annexe IV qui est assujéti à une prescription de teneur en valeur régionale et qui sert d'élément d'origine dans la production d'un véhicule de gamme légère. (*light-duty automotive good*)

and demonstration materials; exhibits; sales conferences, trade shows and conventions; banners; marketing displays; free samples; sales, marketing and after-sales service literature (product brochures, catalogues, technical literature, price lists, service manuals, sales aid information); establishment and protection of logos and trademarks; sponsorships; wholesale and retail restocking charges; entertainment;

(b) sales and marketing incentives; consumer, retailer or wholesaler rebates; merchandise incentives;

(c) salaries and wages, sales commissions, bonuses, benefits (for example, medical, insurance, pension), travelling and living expenses, membership and professional fees, for sales promotion, marketing and after-sales service personnel;

(d) recruiting and training of sales promotion, marketing and after-sales service personnel, and after-sales training of customers' employees, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;

(e) product liability insurance;

(f) office supplies for sales promotion, marketing and after-sales service of goods, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;

(g) telephone, mail and other communications, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;

(h) rent and depreciation of sales promotion, marketing and after-sales service offices and distribution centres;

(i) property insurance premiums, taxes, cost of utilities, and repair and maintenance of sales promotion, marketing and after-sales service offices and distribution centres, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer; and

(j) payments by the producer to other persons for warranty repairs; (*frais de promotion des ventes, de commercialisation et de service après-vente*)

self-produced material means a material that is produced by the producer of a good and used in the production of that good; (*matière auto-produite*)

produit non originaire Produit qui n'est pas admissible à titre de produit originaire aux termes du présent règlement. (*non-originating good*)

produit originaire Produit qui est admissible à titre de produit originaire aux termes du présent règlement. (*originating good*)

produits fongibles Produits qui sont interchangeables dans le commerce et dont les propriétés sont essentiellement les mêmes. (*fungible goods*)

produits identiques À l'égard d'un produit, les produits qui :

a) sont les mêmes que ce produit à tous égards, notamment quant aux caractéristiques physiques, à la qualité et à la réputation, abstraction faite des différences d'aspect mineures;

b) ont été produits dans le même pays que ce produit;

c) ont été produits :

(i) soit par le producteur de ce produit,

(ii) soit, lorsque celui-ci n'a pas produit de produits satisfaisant aux critères énoncés aux alinéas a) et b), par un autre producteur. (*identical goods*)

produits similaires À l'égard d'un produit, les produits qui :

a) bien qu'ils ne soient pas identiques à ce produit à tous égards, possèdent des éléments constitutifs et des caractéristiques semblables qui font en sorte qu'ils sont propres aux mêmes fonctions que le produit et sont interchangeables avec celui-ci dans le commerce;

b) ont été produits dans le même pays que ce produit;

c) ont été produits :

(i) soit par le producteur de ce produit,

(ii) soit, lorsque celui-ci n'a pas produit de produits satisfaisant aux critères énoncés aux alinéas a) et b), par un autre producteur. (*similar goods*)

rajusté en fonction d'une base FAB En ce qui concerne un produit, rajusté par :

a) déduction des coûts suivants s'ils sont inclus dans la valeur transactionnelle du produit :

(i) les coûts de transport du produit après expédition du point d'expédition directe,

shipping and packing costs means the costs incurred in packing a good for shipment and shipping the good from the point of direct shipment to the buyer, excluding the costs of preparing and packaging the good for retail sale; (*frais d'expédition et d'emballage*)

similar goods means, with respect to a good, goods that

- (a) although not alike in all respects to that good, have similar characteristics and component materials, that enable the goods to perform the same functions and to be commercially interchangeable with that good,
- (b) were produced in the same country as that good, and
- (c) were produced
 - (i) by the producer of that good, or
 - (ii) by another producer, where no goods that satisfy the requirements of paragraphs (a) and (b) were produced by the producer of that good; (*produits similaires*)

similar materials means, with respect to a material, materials that

- (a) although not alike in all respects to that material, have similar characteristics and component materials, that enable the materials to perform the same functions and to be commercially interchangeable with that material,
- (b) were produced in the same country as that material, and
- (c) were produced
 - (i) by the producer of that material, or
 - (ii) by another producer, where no materials that satisfy the requirements of paragraphs (a) and (b) were produced by the producer of that material; (*matières similaires*)

subject to a regional value-content requirement means, with respect to a good, that the provisions of these Regulations that are applied to determine whether the good is an originating good include a regional value-content requirement; (*assujetti à une prescription de teneur en valeur régionale*)

sub-component means a good, other than a listed material, that comprises a listed material and one or more other materials or listed materials; (*sous-composante*)

(ii) les coûts de déchargement, de chargement, de manutention et d'assurance liés à ce transport,

(iii) le coût des matières d'emballage et contenants;

b) adjonction des coûts suivants s'ils ne sont pas inclus dans la valeur transactionnelle du produit :

(i) les coûts de transport du produit du lieu de production jusqu'au point d'expédition directe,

(ii) les coûts de chargement, de déchargement, de manutention et d'assurance liés à ce transport,

(iii) les coûts de chargement du produit pour expédition à partir du point d'expédition directe. (*adjusted to an F.O.B. basis*)

redevances Paiements de toute nature, y compris les paiements effectués au titre d'accords d'assistance technique ou d'accords semblables, qui permettent d'utiliser ou donnent le droit d'utiliser un droit d'auteur, une œuvre littéraire, artistique ou scientifique, un brevet, une marque de fabrique ou de commerce, un dessin, un modèle ou un plan, une formule ou un procédé secrets, à l'exclusion des paiements effectués au titre d'accords d'assistance technique ou d'accords semblables qui peuvent être rattachés à des services tels que :

- a) la formation du personnel, quel que soit l'endroit où elle a lieu;
- b) les services d'ingénierie, d'outillage, de réglage des matrices, de conception de logiciels et services informatiques analogues, ou d'autres services, s'ils sont exécutés sur le territoire de l'un ou plusieurs des pays ALÉNA. (*royalties*)

ressortissant Personne physique qui est un citoyen ou un résident permanent d'un pays ALÉNA; y sont assimilés :

- a) dans le cas du Mexique, un ressortissant ou un citoyen au sens des articles 30 et 34 respectivement de la Constitution du Mexique;
- b) dans le cas des États-Unis, un « national of the United States » au sens de la loi intitulée *Immigration and Nationality Act*, dans sa version à la date d'entrée en vigueur de l'Accord. (*national*)

sous-composante Produit, autre qu'une matière répertoriée, constitué d'une matière répertoriée et d'une ou de plusieurs autres matières ou matières répertoriées. (*sub-component*)

tariff provision means a heading, subheading or tariff item; (*poste tarifaire*)

territory means, with respect to

(a) Canada, the territory to which its customs laws apply, including any areas beyond the territorial seas of Canada within which, in accordance with international law and its domestic law, Canada may exercise rights with respect to the seabed and subsoil and their natural resources,

(b) Mexico,

(i) the states of the Federation and the Federal District,

(ii) the islands, including the reefs and keys, in adjacent seas,

(iii) the islands of Guadalupe and Revillagigedo situated in the Pacific Ocean,

(iv) the continental shelf and the submarine shelf of such islands, keys and reefs,

(v) the waters of the territorial seas, in accordance with international law, and its interior maritime waters,

(vi) the space located above the national territory, in accordance with international law, and

(vii) any areas beyond the territorial seas of Mexico within which, in accordance with international law, including the *United Nations Convention on the Law of the Sea*, and its domestic law, Mexico may exercise rights with respect to the seabed and subsoil and their natural resources, and

(c) the United States,

(i) the customs territory of the United States, which includes the 50 states, the District of Columbia and Puerto Rico,

(ii) the foreign trade zones located in the United States and Puerto Rico, and

(iii) any areas beyond the territorial seas of the United States within which, in accordance with international law and its domestic law, the United States may exercise rights with respect to the seabed and subsoil and their natural resources; (*territoire*)

Système harmonisé Le Système harmonisé de désignation et de codification des marchandises, y compris ses règles générales d'interprétation et ses notes relatives aux sections et aux chapitres, tel qu'il figure :

a) pour le Canada, dans le *Tarif des douanes*;

b) pour le Mexique, dans la *Tarifa de la Ley del Impuesto General de Importación*;

c) pour les États-Unis, dans le *Harmonized Tariff Schedule of the United States. (Harmonized System)*

territoire

a) Dans le cas du Canada, le territoire auquel s'applique la législation douanière du Canada, y compris les régions s'étendant au-delà des eaux territoriales du Canada et qui, conformément au droit international et à la législation intérieure du Canada, sont des régions à l'égard desquelles le Canada est habilité à exercer des droits pour ce qui concerne les fonds marins et leur sous-sol ainsi que leurs ressources naturelles;

b) dans le cas du Mexique :

(i) les États de la Fédération et le District fédéral,

(ii) les îles, y compris les récifs et les cayes, dans les eaux adjacentes,

(iii) les îles Guadalupe et Revillagigedo dans l'océan Pacifique,

(iv) le plateau continental et le plateau sous-marin de ces îles, cayes et récifs,

(v) les eaux territoriales, conformément au droit international, et les eaux maritimes intérieures,

(vi) l'espace au-dessus du territoire national, conformément au droit international,

(vii) les régions s'étendant au-delà des eaux territoriales du Mexique et qui, conformément au droit international, y compris la *Convention des Nations Unies sur le droit de la mer*, et à la législation intérieure du Mexique, sont des régions à l'égard desquelles le Mexique est habilité à exercer des droits pour ce qui concerne les fonds marins et leur sous-sol ainsi que leurs ressources naturelles;

c) dans le cas des États-Unis :

total cost means the total of all product costs, period costs and other costs incurred in the territory of one or more of the NAFTA countries; (*coût total*)

transaction value method means the method of calculating the regional value content of a good that is set out in subsection 6(2); (*méthode de la valeur transactionnelle*)

used means used or consumed in the production of a good; (*utilisé*)

verification of origin means a verification of origin of goods under

(a) in the case of Canada, paragraph 42.1(1)(a) of the *Customs Act*,

(b) in the case of Mexico, Article 506 of the Agreement, and

(c) in the case of the United States, section 509 of the *Tariff Act of 1930*, as amended. (*vérification de l'origine*)

(i) le territoire douanier des États-Unis, lequel comprend les cinquante États, le District de Columbia et Porto Rico,

(ii) les zones franches situées sur le territoire des États-Unis et à Porto Rico,

(iii) les régions s'étendant au-delà des eaux territoriales des États-Unis et qui, conformément au droit international et à la législation intérieure des États-Unis, sont des régions à l'égard desquelles les États-Unis sont habilités à exercer des droits pour ce qui concerne les fonds marins et leur sous-sol ainsi que leurs ressources naturelles. (*territory*)

utilisé Utilisé ou consommé dans la production d'un produit. (*used*)

valeur en douane

a) Pour le Canada, s'entend au sens de la *Loi sur les douanes*, sauf qu'aux fins de la détermination de cette valeur la mention, à l'article 55 de cette loi, de « conformément aux règlements pris en application de la *Loi sur la monnaie* » vaut mention de « conformément au paragraphe 3(1) du présent règlement »;

b) pour le Mexique, s'entend de la *valor en aduana* déterminée conformément à la loi intitulée *Ley Aduanera* et convertie, dans le cas où elle n'est pas exprimée en devise du Mexique, en une telle devise selon le taux de change déterminé conformément au paragraphe 3(1) du présent règlement;

c) pour les États-Unis, s'entend de la valeur des marchandises importées, déterminée par le service des douanes conformément à l'article 402 de la loi intitulée *Tariff Act of 1930*, avec ses modifications successives, et convertie, dans le cas où elle n'est pas exprimée en devise des États-Unis, en une telle devise selon le taux de change déterminé conformément au paragraphe 3(1) du présent règlement. (*customs value*)

véhicule de gamme légère Véhicule automobile des numéros tarifaires 8702.10.20 ou 8702.90.20, ou de l'une des sous-positions 8703.21 à 8703.90, 8704.21 et 8704.31. (*light-duty vehicle*)

véhicule de gamme lourde Véhicule automobile de la position 87.01, des numéros tarifaires 8702.10.10 ou 8702.90.10 (véhicules pour le transport d'au moins 16 personnes), des sous-positions 8704.10, 8704.22, 8704.23, 8704.32 ou 8704.90 ou des positions 87.05 ou 87.06. (*heavy-duty vehicle*)

(2) For purposes of the definitions of **similar goods** and **similar materials**, the quality of the goods or materials, their reputation and the existence of a trademark are among the factors to be considered for purposes of determining whether goods or materials are similar.

(3) For purposes of these Regulations,

(a) **chapter**, unless otherwise indicated, refers to a chapter of the Harmonized System;

(b) **heading** refers to any four-digit number, or the first four digits of any number, set out in the column “Tariff Item” in the Harmonized System;

(c) **subheading** refers to any six-digit number, or the first six digits of any number, set out in the column “Tariff Item” in the Harmonized System;

(d) **tariff item** refers to any eight-digit number set out in the column “Tariff Item” in the Harmonized System;

(e) any reference to a tariff item in Chapter Four of the Agreement or these Regulations that includes letters shall be reflected as the appropriate eight-digit number in the Harmonized System as implemented in each NAFTA country; and

(f) **books** refers to,

(i) with respect to the books of a person who is located in a NAFTA country,

(A) books and other documents that support the recording of revenues, expenses, costs, assets and liabilities and that are maintained in accordance with Generally Accepted Accounting Principles set out in the publications listed in Schedule XII with respect to the territory of the NAFTA country in which the person is located, and

vérification de l'origine Vérification de l'origine des produits effectuée :

a) pour ce qui est du Canada, selon l'alinéa 42.1(1)a) de la *Loi sur les douanes*;

b) pour ce qui est du Mexique, selon l'article 506 de l'Accord;

c) pour ce qui est des États-Unis, selon l'article 509 de la loi intitulée *Tariff Act of 1930*, avec ses modifications successives. (*verification of origin*)

(2) Pour l'application des définitions de **matières similaires** et **produits similaires**, la qualité des matières ou des produits, leur réputation et l'existence d'une marque de commerce constituent des facteurs à prendre en compte dans la détermination du caractère similaire des matières ou des produits.

(3) Pour l'application du présent règlement :

a) **chapitre**, sauf indication contraire, s'entend d'un chapitre du Système harmonisé;

b) **position** s'entend de tout numéro à quatre chiffres, ou des quatre premiers chiffres de tout numéro, figurant dans la colonne « Numéro tarifaire » du Système harmonisé;

c) **sous-position** s'entend de tout numéro à six chiffres, ou des six premiers chiffres de tout numéro, figurant dans la colonne « Numéro tarifaire » du Système harmonisé;

d) **numéro tarifaire** s'entend de tout numéro à huit chiffres figurant dans la colonne « Numéro tarifaire » du Système harmonisé;

e) toute mention, dans le chapitre 4 de l'Accord ou dans le présent règlement, d'un numéro tarifaire comprenant des lettres vaut mention du numéro tarifaire correspondant — à huit chiffres — du Système harmonisé, propre à chaque pays ALÉNA;

f) **livres comptables** s'entend :

(i) en ce qui a trait aux livres comptables d'une personne qui se trouve dans un pays ALÉNA :

(A) des livres et autres documents servant à l'inscription des recettes, des dépenses, des coûts, de l'actif et du passif, tenus conformément aux principes comptables généralement reconnus figurant dans les publications énumérées à l'annexe XII, applicables au territoire de ce pays ALÉNA,

(B) financial statements, including note disclosures, that are prepared in accordance with Generally Accepted Accounting Principles set out in the publications listed in Schedule XII with respect to the territory of the NAFTA country in which the person is located, and

(ii) with respect to the books of a person who is located outside the territories of the NAFTA countries,

(A) books and other documents that support the recording of revenues, expenses, costs, assets and liabilities and that are maintained in accordance with generally accepted accounting principles applied in that location or, where there are no such principles, in accordance with the International Accounting Standards, and

(B) financial statements, including note disclosures, that are prepared in accordance with generally accepted accounting principles applied in that location or, where there are no such principles, in accordance with the International Accounting Standards.

(4) Where an example, referred to as an “Example”, is set out in these Regulations, the example is for purposes of illustrating the application of a provision, and where there is any inconsistency between the example and the provision, the provision prevails to the extent of the inconsistency.

(5) Except as otherwise provided, references in these Regulations to domestic laws of the NAFTA countries apply to those laws as they are currently in effect and as they may be amended or superseded.

(6) For purposes of subsections 5(9), 6(11) and 7(6) and subparagraphs 10(1)(a)(i) and (ii),

(a) total cost consists of all product costs, period costs and other costs that are recorded, except as otherwise provided in subparagraphs (b)(i) and (ii), on the books of the producer without regard to the location of the persons to whom payments with respect to those costs are made;

(b) in calculating total cost,

(i) the value of materials, other than intermediate materials, indirect materials and packing materials and containers, shall be the value determined in accordance with subsection 7(1),

(B) des états financiers, y compris la présentation d'informations par voie de notes, établis conformément aux principes comptables généralement reconnus figurant dans les publications énumérées à l'annexe XII, applicables au territoire de ce pays ALÉNA,

(ii) en ce qui a trait aux livres comptables d'une personne qui se trouve dans un endroit hors des territoires des pays ALÉNA :

(A) des livres et autres documents servant à l'inscription des recettes, des dépenses, des coûts, de l'actif et du passif, tenus conformément aux principes comptables généralement reconnus qui sont appliqués à cet endroit ou, en l'absence de tels principes, aux Normes comptables internationales,

(B) des états financiers, y compris la présentation d'informations par voie de notes, établis conformément aux principes comptables généralement reconnus qui sont appliqués à cet endroit ou, en l'absence de tels principes, aux Normes comptables internationales.

(4) Dans le présent règlement, tout exemple désigné « Exemple » y figure à titre d'illustration de la disposition à laquelle il se rapporte; en cas d'incompatibilité, la disposition l'emporte sur l'exemple dans la mesure de l'incompatibilité.

(5) Dans le présent règlement, tout renvoi à un texte législatif d'un pays ALÉNA se rapporte, sauf disposition contraire, au texte en vigueur ainsi qu'à sa version éventuellement modifiée ou au texte édicté en remplacement de celui-ci, le cas échéant.

(6) Pour l'application des paragraphes 5(9), 6(11) et 7(6) et des sous-alinéas 10(1)a)(i) et (ii) :

a) le coût total correspond à l'ensemble des coûts incorporables, des coûts non incorporables et des autres coûts qui sont consignés, sauf disposition contraire des sous-alinéas b)(i) et (ii), dans les livres comptables du producteur, quel que soit le lieu où se trouvent les personnes qui reçoivent les paiements effectués à l'égard de ces coûts;

b) dans le calcul du coût total :

(i) la valeur des matières, autres que les matières intermédiaires, les matières indirectes et les matières d'emballage et contenants, est déterminée conformément au paragraphe 7(1),

(ii) the value of intermediate materials used in the production of the good or material with respect to which total cost is being calculated shall be calculated in accordance with subsection 7(6),

(iii) the value of indirect materials and the value of packing materials and containers shall be the costs that are recorded on the books of the producer for those materials, and

(iv) product costs, period costs and other costs, other than costs referred to in subparagraphs (i) and (ii), shall be the costs thereof that are recorded on the books of the producer for those costs;

(c) total cost does not include profits that are earned by the producer, regardless of whether they are retained by the producer or paid out to other persons as dividends, or taxes paid on those profits, including capital gains taxes;

(d) gains related to currency conversion that are related to the production of the good shall be deducted from total cost, and losses related to currency conversion that are related to the production of the good shall be included in total cost;

(e) the value of materials with respect to which production is accumulated under section 14 shall be determined in accordance with that section; and

(f) total cost includes the impact of inflation as recorded on the books of the producer, if recorded in accordance with the Generally Accepted Accounting Principles of the producer's country.

(7) For purposes of calculating total cost under subsections 5(9) and 7(6) and subparagraphs 10(1)(a)(i) and (ii),

(a) where the regional value content of the good is calculated on the basis of the net cost method and the producer has elected under subsection 6(15), 11(1), (3) or (6), 12(5) or 13(4) to calculate the regional value content over a period, the total cost shall be calculated over that period; and

(b) in any other case, the producer may elect that the total cost be calculated over

(i) a month,

(ii) any consecutive three month or six month period that falls within and is evenly divisible into the number of months of the producer's fiscal year remaining at the beginning of that period, or

(iii) the producer's fiscal year.

(ii) la valeur des matières intermédiaires utilisées dans la production du produit ou de la matière pour lequel est calculé le coût total est déterminé conformément au paragraphe 7(6),

(iii) la valeur des matières indirectes et la valeur des matières d'emballage et contenants correspondent aux coûts consignés à ce titre dans les livres comptables du producteur,

(iv) les coûts incorporables, les coûts non incorporables et les autres coûts, sauf ceux visés aux sous-alinéas (i) et (ii), sont les coûts consignés à ce titre dans les livres comptables du producteur;

(c) ne sont pas compris dans le coût total les bénéfices réalisés par le producteur, qu'ils demeurent en sa possession ou soient distribués à d'autres personnes à titre de dividendes, ni les impôts payés sur ces bénéfices, notamment l'impôt sur les gains en capital;

(d) les gains relatifs aux opérations de change se rapportant à la production du produit sont déduits du coût total et les pertes relatives à de telles opérations sont incluses dans ce coût;

(e) la valeur des matières à l'égard desquelles la production est cumulée conformément à l'article 14 est déterminée de la façon prévue à cet article;

(f) sont compris dans le coût total les effets de l'inflation qui sont consignés dans les livres comptables du producteur conformément aux principes comptables généralement reconnus dans le pays du producteur.

(7) Aux fins du calcul du coût total en application des paragraphes 5(9) et 7(6) et des sous-alinéas 10(1)a)(i) et (ii) :

(a) dans le cas où la teneur en valeur régionale du produit est calculée selon la méthode du coût net et que le producteur choisit aux termes des paragraphes 6(15), 11(1), (3) ou (6), 12(5) ou 13(4) de calculer la teneur en valeur régionale pour une période donnée, le coût total est calculé pour cette période;

(b) dans tout autre cas, le producteur peut choisir de calculer le coût total pour l'une des périodes suivantes :

(i) un mois,

(ii) l'un des quatre trimestres ou des deux semestres de son exercice,

(iii) son exercice.

(8) An election made under subsection (7) may not be rescinded or modified with respect to the good or material, or the period, with respect to which the election is made.

(9) Where a producer chooses a one, three or six month period under subsection (7) with respect to a good or material, the producer shall be considered to have chosen under that subsection a period or periods of the same duration for the remainder of the producer's fiscal year with respect to that good or material.

(10) With respect to a good exported to a NAFTA country, an election to average is considered to have been made

(a) in the case of an election referred to in subsection 11(1), (3) or (6) or 13(4), if the election is received by the customs administration of that NAFTA country; and

(b) in the case of an election referred to in subsection 2(7), 6(15) or 12(1), if the customs administration of that NAFTA country is informed in writing during the course of a verification of the origin of the good that the election has been made.

SOR/95-382, s. 1; SOR/2000-86, s. 1; SOR/2001-108, s. 1; SOR/2002-27, ss. 1, 99; 2014, c. 20, s. 366(E).

3 (1) Where the value of a good or a material is expressed in a currency other than the currency of the country in which the producer of the good is located, that value shall be converted to the currency of the country in which that producer is located on the basis of

(a) in the case of the sale of that good or the purchase of that material, the rate of exchange used by the producer for purposes of recording that sale or purchase, as the case may be; and

(b) in the case of a material that is acquired by the producer other than by a purchase,

(i) where the producer used a rate of exchange for purposes of recording another transaction in that other currency that occurred within 30 days of the date on which the producer acquired the material, that rate, and

(ii) in any other case,

(A) with respect to a producer located in Canada, the rate of exchange referred to in section 5 of the *Currency Exchange for Customs Valuation Regulations* for the date on which the material was shipped directly to the producer,

(8) Le choix effectué en application du paragraphe (7) ne peut être ni révoqué ni modifié en ce qui concerne le produit ou la matière, ou la période, qu'il vise.

(9) Le producteur qui choisit comme période un mois, un trimestre ou un semestre en application du paragraphe (7) à l'égard d'un produit ou d'une matière est réputé avoir choisi aux termes de ce paragraphe une ou plusieurs périodes de même durée pour le reste de son exercice à l'égard du produit ou de la matière.

(10) Le choix d'établir les coûts en fonction de la moyenne est considéré comme ayant été fait, à l'égard d'un produit exporté vers un pays ALÉNA :

a) lorsqu'il est reçu par l'administration douanière de ce pays ALÉNA, dans le cas visé aux paragraphes 11(1), (3) ou (6) ou 13(4);

b) lorsque, au cours de la vérification de l'origine du produit, l'administration douanière de ce pays ALÉNA en est informée par écrit, dans le cas visé aux paragraphes 2(7), 6(15) ou 12(1).

DORS/95-382, art. 1; DORS/2000-86, art. 1; DORS/2001-108, art. 1; DORS/2002-27, art. 1 et 99; 2014, ch. 20, art. 366(A).

3 (1) Lorsque la valeur d'un produit ou d'une matière est exprimée dans une autre devise que celle du pays où se trouve le producteur du produit, cette valeur est convertie en devise de ce pays selon le taux de change suivant :

a) dans le cas d'un produit vendu ou d'une matière achetée, le taux de change utilisé par le producteur pour l'inscription de la vente ou de l'achat, selon le cas;

b) dans le cas d'une matière acquise par le producteur autrement que par achat :

(i) le cas échéant, le taux de change qu'il a utilisé pour l'inscription d'une autre transaction effectuée dans cette autre devise dans les 30 jours précédant ou suivant la date à laquelle il a acquis la matière,

(ii) sinon :

(A) pour le producteur se trouvant au Canada, le taux de change visé à l'article 5 du *Règlement relatif au change sur les monnaies aux fins de l'évaluation des droits de douane*, applicable à la date à laquelle la matière lui a été expédiée directement,

(B) with respect to a producer located in Mexico, the rate of exchange published by the *Banco de Mexico* in the *Diario Oficial de la Federacion*, under the title “*TIPO de cambio para solventar obligaciones denominadas en moneda extranjera pagaderas en la Republica Mexicana*”, for the date on which the material was shipped directly to the producer, and

(C) with respect to a producer located in the United States, the rate of exchange referred to in 31 U.S.C. 5151 for the date on which the material was shipped directly to the producer.

(2) Where a producer of a good has a statement referred to in section 9, 10 or 14 that includes information in a currency other than the currency of the country in which that producer is located, the currency shall be converted to the currency of the country in which the producer is located on the basis of

(a) if the material was purchased by the producer in the same currency as the currency in which the information in the statement is provided, the rate of exchange used by the producer for purposes of recording the purchase;

(b) if the material was purchased by the producer in a currency other than the currency in which the information in the statement is provided,

(i) where the producer used a rate of exchange for purposes of recording a transaction in that other currency that occurred within 30 days of the date on which the producer acquired the material, that rate, and

(ii) in any other case,

(A) with respect to a producer located in Canada, the rate of exchange referred to in section 5 of the *Currency Exchange for Customs Valuation Regulations* for the date on which the material was shipped directly to the producer,

(B) with respect to a producer located in Mexico, the rate of exchange published by the *Banco de Mexico* in the *Diario Oficial de la Federacion*, under the title “*TIPO de cambio para solventar obligaciones denominadas en moneda extranjera pagaderas en la Republica Mexicana*”, for the date on which the material was shipped directly to the producer, and

(C) with respect to a producer located in the United States, the rate of exchange referred to in

(B) pour le producteur se trouvant au Mexique, le taux de change publié par la Banco de Mexico dans le *Diario Oficial de la Federacion* sous la rubrique « *TIPO de cambio para solventar obligaciones denominadas en moneda extranjera pagaderas en la Republica Mexicana* », applicable à la date à laquelle la matière lui a été expédiée directement,

(C) pour le producteur se trouvant aux États-Unis, le taux de change indiqué dans 31 U.S.C. 5151, applicable à la date à laquelle la matière lui a été expédiée directement.

(2) Lorsque le producteur d'un produit a en sa possession une déclaration visée aux articles 9, 10 ou 14 qui contient des données exprimées dans une autre devise que celle du pays où il se trouve, cette devise est convertie en devise de ce pays selon le taux de change suivant :

a) s'il a acheté la matière dans la même devise que celle des données figurant dans la déclaration, le taux de change qu'il a utilisé pour l'inscription de l'achat;

b) s'il a acheté la matière dans une autre devise que celle des données figurant dans la déclaration :

(i) le cas échéant, le taux de change qu'il a utilisé pour l'inscription d'une transaction effectuée dans cette autre devise dans les 30 jours précédant ou suivant la date à laquelle il a acquis la matière,

(ii) sinon :

(A) pour le producteur se trouvant au Canada, le taux de change visé à l'article 5 du *Règlement relatif au change sur les monnaies aux fins de l'évaluation des droits de douane*, applicable à la date à laquelle la matière lui a été expédiée directement,

(B) pour le producteur se trouvant au Mexique, le taux de change publié par la Banco de Mexico dans le *Diario Oficial de la Federacion* sous la rubrique « *TIPO de cambio para solventar obligaciones denominadas en moneda extranjera pagaderas en la Republica Mexicana* », applicable à la date à laquelle la matière lui a été expédiée directement,

(C) pour le producteur se trouvant aux États-Unis, le taux de change indiqué dans 31 U.S.C. 5151, applicable à la date à laquelle la matière lui a été expédiée directement;

31 U.S.C. 5151 for the date on which the material was shipped directly to the producer; and

(c) if the material was acquired by the producer other than by a purchase,

(i) where the producer used a rate of exchange for purposes of recording a transaction in that other currency that occurred within 30 days of the date on which the producer acquired the material, that rate, and

(ii) in any other case,

(A) with respect to a producer located in Canada, the rate of exchange referred to in section 5 of the *Currency Exchange for Customs Valuation Regulations* for the date on which the material was shipped directly to the producer,

(B) with respect to a producer located in Mexico, the rate of exchange published by the *Banco de Mexico* in the *Diario Oficial de la Federacion*, under the title “*TIPO de cambio para solventar obligaciones denominadas en moneda extranjera pagaderas en la Republica Mexicana*”, for the date on which the material was shipped directly to the producer, and

(C) with respect to a producer located in the United States, the rate of exchange referred to in 31 U.S.C. 5151 for the date on which the material was shipped directly to the producer.

SOR/95-382, s. 1.

PART II

Originating Goods

General

4 (1) A good originates in the territory of a NAFTA country where the good is

(a) a mineral good extracted in the territory of one or more of the NAFTA countries;

(b) a vegetable or other good harvested in the territory of one or more of the NAFTA countries;

(c) a live animal born and raised in the territory of one or more of the NAFTA countries;

(c) si le producteur a acquis la matière autrement que par achat :

(i) le cas échéant, le taux de change qu'il a utilisé pour l'inscription d'une transaction effectuée dans cette autre devise dans les 30 jours précédant ou suivant la date à laquelle il a acquis la matière,

(ii) sinon :

(A) pour le producteur se trouvant au Canada, le taux de change visé à l'article 5 du *Règlement relatif au change sur les monnaies aux fins de l'évaluation des droits de douane*, applicable à la date à laquelle la matière lui a été expédiée directement,

(B) pour le producteur se trouvant au Mexique, le taux de change publié par la Banco de Mexico dans le *Diario Oficial de la Federacion* sous la rubrique « *TIPO de cambio para solventar obligaciones denominadas en moneda extranjera pagaderas en la Republica Mexicana* », applicable à la date à laquelle la matière lui a été expédiée directement,

(C) pour le producteur se trouvant aux États-Unis, le taux de change indiqué dans 31 U.S.C. 5151, applicable à la date à laquelle la matière lui a été expédiée directement.

DORS/95-382, art. 1.

PARTIE II

Produits originaires

Dispositions générales

4 (1) Un produit est originaire du territoire d'un pays ALÉNA s'il est, selon le cas :

(a) un produit minéral extrait sur le territoire de l'un ou plusieurs des pays ALÉNA;

(b) un végétal ou autre produit récolté sur le territoire de l'un ou plusieurs des pays ALÉNA;

(c) un animal vivant né et élevé sur le territoire de l'un ou plusieurs des pays ALÉNA;

(d) a good obtained from hunting, trapping or fishing in the territory of one or more of the NAFTA countries;

(e) fish, shellfish or other marine life taken from the sea by a vessel registered or recorded with a NAFTA country and flying its flag;

(f) a good produced on board a factory ship from a good referred to in paragraph (e), where the factory ship is registered or recorded with the same NAFTA country as the vessel that took that good and flies that country's flag;

(g) a good taken by a NAFTA country or a person of a NAFTA country from or beneath the seabed outside the territorial waters of that country, where a NAFTA country has the right to exploit that seabed;

(h) a good taken from outer space, where the good is obtained by a NAFTA country or a person of a NAFTA country and is not processed outside the territories of the NAFTA countries;

(i) waste and scrap derived from

(i) production in the territory of one or more of the NAFTA countries, or

(ii) used goods collected in the territory of one or more of the NAFTA countries, where those goods are fit only for the recovery of raw materials; or

(j) a good produced in the territory of one or more of the NAFTA countries exclusively from a good referred to in any of paragraphs (a) through (i), or from the derivatives of such a good, at any stage of production.

(2) A good originates in the territory of a NAFTA country where

(a) each of the non-originating materials used in the production of the good undergoes the applicable change in tariff classification as a result of production that occurs entirely in the territory of one or more of the NAFTA countries, where the applicable rule in Schedule I for the tariff provision under which the good is classified specifies only a change in tariff classification, and the good satisfies all other applicable requirements of these Regulations;

(b) each of the non-originating materials used in the production of the good undergoes the applicable change in tariff classification as a result of production that occurs entirely in the territory of one or more of

d) un produit obtenu de la chasse, du piégeage ou de la pêche sur le territoire de l'un ou plusieurs des pays ALÉNA;

e) un poisson, un crustacé ou autre animal marin tiré de la mer par un navire immatriculé ou enregistré auprès d'un pays ALÉNA et battant son pavillon;

f) un produit qui est produit à bord d'un navire-usine à partir d'un produit visé à l'alinéa e), dans la mesure où ce navire-usine est immatriculé ou enregistré auprès du même pays ALÉNA que le navire ayant tiré le produit de la mer et bat le pavillon de ce pays;

g) un produit qu'un pays ALÉNA ou une personne d'un pays ALÉNA a tiré des fonds marins ou de leur sous-sol à l'extérieur des eaux territoriales de ce pays, dans la mesure où un pays ALÉNA a le droit d'exploiter ces fonds marins;

h) un produit tiré de l'espace extra-atmosphérique, dans la mesure où il est obtenu par un pays ALÉNA ou une personne d'un pays ALÉNA et n'est pas transformé hors des territoires des pays ALÉNA;

i) un déchet ou un résidu provenant :

(i) soit d'opérations de production effectuées sur le territoire de l'un ou plusieurs des pays ALÉNA,

(ii) soit de produits usagés recueillis sur le territoire de l'un ou plusieurs des pays ALÉNA, dans la mesure où ceux-ci ne peuvent servir qu'à la récupération de matières premières;

j) un produit qui est produit sur le territoire de l'un ou plusieurs des pays ALÉNA, uniquement à partir d'un produit visé à l'un des alinéas a) à i), ou à partir de ses dérivés, à toute étape de la production.

(2) Un produit est originaire du territoire d'un pays ALÉNA si, selon le cas :

a) chacune des matières non originaires utilisées dans sa production subit le changement de classification tarifaire applicable par suite de la production effectuée entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA, lorsque la règle énoncée à l'annexe I à l'égard du poste tarifaire dans lequel le produit est classé prévoit seulement un changement de classification tarifaire et que le produit satisfait aux autres exigences applicables du présent règlement;

b) chacune des matières non originaires utilisées dans sa production subit le changement de classification tarifaire applicable par suite de la production effectuée entièrement sur le territoire de l'un ou plusieurs des

the NAFTA countries and the good satisfies the applicable regional value-content requirement, where the applicable rule in Schedule I for the tariff provision under which the good is classified specifies both a change in tariff classification and a regional value-content requirement, and the good satisfies all other applicable requirements of these Regulations; or

(c) the good satisfies the applicable regional value-content requirement, where the applicable rule in Schedule I for the tariff provision under which the good is classified specifies only a regional value-content requirement, and the good satisfies all other applicable requirements of these Regulations.

(3) A good originates in the territory of a NAFTA country where the good is produced entirely in the territory of one or more of the NAFTA countries exclusively from originating materials.

(4) A good originates in the territory of a NAFTA country where

(a) except in the case of a good of any of Chapters 61 through 63,

(i) the good is produced entirely in the territory of one or more of the NAFTA countries,

(ii) one or more of the non-originating materials used in the production of the good do not undergo an applicable change in tariff classification because the materials were imported together, whether or not with originating materials, into the territory of a NAFTA country as an unassembled or disassembled good, and were classified as an assembled good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System,

(iii) the regional value content of the good, calculated in accordance with section 6, is not less than 60 per cent where the transaction value method is used, or is not less than 50 per cent where the net cost method is used, and

(iv) the good satisfies all other applicable requirements of these Regulations, including any applicable, higher regional value-content requirement provided for in section 13 or Schedule I; or

(b) except in the case of a good of any of Chapters 61 through 63,

(i) the good is produced entirely in the territory of one or more of the NAFTA countries,

pays ALÉNA et le produit satisfait à la prescription applicable de teneur en valeur régionale, lorsque la règle énoncée à l'annexe I à l'égard du poste tarifaire dans lequel le produit est classé prévoit à la fois un changement de classification tarifaire et une prescription de teneur en valeur régionale et que le produit satisfait aux autres exigences applicables du présent règlement;

(c) le produit satisfait à la prescription applicable de teneur en valeur régionale, lorsque la règle énoncée à l'annexe I à l'égard du poste tarifaire dans lequel il est classé prévoit seulement une prescription de teneur en valeur régionale et qu'il satisfait aux autres exigences applicables du présent règlement.

(3) Un produit est originaire du territoire d'un pays ALÉNA s'il est produit entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA, uniquement à partir de matières originaires.

(4) Un produit est originaire du territoire d'un pays ALÉNA si, selon le cas :

(a) sauf pour les produits des chapitres 61 à 63, les conditions suivantes sont réunies :

(i) le produit est produit entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA,

(ii) l'une ou plusieurs des matières non originaires utilisées dans la production du produit ne subissent pas de changement de classification tarifaire applicable parce qu'elles ont été importées ensemble, avec ou sans matières originaires, sur le territoire d'un pays ALÉNA, sous une forme non montée ou démontée, et ont été classées comme produit monté en application de la règle 2a) des Règles générales pour l'interprétation du Système harmonisé,

(iii) la teneur en valeur régionale du produit, calculée conformément à l'article 6, est au moins égale à 60 pour cent lorsque la méthode de la valeur transactionnelle est utilisée ou à 50 pour cent lorsque la méthode du coût net est utilisée,

(iv) le produit satisfait aux autres exigences applicables du présent règlement, y compris toute prescription de teneur en valeur régionale plus élevée prévue à l'article 13 ou à l'annexe I;

(b) sauf pour les produits des chapitres 61 à 63, les conditions suivantes sont réunies :

(i) le produit est produit entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA,

(ii) one or more of the non-originating materials used in the production of the good do not undergo an applicable change in tariff classification because

(A) those materials are provided for under the Harmonized System as parts of the good, and

(B) the heading for the good provides for both the good and its parts and is not further subdivided into subheadings, or the subheading for the good provides for both the good and its parts,

(iii) the non-originating materials that do not undergo a change in tariff classification in the circumstances described in subparagraph (ii) and the good are not both classified as parts of goods under the heading or subheading referred to in clause (ii)(B),

(iv) each of the non-originating materials that is used in the production of the good and is not referred to in subparagraph (iii) undergoes an applicable change in tariff classification or satisfies any other applicable requirement set out in Schedule I,

(v) the regional value content of the good, calculated in accordance with section 6, is not less than 60 per cent where the transaction value method is used, or is not less than 50 per cent where the net cost method is used, and

(vi) the good satisfies all other applicable requirements of these Regulations, including any applicable, higher regional value-content requirement provided for in section 13 or Schedule I.

(5) For purposes of paragraph (4)(b),

(a) the determination of whether a heading or subheading provides for a good and its parts shall be made on the basis of the nomenclature of the heading or subheading and the relevant Section or Chapter Notes, in accordance with the General Rules for the Interpretation of the Harmonized System; and

(b) where, in accordance with the Harmonized System, a heading includes parts of goods by application of a Section Note or Chapter Note of the Harmonized System and the subheadings under that heading do not include a subheading designated "Parts", a subheading designated "Other" under that heading shall be considered to cover only the goods and parts of the goods that are themselves classified under that subheading.

(ii) l'une ou plusieurs des matières non originaires utilisées dans la production du produit ne subissent pas de changement de classification tarifaire applicable parce que :

(A) d'une part, elles sont visées par le Système harmonisé en tant que pièces du produit,

(B) d'autre part, la position dont relève le produit vise à la fois le produit et ses pièces et n'est pas subdivisée en sous-positions, ou la sous-position dont relève le produit vise à la fois le produit et ses pièces,

(iii) les matières non originaires qui ne subissent pas de changement de classification tarifaire dans les circonstances décrites au sous-alinéa (ii) et le produit ne sont pas classés en tant que pièces de produits de la position ou de la sous-position mentionnée à la division (ii)(B),

(iv) chacune des matières non originaires utilisées dans la production du produit qui ne sont pas mentionnées au sous-alinéa (iii) subit un changement de classification tarifaire applicable ou satisfait aux autres exigences applicables énoncées à l'annexe I,

(v) la teneur en valeur régionale du produit, calculée conformément à l'article 6, est au moins égale à 60 pour cent lorsque la méthode de la valeur transactionnelle est utilisée ou à 50 pour cent lorsque la méthode du coût net est utilisée,

(vi) le produit satisfait aux autres exigences applicables du présent règlement, y compris toute prescription de teneur en valeur régionale plus élevée prévue à l'article 13 ou à l'annexe I.

(5) Pour l'application de l'alinéa (4)b) :

a) la question de savoir si une position ou une sous-position vise un produit et ses pièces est tranchée en fonction de la nomenclature de la position ou de la sous-position et des Notes relatives à la section ou au chapitre pertinent, conformément aux Règles générales pour l'interprétation du Système harmonisé;

b) lorsque, conformément au Système harmonisé, une position englobe les pièces de produits par application d'une note relative à la section ou au chapitre pertinent du Système harmonisé et que les sous-positions de la position ne comportent pas de sous-position intitulée « Pièces », la sous-position intitulée « Autres » de cette position est considérée comme visant uniquement les produits et pièces de ceux-ci classés dans cette sous-position.

(6) For purposes of subsection (2), where Schedule I sets out two or more alternative rules for the tariff provision under which a good is classified, if the good satisfies the requirements of one of those rules, it need not satisfy the requirements of another of the rules in order to qualify as an originating good.

(7) A good originates in the territory of a NAFTA country if the good is referred to in Table 308.1.1 of Section B of Annex 308.1 to Chapter Three of the Agreement and is imported from the territory of a NAFTA country at a time when the NAFTA countries' most-favoured-nation rate of duty for that good is in accordance with paragraph 1 of Section A of that Annex.

(8) For purposes of determining whether non-originating materials undergo an applicable change in tariff classification, a self-produced material may, at the choice of the producer of that material, be considered as a material used in the production of a good into which the self-produced material is incorporated.

(9) The following example is an "Example" as referred to in subsection 2(4).

Example: Self-produced Materials as Materials for Purposes of Determining Whether Non-originating Materials Undergo an Applicable Change in Tariff Classification

Producer A, located in a NAFTA country, produces Good A. In the production process, Producer A uses originating Material X and non-originating Material Y to produce Material Z. Material Z is a self-produced material that will be used to produce Good A.

The rule set out in Schedule I for the heading under which Good A is classified specifies a change in tariff classification from any other heading. In this case, both Good A and the non-originating Material Y are of the same heading. However, the self-produced Material Z is of a heading different than that of Good A.

For purposes of determining whether the non-originating materials that are used in the production of Good A undergo the applicable change in tariff classification, Producer A has the option to consider the self-produced Material Z as the material that must undergo a change in tariff classification. As Material Z is of a heading different than that of Good A, Material Z satisfies the applicable change in tariff classification and Good A would qualify as an originating good.

SOR/95-382, s. 1.

(6) Pour l'application du paragraphe (2), lorsque l'annexe I prévoit deux ou plusieurs règles possibles à l'égard du poste tarifaire dans lequel le produit est classé, celui-ci n'a qu'à satisfaire aux exigences de l'une de ces règles pour être admissible à titre de produit originaire.

(7) Un produit est originaire du territoire d'un pays ALÉNA s'il est mentionné au tableau 308.1.1 de la section B de l'annexe 308.1 du chapitre 3 de l'Accord et est importé du territoire d'un pays ALÉNA lorsque le taux de droit de la nation la plus favorisée des pays ALÉNA, applicable au produit, est conforme au paragraphe 1 de la section A de cette annexe.

(8) En ce qui concerne la question de savoir si des matières non originaires subissent le changement de classification tarifaire applicable, une matière auto-produite peut, au choix du producteur du produit dans lequel elle est incorporée, être considérée comme une matière originaire ou une matière non originaire, selon le cas, utilisée dans la production de ce produit.

(9) L'exemple qui suit est visé par le paragraphe 2(4).

Exemple : paragraphe 4(8), matières auto-produites en tant que matières servant à déterminer si des matières non originaires subissent le changement de classification tarifaire applicable

Le producteur A, se trouvant dans un pays ALÉNA, produit le produit A. Au cours de la production, il utilise la matière originaire X et la matière non originaire Y pour produire la matière Z. Celle-ci est une matière auto-produite qui sera utilisée dans la production du produit A.

La règle énoncée à l'annexe I à l'égard de la position dans laquelle est classé le produit A prévoit un changement de classification tarifaire de toute autre position. Le produit A et la matière non originaire Y relèvent de la même position. Toutefois, la matière auto-produite Z relève d'une autre position que celle du produit A.

Aux fins de déterminer si les matières non originaires utilisées dans la production du produit A subissent le changement de classification tarifaire applicable, le producteur A a le choix de considérer la matière auto-produite Z en tant que matière devant subir un changement de classification tarifaire. Étant donné que la matière Z relève d'une autre position que celle du produit A, la matière Z satisfait à l'exigence de changement de classification tarifaire applicable et le produit A est admissible à titre de matière originaire.

DORS/95-382, art. 1.

De Minimis

5 (1) Except as otherwise provided in subsection (4), a good shall be considered to originate in the territory of a NAFTA country where the value of all non-originating materials that are used in the production of the good and that do not undergo an applicable change in tariff classification as a result of production occurring entirely in the territory of one or more of the NAFTA countries is not more than seven per cent

(a) of the transaction value of the good determined in accordance with Schedule II with respect to the transaction in which the producer of the good sold the good, adjusted to an F.O.B. basis, or

(b) of the total cost of the good, where there is no transaction value for the good under subsection 2(1) of Schedule III or the transaction value of the good is unacceptable under subsection 2(2) of that Schedule,

provided that,

(c) if, under the rule in which the applicable change in tariff classification is specified, the good is also subject to a regional value-content requirement, the value of those non-originating materials shall be taken into account in calculating the regional value content of the good in accordance with the method set out for that good, and

(d) the good satisfies all other applicable requirements of these Regulations.

(2) For purposes of subsection (1), where

(a) Schedule I sets out two or more alternative rules for the tariff provision under which the good is classified, and

(b) the good, in accordance with subsection (1), is considered to originate under one of those rules,

the good is not required to satisfy the requirements specified in any alternative rule referred to in paragraph (a).

(3) For purposes of subsection (1), in the case of a good that is of heading 24.02, the percentage shall be nine per cent instead of seven per cent.

(4) Subsections (1) and (2) do not apply to

(a) a non-originating material of Chapter 4 or of any of tariff item Nos. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52,

De minimis

5 (1) Sauf disposition contraire du paragraphe (4), un produit est considéré comme originaire du territoire d'un pays ALÉNA si la valeur de toutes les matières non originaires utilisées dans sa production qui ne subissent pas de changement de classification tarifaire applicable, par suite de la production effectuée entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA, ne dépasse pas sept pour cent :

a) soit de la valeur transactionnelle du produit, déterminée conformément à l'annexe II pour l'opération au cours de laquelle le producteur du produit a vendu celui-ci, rajustée en fonction d'une base FAB,

b) soit du coût total du produit, lorsqu'il n'y a pas de valeur transactionnelle pour le produit aux termes du paragraphe 2(1) de l'annexe III ou lorsque la valeur transactionnelle du produit est inacceptable en vertu du paragraphe 2(2) de cette annexe,

dans la mesure où les conditions suivantes sont réunies :

c) lorsque le produit est également assujéti à une prescription de teneur en valeur régionale aux termes de la règle qui prévoit le changement de classification tarifaire applicable, la valeur de ces matières non originaires est prise en compte dans le calcul de la teneur en valeur régionale du produit selon la méthode précisée pour celui-ci;

d) le produit satisfait aux autres exigences applicables du présent règlement.

(2) Pour l'application du paragraphe (1), le produit n'a pas à satisfaire aux exigences énoncées dans une autre règle lorsque :

a) l'annexe I prévoit deux ou plusieurs règles possibles à l'égard du poste tarifaire dans lequel il est classé;

b) il est, conformément au paragraphe (1), considéré comme un produit originaire en vertu de l'une de ces règles.

(3) Dans le cas d'un produit de la position 24.02, le pourcentage prévu au paragraphe (1) est de neuf pour cent au lieu de sept pour cent.

(4) Les paragraphes (1) et (2) ne s'appliquent pas :

a) aux matières non originaires du chapitre 4 ou de l'un des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51,

1901.90.53, 1901.90.54 and 1901.90.59 that is used in the production of a good of Chapter 4;

(b) a non-originating material of Chapter 4 or of any of tariff item Nos. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 and 1901.90.59 that is used in the production of a good of any of tariff item Nos. 1901.10.20, 1901.20.11, 1901.20.12, 1901.20.21, 1901.20.22, 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 and 1901.90.59, heading 21.05 and tariff item Nos. 2106.90.31, 2106.90.32, 2106.90.33, 2106.90.34, 2106.90.35, 2106.90.93, 2106.90.94, 2106.90.95, 2202.90.41, 2202.90.42, 2202.90.43, 2202.90.49, 2309.90.31, 2309.90.32, 2309.90.33, 2309.90.35 and 2309.90.36;

(c) a non-originating material of any of heading 08.05 and subheadings 2009.11 through 2009.39 that is used in the production of a good of any of subheadings 2009.11 through 2009.39 and tariff item Nos. 2106.90.91 and 2202.90.31;

(d) a non-originating material of Chapter 9 that is used in the production of a good of tariff item No. 2101.11.10;

(e) a non-originating material of Chapter 15 that is used in the production of a good of any of headings 15.01 through 15.08, 15.12, 15.14 and 15.15;

(f) a non-originating material of heading 17.01 that is used in the production of a good of any of headings 17.01 through 17.03;

(g) a non-originating material of Chapter 17 or heading 18.05 that is used in the production of a good of subheading 1806.10;

(h) a non-originating material of any of headings 22.03 through 22.08 that is used in the production of a good of any of headings 22.07 through 22.08;

(i) a non-originating material that is used in the production of any of non-portable gas stoves or ranges of subheading 7321.11 or 7321.19, subheadings 8415.10, 8415.20 through 8415.83, 8418.10 through 8418.21, household type, refrigerators, other than electrical absorption type, of subheading 8418.29, subheadings 8418.30 through 8418.40, 8421.12, 8422.11, 8450.11 through 8450.20 and 8451.21 through 8451.29 and tariff item Nos. 8479.89.41, 8479.89.49 and 8516.60.20;

(j) a printed circuit assembly that is a non-originating material used in the production of a good, where the applicable change in tariff classification for the good

1901.90.52, 1901.90.53, 1901.90.54 et 1901.90.59 qui sont utilisées dans la production d'un produit du chapitre 4;

b) aux matières non originaires du chapitre 4 ou de l'un des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 et 1901.90.59 qui sont utilisées dans la production d'un produit de l'un des numéros tarifaires 1901.10.20, 1901.20.11, 1901.20.12, 1901.20.21, 1901.20.22, 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 et 1901.90.59, de la position 21.05 ou de l'un des numéros tarifaires 2106.90.31, 2106.90.32, 2106.90.33, 2106.90.34, 2106.90.35, 2106.90.93, 2106.90.94, 2106.90.95, 2202.90.41, 2202.90.42, 2202.90.43, 2202.90.49, 2309.90.31, 2309.90.32, 2309.90.33, 2309.90.35 et 2309.90.36;

c) aux matières non originaires de la position ou des sous-positions 2009.11 à 2009.30 qui sont utilisées dans la production d'un produit de l'une des sous-positions 2009.11 à 2009.30 ou des numéros tarifaires 2106.90.91 ou 2202.90.31;

d) aux matières non originaires du chapitre 9 qui sont utilisées dans la production d'un produit du numéro tarifaire 2101.11.10;

e) aux matières non originaires du chapitre 15 qui sont utilisées dans la production d'un produit de l'une des positions 15.01 à 15.08, 15.12, 15.14 et 15.15;

f) aux matières non originaires de la position 17.01 qui sont utilisées dans la production d'un produit de l'une des positions 17.01 à 17.03;

g) aux matières non originaires du chapitre 17 ou de la position 18.05 qui sont utilisées dans la production d'un produit de la sous-position 1806.10;

h) aux matières non originaires des positions 22.03 à 22.08 qui sont utilisées dans la production d'un produit de l'une des positions 22.07 à 22.08;

i) aux matières non originaires qui sont utilisées dans la production de l'un ou l'autre des poêles ou cuisinières à gaz non portables de la sous-position 7321.11 ou 7321.19, des sous-positions 8415.10, 8415.20 à 8415.83, 8418.10 à 8418.21, des réfrigérateurs de type ménager autres qu'à absorption électrique de la sous-position 8418.29, des sous-positions 8418.30 à 8418.40, 8421.12, 8422.11, 8450.11 à 8450.20 et 8451.21 à 8451.29 et des numéros tarifaires 8479.89.41, 8479.89.49 et 8516.60.20;

places restrictions on the use of that non-originating material, such as by prohibiting, or limiting the quantity of, that non-originating material;

(k) a non-originating material that is a single juice ingredient of heading 20.09 that is used in the production of a good of any of subheading 2009.90 and tariff item Nos. 2106.90.92 and 2202.90.32;

(l) a non-originating material that is used in the production of a good of any of Chapters 1 through 27, unless the non-originating material is of a different subheading than the good for which origin is being determined under this section; or

(m) a non-originating material that is used in the production of a good of any of Chapters 50 through 63.

(5) A good that is subject to a regional value-content requirement shall be considered to originate in the territory of a NAFTA country and shall not be required to satisfy that requirement where

(a) the value of all non-originating materials used in the production of the good is not more than seven per cent

(i) of the transaction value of the good determined in accordance with Schedule II with respect to the transaction in which the producer of the good sold the good, adjusted to an F.O.B. basis, or

(ii) of the total cost of the good, where there is no transaction value for the good under subsection 2(1) of Schedule III or the transaction value of the good is unacceptable under subsection 2(2) of that Schedule; and

(b) the good satisfies all other applicable requirements of these Regulations.

(6) A good of any of Chapters 50 through 63, that does not originate in the territory of a NAFTA country because certain fibres or yarns that are used in the production of the component of the good that determines the tariff classification of the good do not undergo an applicable change in tariff classification as a result of production occurring entirely in the territory of one or more of the

j) aux assemblages de circuits imprimés qui sont des matières non originaires utilisées dans la production d'un produit, dans le cas où le changement de classification tarifaire applicable à l'égard du produit impose des restrictions quant à l'utilisation de ces matières non originaires, notamment en les interdisant ou en limitant leur quantité;

k) aux matières non originaires qui constituent l'ingrédient unique d'un jus de la position 20.09 et qui sont utilisées dans la production d'un produit de la sous-position 2009.90 ou des numéros tarifaires 2106.90.92 ou 2202.90.32;

l) aux matières non originaires qui sont utilisées dans la production d'un produit de l'un des chapitres 1 à 27, à moins qu'elles ne relèvent d'une sous-position différente de celle du produit dont l'origine est déterminée en application du présent article;

m) aux matières non originaires qui sont utilisées dans la production d'un produit de l'un des chapitres 50 à 63.

(5) Un produit assujéti à une prescription de teneur en valeur régionale est considéré comme originaire du territoire d'un pays ALÉNA et n'a pas à satisfaire à cette prescription si les conditions suivantes sont réunies :

a) la valeur de toutes les matières non originaires utilisées dans la production du produit ne dépasse pas sept pour cent :

(i) soit de la valeur transactionnelle du produit, déterminée conformément à l'annexe II pour l'opération au cours de laquelle le producteur du produit a vendu celui-ci, rajustée en fonction d'une base FAB,

(ii) soit du coût total du produit, lorsqu'il n'y a pas de valeur transactionnelle pour le produit aux termes du paragraphe 2(1) de l'annexe III ou lorsque la valeur transactionnelle du produit est inacceptable en vertu du paragraphe 2(2) de cette annexe;

b) le produit satisfait aux autres exigences applicables du présent règlement.

(6) Un produit de l'un des chapitres 50 à 63, qui n'est pas originaire du territoire d'un pays ALÉNA parce que certains fils ou fibres utilisés dans la production de la composante du produit qui en détermine la classification tarifaire ne subissent pas de changement de classification tarifaire applicable, par suite de la production effectuée entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA, est considéré comme originaire du territoire

NAFTA countries, shall be considered to originate in the territory of a NAFTA country if

- (a)** the total weight of all those fibres or yarns is not more than seven per cent of the total weight of that component; and
- (b)** the good satisfies all other applicable requirements of these Regulations.

(7) For purposes of subsection (6),

- (a)** the component of a good that determines the tariff classification of that good shall be identified in accordance with the first of the following General Rules for the Interpretation of the Harmonized System under which the identification can be determined, namely, Rule 3(b), Rule 3(c) and Rule 4; and
- (b)** where the component of the good that determines the tariff classification of the good is a blend of two or more yarns or fibres, all yarns and fibres used in the production of the component shall be taken into account in determining the weight of fibres and yarns in that component.

(8) For purposes of subsections (1) and (5), the value of non-originating materials shall be determined in accordance with subsections 7(1) through (4).

(9) For purposes of paragraph (1)(b) and subparagraph (5)(a)(ii), the total cost of a good shall be, at the choice of the producer of the good,

- (a)** the total cost incurred with respect to all goods produced by the producer that can be reasonably allocated to that good in accordance with Schedule VII; or
- (b)** the aggregate of each cost that forms part of the total cost incurred with respect to that good that can be reasonably allocated to that good in accordance with Schedule VII.

(10) Total cost under subsection (9) consists of the costs referred to in subsection 2(6), and is calculated in accordance with that subsection and subsection 2(7).

(11) For purposes of determining the value under subsection (1) of non-originating materials that do not undergo an applicable change in tariff classification, where Schedule X is not being used to determine the value of those non-originating materials,

- (a)** if the value of those non-originating materials is being determined as a percentage of the transaction value of the good and the producer chooses under

d'un pays ALÉNA si les conditions suivantes sont réunies :

- a)** le poids total de l'ensemble des fils ou des fibres n'est pas supérieur à sept pour cent du poids total de cette composante;
- b)** le produit satisfait aux autres exigences applicables du présent règlement.

(7) Pour l'application du paragraphe (6) :

- a)** l'identification de la composante d'un produit qui en détermine la classification tarifaire est effectuée conformément à la première des Règles générales suivantes pour l'interprétation du Système harmonisé qui permet cette identification : la règle 3b), la règle 3c) et la règle 4;
- b)** lorsque la composante du produit qui en détermine la classification tarifaire est un mélange de deux ou plusieurs fils ou fibres, tous les fils et fibres utilisés dans la production de la composante sont pris en compte pour la détermination du poids des fils et des fibres contenus dans celle-ci.

(8) Pour l'application des paragraphes (1) et (5), la valeur des matières non originaires est déterminée en conformité avec les paragraphes 7(1) à (4).

(9) Pour l'application de l'alinéa (1)b) et du sous-alinéa (5)a)(ii), le coût total du produit est égal, au choix du producteur :

- a)** soit au coût total supporté par lui à l'égard de tous ses produits qui peut être imputé de façon raisonnable à ce produit en conformité avec l'annexe VII;
- b)** soit à l'ensemble des coûts dont chacun fait partie du coût total supporté à l'égard de ce produit et peut être imputé de façon raisonnable à celui-ci en conformité avec l'annexe VII.

(10) Le coût total visé au paragraphe (9) correspond à l'ensemble des coûts mentionnés au paragraphe 2(6) et se calcule conformément à ce paragraphe et au paragraphe 2(7).

(11) Aux fins de la détermination, aux termes du paragraphe (1), de la valeur des matières non originaires qui ne subissent pas de changement de classification tarifaire applicable, lorsque leur valeur n'est pas déterminée en application de l'annexe X :

- a)** si leur valeur est déterminée en pourcentage de la valeur transactionnelle du produit et qu'aux termes du paragraphe 6(10) le producteur choisit d'utiliser l'une

subsection 6(10) that one of the methods set out in Schedule IX be used to determine the value of those non-originating materials for purposes of calculating the regional value content of the good, the value of those non-originating materials shall be determined in accordance with that method;

(b) if

(i) the value of those non-originating materials is being determined as a percentage of the total cost of the good,

(ii) under the rule in which the applicable change in tariff classification is specified, the good is also subject to a regional value-content requirement and paragraph (5)(a) does not apply with respect to that good,

(iii) the regional value content of the good is calculated on the basis of the net cost method, and

(iv) the producer elects under subsection 6(15), 11(1), (3) or (6), 12(1) or 13(4) that the regional value content of the good be calculated over a period,

the value of those non-originating materials shall be the sum of the values of non-originating materials determined in accordance with that election, divided by the number of units of the goods with respect to which the election is made;

(c) if

(i) the value of those non-originating materials is being determined as a percentage of the total cost of the good,

(ii) under the rule in which the applicable change in tariff classification is specified, the good is not also subject to a regional value-content requirement or paragraph (5)(a) applies with respect to that good, and

(iii) the producer elects under paragraph 2(7)(b) that, for purposes of subsection 5(9), the total cost of the good be calculated over a period,

the value of those non-originating materials shall be the sum of the values of non-originating materials divided by the number of units produced during that period; and

(d) in any other case, the value of those non-originating materials may, at the choice of the producer, be determined in accordance with one of the methods set out in Schedule IX.

des méthodes prévues à l'annexe IX pour déterminer leur valeur aux fins du calcul de la teneur en valeur régionale, leur valeur est déterminée selon cette méthode;

b) si, à la fois :

(i) leur valeur est déterminée en pourcentage du coût total du produit,

(ii) le produit est également assujéti à une prescription de teneur en valeur régionale aux termes de la règle qui prévoit le changement de classification tarifaire applicable et que l'alinéa (5)a) ne s'applique pas à ce produit,

(iii) la teneur en valeur régionale du produit est calculée selon la méthode du coût net,

(iv) le producteur choisit aux termes des paragraphes 6(15), 11(1), (3) ou (6), 12(1) ou 13(4) de calculer la teneur en valeur régionale du produit pour une période donnée,

leur valeur est égale à la somme des valeurs des matières non originaires, déterminées selon ce choix, divisée par le nombre d'unités des produits visés par le choix;

c) si, à la fois :

(i) leur valeur est déterminée en pourcentage du coût total du produit,

(ii) le produit n'est pas également assujéti à une prescription de teneur en valeur régionale aux termes de la règle qui prévoit le changement de classification tarifaire applicable ou que l'alinéa (5)a) s'applique à ce produit,

(iii) le producteur choisit aux termes de l'alinéa 2(7)b), pour l'application du paragraphe 5(9), de calculer le coût total du produit pour une période donnée,

leur valeur est égale à la somme des valeurs des matières non originaires divisée par le nombre d'unités produites au cours de cette période;

d) dans tout autre cas, leur valeur peut, au choix du producteur, être déterminée selon l'une des méthodes prévues à l'annexe IX.

(12) For purposes of subsection (5), the value of the non-originating materials used in the production of the good may, at the choice of the producer, be determined in accordance with one of the methods set out in Schedule IX.

(13) Each of the following examples is an “Example” as referred to in subsection 2(4).

Example 1: subsection 5(1)

Producer A, located in a NAFTA country, uses originating materials and non-originating materials in the production of copper anodes of heading 74.02. The rule set out in Schedule I for heading 74.02 specifies a change in tariff classification from any other chapter. There is no applicable regional value-content requirement for this heading. Therefore, in order for the copper anode to qualify as an originating good under the rule set out in Schedule I, Producer A may not use in the production of the copper anode any non-originating material of Chapter 74.

All of the materials used in the production of the copper anode are originating materials, with the exception of a small amount of copper scrap of heading 74.04, that is in the same chapter as the copper anode. Under subsection 5(1), if the value of the non-originating copper scrap does not exceed seven per cent of the transaction value of the copper anode or the total cost of the copper anode, whichever is applicable, the copper anode would be considered an originating good.

Example 2: subsection 5(2)

Producer A, located in a NAFTA country, uses originating materials and non-originating materials in the production of ceiling fans of subheading 8414.51. There are two alternative rules set out in Schedule I for subheading 8414.51, one of which specifies a change in tariff classification from any other heading. The other rule specifies both a change in tariff classification from the subheading under which parts of the ceiling fans are classified and a regional value-content requirement. Therefore, in order for the ceiling fan to qualify as an originating good under the first of the alternative rules, all of the materials that are classified under the subheading for parts of ceiling fans and used in the production of the completed ceiling fan must be originating materials.

In this case, all of the non-originating materials used in the production of the ceiling fan satisfy the change in tariff classification set out in the rule that specifies a change in tariff classification from any other heading, with the exception of one non-originating material that

(12) Pour l'application du paragraphe (5), la valeur des matières non originaires utilisées dans la production du produit peut, au choix du producteur, être déterminée selon l'une des méthodes prévues à l'annexe IX.

(13) Les exemples qui suivent sont visés par le paragraphe 2(4).

Exemple 1 : paragraphe 5(1)

Le producteur A, se trouvant dans un pays ALÉNA, utilise des matières originaires et des matières non originaires dans la production d'anodes en cuivre de la position 74.02. La règle énoncée à l'annexe I à l'égard de la position 74.02 prévoit un changement de classification tarifaire de tout autre chapitre. Aucune prescription de teneur en valeur régionale ne s'applique à cette position. En conséquence, pour que l'anode en cuivre soit admissible à titre de produit originaire conformément à la règle énoncée à l'annexe I, le producteur A ne peut utiliser dans la production de celle-ci aucune matière non originaire du chapitre 74.

Toutes les matières utilisées dans la production de l'anode en cuivre sont des matières originaires, sauf une petite quantité de débris de cuivre de la position 74.04, qui figure dans le même chapitre que l'anode en cuivre. Selon le paragraphe 5(1), si la valeur des débris de cuivre non originaires ne dépasse pas sept pour cent de la valeur transactionnelle de l'anode en cuivre ou du coût total de l'anode en cuivre, selon le cas, l'anode en cuivre est considérée comme un produit originaire.

Exemple 2 : paragraphe 5(2)

Le producteur A, se trouvant dans un pays ALÉNA, utilise des matières originaires et des matières non originaires dans la production de ventilateurs plafonniers de la sous-position 8414.51. L'annexe I prévoit deux règles possibles à l'égard de cette sous-position, dont l'une prescrit un changement de classification tarifaire de toute autre position et l'autre prévoit à la fois un changement de classification tarifaire de la sous-position dans laquelle les pièces des ventilateurs plafonniers sont classées et une prescription de teneur en valeur régionale. Par conséquent, pour que les ventilateurs plafonniers soient admissibles à titre de produits originaires en application de la première de ces deux règles, toutes les matières classées dans la sous-position dont relèvent les pièces des ventilateurs plafonniers et utilisées dans la production des produits finis doivent être des matières originaires.

Dans la présente situation, toutes les matières non originaires utilisées dans la production des ventilateurs plafonniers satisfont à l'exigence de changement de classification tarifaire figurant dans la première règle — qui prévoit un changement de classification tarifaire

is classified under the subheading for parts of ceiling fans. Under subsection 5(1), if the value of the non-originating material that does not satisfy the change in tariff classification specified in the first rule does not exceed seven per cent of the transaction value of the ceiling fan or the total cost of the ceiling fan, whichever is applicable, the ceiling fan would be considered an originating good. Therefore, under subsection 5(2), the ceiling fan would not be required to satisfy the alternative rule that specifies both a change in tariff classification and a regional value-content requirement.

Example 3: subsection 5(2)

Producer A, located in a NAFTA country, uses originating materials and non-originating materials in the production of plastic bags of subheading 3923.29. The rule set out in Schedule I for subheading 3923.29 specifies both a change in tariff classification from any other heading, except from subheading 3920.20 or 3920.71, under which certain plastic materials are classified, and a regional value-content requirement. Therefore, with respect to that part of the rule that specifies a change in tariff classification, in order for the plastic bag to qualify as an originating good, any plastic materials that are classified under subheading 3920.20 or 3920.71 and that are used in the production of the plastic bag must be originating materials.

In this case, all of the non-originating materials used in the production of the plastic bag satisfy the specified change in tariff classification, with the exception of a small amount of plastic materials classified under subheading 3920.71. Subsection 5(1) provides that the plastic bag can be considered an originating good if the value of the non-originating plastic materials that do not satisfy the specified change in tariff classification does not exceed seven per cent of the transaction value of the plastic bag or the total cost of the plastic bag, whichever is applicable. In this case, the value of those non-originating materials that do not satisfy the specified change in tariff classification does not exceed the seven per cent limit.

However, the rule set out in Schedule I for subheading 3923.29 specifies both a change in tariff classification and a regional value-content requirement. Therefore, under paragraph 5(1)(c), in order to be considered an originating good, the plastic bag must also, except as otherwise provided in subsection 5(5), satisfy the regional value-content requirement specified in that rule. As provided in paragraph 5(1)(c), the value of the non-originating materials that do not satisfy the specified

de toute autre position —, à l'exception d'une matière non originaire classée dans la sous-position visant les pièces des ventilateurs plafonniers. Selon le paragraphe 5(1), si la valeur de la matière non originaire qui ne satisfait pas à l'exigence de changement de classification tarifaire figurant dans la première règle ne dépasse pas sept pour cent de la valeur transactionnelle des ventilateurs plafonniers (ou de leur coût total, selon le cas), les produits sont considérés comme des produits originaires. Ils n'ont donc pas à satisfaire, selon le paragraphe 5(2), à l'autre règle prévoyant à la fois un changement de classification tarifaire et une prescription de teneur en valeur régionale.

Exemple 3 : paragraphe 5(2)

Le producteur A, se trouvant dans un pays ALÉNA, utilise des matières originaires et des matières non originaires dans la production de sacs en plastique de la sous-position 3923.29. La règle énoncée à l'annexe I à l'égard de cette sous-position prévoit à la fois un changement de classification tarifaire de toute autre position, à l'exception des sous-positions 3920.20 ou 3920.71 dont relèvent certaines matières plastiques, et une prescription de teneur en valeur régionale. Relativement à la partie de la règle prescrivant un changement de classification tarifaire, il faut donc, pour que les sacs en plastique soient admissibles à titre de produits originaires, que toutes les matières plastiques classées dans les sous-positions 3920.20 ou 3920.71 et utilisées dans la production des sacs soient des matières originaires.

Dans la présente situation, toutes les matières non originaires utilisées dans la production des sacs en plastique satisfont au changement prescrit de classification tarifaire, à l'exception d'une petite quantité de matières plastiques de la sous-position 3920.71. Selon le paragraphe 5(1), les sacs en plastique peuvent être considérés comme produits originaires si la valeur des matières plastiques non originaires qui ne satisfont pas à l'exigence de changement de classification tarifaire ne dépasse pas sept pour cent de la valeur transactionnelle des produits ou de leur coût total, selon le cas. Dans le présent cas, la valeur des matières ne satisfaisant pas à l'exigence de changement de classification tarifaire ne dépasse pas ce pourcentage.

Toutefois, la règle énoncée à l'annexe I à l'égard de la sous-position 3923.29 prévoit à la fois un changement de classification tarifaire et une prescription de teneur en valeur régionale. Il faut donc, pour que les sacs en plastique soient considérés comme produits originaires, qu'ils satisfassent également à la prescription applicable de teneur en valeur régionale, sauf disposition contraire du paragraphe 5(5). Ainsi que le prévoit l'alinéa 5(1)(c), la valeur des matières non originaires qui ne satisfont

change in tariff classification, together with the value of all other non-originating materials used in the production of the plastic bag, will be taken into account in calculating the regional value content of the plastic bag.

Example 4: subsection 5(5)

Producer A, located in a NAFTA country, primarily uses originating materials in the production of shoes of heading 64.05. The rule set out in Schedule I for heading 64.05 specifies both a change in tariff classification from any subheading other than subheadings 6401.10 through 6406.10 and a regional value-content requirement.

With the exception of a small amount of materials of Chapter 39, all of the materials used in the production of the shoes are originating materials.

Under subsection 5(5), if the value of all of the non-originating materials used in the production of the shoes does not exceed seven per cent of the transaction value of the shoes or the total cost of the shoes, whichever is applicable, the shoes are not required to satisfy the regional value-content requirement specified in the rule set out in Schedule I in order to be considered originating goods.

Example 5: subsection 5(5)

Producer A, located in a NAFTA country, produces barbers' chairs of subheading 9402.10. The rule set out in Schedule I for goods of heading 94.02 specifies a change in tariff classification from any other chapter. All of the materials used in the production of these chairs are originating materials, with the exception of a small quantity of non-originating materials that are classified as parts of barbers' chairs. These parts undergo no change in tariff classification because subheading 9402.10 provides for both barbers' chairs and their parts.

Although Producer A's barbers' chairs do not qualify as originating goods under the rule set out in Schedule I, paragraph 4(4)(b) provides, among other things, that, where there is no change in tariff classification from the non-originating materials to the goods because the subheading under which the goods are classified provides for both the goods and their parts, the goods shall qualify as originating goods if they satisfy a specified regional value-content requirement.

However, under subsection 5(5), if the value of the non-originating materials does not exceed seven per cent of the transaction value of the barbers' chairs or the total

pas au changement prescrit de classification tarifaire et la valeur de toutes les autres matières non originaires utilisées dans la production des sacs en plastique sont prises en compte dans le calcul de la teneur en valeur régionale du produit.

Exemple 4 : paragraphe 5(5)

Le producteur A, se trouvant dans un pays ALÉNA, utilise principalement des matières originaires dans la production de chaussures de la position 64.05. La règle prévue à l'annexe I à l'égard de cette position prescrit à la fois un changement de classification tarifaire de toute sous-position, sauf des sous-positions 6401.10 à 6406.10, et une prescription de teneur en valeur régionale.

À l'exception d'une petite quantité de matières du chapitre 39, toutes les matières utilisées dans la production des chaussures sont des matières originaires.

En vertu du paragraphe 5(5), si la valeur des matières non originaires utilisées dans la production des chaussures ne dépasse pas sept pour cent de leur valeur transactionnelle ou de leur coût total, selon le cas, les produits n'ont pas à satisfaire à la prescription de teneur en valeur régionale énoncée dans la règle de l'annexe I pour être considérés comme produits originaires.

Exemple 5 : paragraphe 5(5)

Le producteur A, se trouvant dans un pays ALÉNA, produit des fauteuils pour salons de coiffure de la sous-position 9402.10. La règle de l'annexe I visant les produits de la position 94.02 prescrit un changement de classification tarifaire de tout autre chapitre. Toutes les matières utilisées dans la production de ces fauteuils sont des matières originaires, à l'exception d'une petite quantité de matières non originaires classées comme pièces de fauteuils pour salons de coiffure. Ces pièces ne subissent aucun changement de classification tarifaire parce que la sous-position 9402.10 vise à la fois les fauteuils pour salons de coiffure et leurs pièces.

Bien que les fauteuils pour salons de coiffure du producteur A ne soient pas admissibles à titre de produits originaires selon la règle énoncée à l'annexe I, l'alinéa 4(4)(b) prévoit, entre autres, que dans le cas où il n'y a pas de changement de classification tarifaire par suite de la transformation des matières non originaires en produits parce que la sous-position dont relèvent les produits vise à la fois les produits et leurs pièces, les produits sont admissibles à titre de produits originaires s'ils sont conformes à la prescription applicable de teneur en valeur régionale.

Toutefois, en vertu du paragraphe 5(5), si la valeur des matières non originaires ne dépasse pas sept pour cent de la valeur transactionnelle des fauteuils pour salons

cost of the barbers' chairs, whichever is applicable, the barbers' chairs will be considered originating goods and are not required to satisfy the regional value-content requirement set out in subparagraph 4(4)(b)(v).

Example 6: subsections 5(6) and (7)

Producer A, located in a NAFTA country, produces women's dresses of subheading 6204.41 from fine wool fabric of heading 51.12. This fine wool fabric, also produced by Producer A, is the component of the dress that determines its tariff classification under subheading 6204.41.

The rule set out in Schedule I for subheading 6204.41, under which the dress is classified, specifies both a change in tariff classification from any other chapter, except from those headings and chapters under which certain yarns and fabrics, including combed wool yarn and wool fabric, are classified, and a requirement that the good be cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

Therefore, with respect to that part of the rule that specifies a change in tariff classification, in order for the dress to qualify as an originating good, the combed wool yarn and the fine wool fabric made therefrom that are used by Producer A in the production of the dress must be originating materials.

At one point Producer A uses a small quantity of non-originating combed wool yarn in the production of the fine wool fabric. Under subsection 5(6), if the total weight of the non-originating combed wool yarn does not exceed seven per cent of the total weight of all the yarn used in the production of the component of the dress that determines its tariff classification, that is, the wool fabric, the dress would be considered an originating good.

SOR/95-382, s. 1; SOR/2000-86, s. 2; SOR/2002-27, ss. 2, 99; SOR/2009-188, s. 1.

PART III

Regional Value Content

6 (1) Except as otherwise provided in subsection (6), the regional value content of a good shall be calculated, at the choice of the exporter or producer of the good, on the basis of either the transaction value method or the net cost method.

(2) The transaction value method for calculating the regional value content of a good is as follows:

$$RVC = \frac{TV - VNM}{TV} \times 100$$

de coiffure ou de leur coût total, selon le cas, ceux-ci sont considérés comme produits originaires et n'ont pas à satisfaire à la prescription de teneur en valeur régionale énoncée au sous-alinéa 4(4)b)(v).

Exemple 6 : paragraphes 5(6) et (7)

Le producteur A, se trouvant dans un pays ALÉNA, produit des robes pour femmes de la sous-position 6204.01 avec un tissu de laine fine de la position 51.12. Ce tissu de laine fine, également produit par le producteur A, est la composante de la robe qui en détermine la classification tarifaire dans la sous-position 6204.41.

La règle énoncée à l'annexe I à l'égard de la sous-position 6204.41, dont relève la robe, prévoit un changement de classification tarifaire de tout autre chapitre, sauf dans le cas des positions et chapitres visant certains fils et tissus, y compris les fils de laine peignée et les tissus de laine, et exige que le produit soit coupé et cousu ou autrement assemblé dans le territoire de l'un ou plusieurs des pays ALÉNA.

En conséquence, en ce qui a trait à la partie de la règle qui prévoit un changement de classification tarifaire, pour que la robe soit admissible à titre de produit originaire, les fils de laine peignée et le tissu de laine fine fabriqué à partir de ceux-ci que le producteur utilise dans la production de la robe doivent être des matières originaires.

À un moment donné, le producteur A utilise une petite quantité de fils de laine peignée non originaires dans la production du tissu de laine fine. En vertu du paragraphe 5(6), si le poids total des fils de laine peignée non originaires n'est pas supérieur à sept pour cent du poids total de tous les fils utilisés dans la production de la composante de la robe qui en détermine la classification tarifaire, soit le tissu de laine, la robe est considérée comme produit originaire.

DORS/95-382, art. 1; DORS/2000-86, art. 2; DORS/2002-27, art. 2 et 99; DORS/2009-188, art. 1.

PARTIE III

Teneur en valeur régionale

6 (1) Sauf disposition contraire du paragraphe (6), la teneur en valeur régionale d'un produit est calculée, au choix de l'exportateur ou du producteur du produit, selon la méthode de la valeur transactionnelle ou selon la méthode du coût net.

(2) La méthode de la valeur transactionnelle servant au calcul de la teneur en valeur régionale d'un produit correspond à la formule suivante :

$$TVR = \frac{VT - VMN}{VT} \times 100$$

where

RVC is the regional value content of the good, expressed as a percentage;

TV is the transaction value of the good, determined in accordance with Schedule II with respect to the transaction in which the producer of the good sold the good, adjusted to an F.O.B. basis; and

VNM is the value of non-originating materials used by the producer in the production of the good, determined in accordance with section 7.

(3) The net cost method for calculating the regional value content of a good is as follows:

$$\text{RVC} = \frac{\text{NC} - \text{VNM}}{\text{NC}} \times 100$$

where

RVC is the regional value content of the good, expressed as a percentage;

NC is the net cost of the good, calculated in accordance with subsection (11); and

VNM is the value of non-originating materials used by the producer in the production of the good, determined, except as otherwise provided in sections 9 and 10, in accordance with section 7.

(4) Except as otherwise provided in section 9 and paragraph 10(1)(d), for purposes of calculating the regional value content of a good under subsection (2) or (3), the value of non-originating materials used by a producer in the production of the good shall not include

(a) the value of any non-originating materials used by another producer in the production of originating materials that are subsequently acquired and used by the producer of the good in the production of that good; or

(b) the value of any non-originating materials used by the producer in the production of a self-produced material that is an originating material and is designated as an intermediate material.

(5) For purposes of subsection (4),

(a) in the case of any self-produced material that is not designated as an intermediate material, only the value of any non-originating materials used in the production of the self-produced material shall be included in the value of non-originating materials used in the production of the good; and

où

TVR représente la teneur en valeur régionale du produit, exprimée en pourcentage;

VT la valeur transactionnelle du produit, déterminée conformément à l'annexe II relativement à l'opération au cours de laquelle le producteur du produit a vendu celui-ci, rajustée en fonction d'une base FAB;

VMN la valeur des matières non originaires utilisées par le producteur dans la production du produit, déterminée conformément à l'article 7.

(3) La méthode du coût net servant au calcul de la teneur en valeur régionale d'un produit correspond à la formule suivante :

$$\text{TVR} = \frac{\text{CN} - \text{VMN}}{\text{CN}} \times 100$$

où

TVR représente la teneur en valeur régionale du produit, exprimée en pourcentage;

CN le coût net du produit, calculé conformément au paragraphe (11);

VMN la valeur des matières non originaires utilisées par le producteur dans la production du produit, déterminée conformément à l'article 7, sauf disposition contraire des articles 9 et 10.

(4) Sauf disposition contraire de l'article 9 et de l'alinéa 10(1)(d), aux fins du calcul de la teneur en valeur régionale d'un produit selon les paragraphes (2) ou (3), les valeurs suivantes ne peuvent être incluses dans la valeur des matières non originaires utilisées par le producteur dans la production du produit :

a) la valeur des matières non originaires utilisées par un autre producteur pour produire des matières originaires qui sont subséquentement acquises et utilisées par le producteur du produit dans la production de celui-ci;

b) la valeur des matières non originaires utilisées par le producteur pour produire une matière auto-produite qui constitue une matière originaire et qui est désignée comme matière intermédiaire.

(5) Pour l'application du paragraphe (4) :

a) lorsqu'une matière auto-produite n'est pas désignée comme matière intermédiaire, seule la valeur des matières non originaires utilisées dans la production de celle-ci est incluse dans la valeur des matières non originaires utilisées dans la production du produit;

(b) where a self-produced material that is designated as an intermediate material and is an originating material is used by the producer of the good with non-originating materials (whether or not those non-originating materials are produced by that producer) in the production of the good, the value of those non-originating materials shall be included in the value of non-originating materials.

(6) The regional value content of a good shall be calculated only on the basis of the net cost method where

(a) there is no transaction value for the good under subsection 2(1) of Schedule III;

(b) the transaction value of the good is unacceptable under subsection 2(2) of Schedule III;

(c) the good is sold by the producer to a related person and the volume, by units of quantity, of sales by that producer of identical goods or similar goods, or any combination thereof, to related persons during the six month period immediately preceding the month in which the good is sold exceeds 85 per cent of the producer's total sales to all persons, whether or not related and regardless of location, of identical goods or similar goods, or any combination thereof, during that period;

(d) the good is

(i) a motor vehicle of any of headings 87.01 and 87.02, subheadings 8703.21 through 8703.90 and headings 87.04, 87.05 and 87.06,

(ii) a good of a tariff provision listed in Schedule IV or an automotive component assembly, automotive component, sub-component or listed material, and is for use in a motor vehicle referred to in subparagraph (i), either as original equipment or as an after-market part,

(iii) a good of any of subheadings 6401.10 through 6406.10, or

(iv) a good of heading 84.69;

(e) the exporter or producer chooses to accumulate with respect to the good in accordance with section 14; or

(f) the good is an intermediate material and is subject to a regional value-content requirement.

b) lorsqu'une matière auto-produite qui est désignée comme matière intermédiaire et qui constitue une matière originaire est utilisée par le producteur du produit avec des matières non originaires (produites ou non par lui) dans la production du produit, la valeur de ces matières non originaires est incluse dans la valeur des matières non originaires.

(6) La teneur en valeur régionale d'un produit est obligatoirement calculée suivant la méthode du coût net lorsque, selon le cas :

a) il n'y a pas de valeur transactionnelle pour le produit aux termes du paragraphe 2(1) de l'annexe III;

b) la valeur transactionnelle du produit est inacceptable en vertu du paragraphe 2(2) de l'annexe III;

c) le produit est vendu par le producteur à une personne liée et le volume, exprimé en unités quantitatives, des ventes de produits identiques ou de produits similaires, ou de toute combinaison de ceux-ci, réalisées par lui en faveur de personnes liées au cours de la période de six mois précédant le mois où le produit en question est vendu dépasse 85 pour cent de ses ventes totales de produits identiques ou de produits similaires, ou de toute combinaison de ceux-ci, réalisées pendant cette période en faveur de toutes personnes, qu'il s'agisse ou non de personnes liées et quel que soit le lieu où elles se trouvent;

d) le produit est :

(i) soit un véhicule automobile des positions 87.01 ou 87.02, de l'une des sous-positions 8703.21 à 8703.90 ou des positions 87.04, 87.05 ou 87.06,

(ii) soit un produit d'un poste tarifaire énuméré à l'annexe IV ou un montage de composantes d'automobile, une composante d'automobile, une sous-composante ou une matière répertoriée, et est destiné à être utilisé dans un véhicule automobile mentionné au sous-alinéa (i) à titre d'élément d'origine ou de pièce destinée au marché du service après-vente,

(iii) soit un produit de l'une des sous-positions 6401.10 à 6406.10,

(iv) soit un produit de la position 84.69;

e) l'exportateur ou le producteur choisit de cumuler la production relativement au produit conformément à l'article 14;

(7) If the exporter or producer of a good calculates the regional value content of the good on the basis of the transaction value method and the customs administration of a NAFTA country subsequently notifies that exporter or producer in writing, during the course of a verification of origin, that

(a) the transaction value of the good, as determined by the exporter or producer, is required to be adjusted under section 4 of Schedule II or is unacceptable under subsection 2(2) of Schedule III, there is no transaction value for the good under subsection 2(1) of Schedule III or the transaction value method may not be used because of the application of paragraph (6)(c), or

(b) the value of any material used in the production of the good, as determined by the exporter or producer, is required to be adjusted under section 5 of Schedule VIII or is unacceptable under subsection 2(3) of Schedule VIII, or there is no transaction value for the material under subsection 2(2) of Schedule VIII or the transaction value method may not be used to calculate the regional value content of the material because of the application of paragraph (6)(c),

the exporter or producer may choose that the regional value content of the good be calculated on the basis of the net cost method, in which case the calculation must be made within 60 days after the producer receives the notification, or such longer period as that customs administration specifies.

(8) If the exporter or producer of a good chooses that the regional value content of the good be calculated on the basis of the net cost method and the customs administration of a NAFTA country subsequently notifies that exporter or producer in writing, during the course of a verification of origin, that the good does not satisfy the applicable regional value-content requirement, the exporter or producer of the good may not recalculate the regional value content on the basis of the transaction value method.

(9) Nothing in subsection (7) shall be construed as preventing any review and appeal under sections 57.1 through 70 of the *Customs Act*, of an adjustment to or a rejection of

(a) the transaction value of the good; or

(b) the value of any material used in the production of the good.

f) le produit est une matière intermédiaire et est assujéti à une prescription de teneur en valeur régionale.

(7) Lorsque l'exportateur ou le producteur d'un produit en calcule la teneur en valeur régionale suivant la méthode de la valeur transactionnelle et que l'administration douanière d'un pays ALÉNA l'avise subséquentment par écrit, à l'occasion d'une vérification de l'origine :

a) soit que la valeur transactionnelle du produit, déterminée par lui, doit être rajustée en application de l'article 4 de l'annexe II ou est inacceptable en vertu du paragraphe 2(2) de l'annexe III, ou encore qu'il n'y a pas de valeur transactionnelle pour le produit aux termes du paragraphe 2(1) de l'annexe III ou que, par application de l'alinéa (6)c), la méthode de la valeur transactionnelle ne peut être utilisée,

b) soit que la valeur, déterminée par lui, de toute matière utilisée dans la production du produit doit être rajustée en application de l'article 5 de l'annexe VIII ou est inacceptable en vertu du paragraphe 2(3) de l'annexe VIII, ou encore qu'il n'y a pas de valeur transactionnelle pour la matière aux termes du paragraphe 2(2) de l'annexe VIII ou que, par application de l'alinéa (6)c), la méthode de la valeur transactionnelle ne peut être utilisée pour le calcul de la teneur en valeur régionale de la matière,

il peut choisir de calculer la teneur en valeur régionale du produit suivant la méthode du coût net, auquel cas le calcul doit être fait dans les 60 jours suivant la réception de l'avis ou dans le délai plus long fixé par l'administration douanière.

(8) Si l'exportateur ou le producteur d'un produit choisit d'en calculer la teneur en valeur régionale suivant la méthode du coût net et que l'administration douanière d'un pays ALÉNA l'avise subséquentment par écrit, à l'occasion d'une vérification de l'origine, que le produit ne satisfait pas à la prescription applicable de teneur en valeur régionale, il ne peut en recalculer la teneur en valeur régionale suivant la méthode de la valeur transactionnelle.

(9) Le paragraphe (7) n'a pas pour effet d'empêcher l'examen ou l'appel, prévus aux articles 57.1 à 70 de la *Loi sur les douanes*, du rajustement ou du rejet :

a) de la valeur transactionnelle du produit;

b) de la valeur d'une matière utilisée dans la production du produit.

(10) For purposes of the transaction value method, where non-originating materials that are the same as one another in all respects, including physical characteristics, quality and reputation but excluding minor differences in appearance, are used in the production of a good, the value of those non-originating materials may, at the choice of the producer of the good, be determined in accordance with one of the methods set out in Schedule IX.

(11) For purposes of subsection (3), the net cost of a good may be calculated, at the choice of the producer of the good, by

(a) calculating the total cost incurred with respect to all goods produced by that producer, subtracting any excluded costs that are included in that total cost, and reasonably allocating, in accordance with Schedule VII, the remainder to the good;

(b) calculating the total cost incurred with respect to all goods produced by that producer, reasonably allocating, in accordance with Schedule VII, that total cost to the good, and subtracting any excluded costs that are included in the amount allocated to that good; or

(c) reasonably allocating, in accordance with Schedule VII, each cost that forms part of the total cost incurred with respect to the good so that the aggregate of those costs does not include any excluded costs.

(12) Total cost under subsection (11) consists of the costs referred to in subsection 2(6), and is calculated in accordance with that subsection.

(13) For purposes of calculating net cost under subsection (11),

(a) excluded costs shall be the excluded costs that are recorded on the books of the producer of the good;

(b) excluded costs that are included in the value of a material that is used in the production of the good shall not be subtracted from or otherwise excluded from the total cost; and

(c) excluded costs do not include any amount paid for research and development services performed in the territory of a NAFTA country.

(14) For purposes of calculating non-allowable interest costs, the determination of whether interest costs incurred by a producer are more than 700 basis points above the yield on debt obligations of comparable maturities issued by the federal government of the country in which the producer is located shall be made in accordance with Schedule XI.

(10) Pour l'application de la méthode de la valeur transactionnelle, lorsque sont utilisées dans la production d'un produit des matières non originaires qui sont les mêmes à tous égards, notamment quant aux caractéristiques physiques, à la qualité et à la réputation, abstraction faite des différences d'aspect mineures, la valeur de ces matières non originaires peut, au choix du producteur du produit, être déterminée selon l'une des méthodes prévues à l'annexe IX.

(11) Pour l'application du paragraphe (3), le calcul du coût net d'un produit se fait, au choix du producteur, de l'une des façons suivantes :

a) en calculant le coût total supporté par lui à l'égard de tous ses produits, en déduisant les coûts exclus qui sont compris dans ce coût total et en imputant de façon raisonnable le reste au produit conformément à l'annexe VII;

b) en calculant le coût total supporté par lui à l'égard de tous ses produits, en imputant de façon raisonnable ce coût total au produit conformément à l'annexe VII et en déduisant les coûts exclus qui sont compris dans le montant imputé au produit;

c) en imputant de façon raisonnable, conformément à l'annexe VII, chaque coût faisant partie du coût total supporté à l'égard du produit de façon que le total de ces coûts ne comprenne pas de coûts exclus.

(12) Le coût total visé au paragraphe (11) correspond à l'ensemble des coûts mentionnés au paragraphe 2(6) et se calcule conformément à ce paragraphe.

(13) Aux fins du calcul du coût net visé au paragraphe (11) :

a) les coûts exclus sont ceux consignés dans les livres comptables du producteur du produit;

b) les coûts exclus qui sont compris dans la valeur d'une matière utilisée dans la production d'un produit ne sont pas déduits ou autrement exclus du coût total;

c) ne sont pas comprises dans les coûts exclus les sommes payées pour les services en matière de recherche et de développement exécutés sur le territoire d'un pays ALÉNA.

(14) Aux fins du calcul des frais d'intérêt non admissibles, il est déterminé conformément à l'annexe XI si les frais d'intérêt engagés par le producteur dépassent de plus de 700 points de base le rendement des titres d'emprunt à échéance comparable émis par le gouvernement fédéral du pays où il se trouve.

(15) For purposes of the net cost method, the regional value content of the good, other than a good with respect to which an election to average may be made under subsection 11(1), (3) or (6), 12(1) or 13(4), may be calculated, where the producer elects to do so, by

(a) calculating the sum of the net costs incurred and the sum of the values of non-originating materials used by the producer of the good with respect to the good and identical goods or similar goods, or any combination thereof, produced in a single plant by the producer over

(i) a month,

(ii) any consecutive three month or six month period that falls within and is evenly divisible into the number of months of the producer's fiscal year remaining at the beginning of that period, or

(iii) the producer's fiscal year; and

(b) using the sums referred to in paragraph (a) as the net cost and the value of non-originating materials, respectively.

(16) The calculation made under subsection (15) shall apply with respect to all units of the good produced during the period chosen by the producer under paragraph (15)(a).

(17) An election made under subsection (15) may not be rescinded or modified with respect to the goods or the period with respect to which the election is made.

(18) Where a producer chooses a one, three or six month period under subsection (15) with respect to goods, the producer shall be considered to have chosen under that subsection a period or periods of the same duration for the remainder of the producer's fiscal year with respect to those goods.

(19) Where the net cost method is required to be used or has been chosen and an election has been made under subsection (15), the regional value content of the good shall be calculated on the basis of the net cost method over the period chosen under that subsection and for the remainder of the producer's fiscal year.

(20) Except as otherwise provided in subsections 11(10), 12(11) and 13(10), where the producer of a good has calculated the regional value content of the good under the net cost method on the basis of estimated costs, including standard costs, budgeted forecasts or other similar estimating procedures, before or during the period chosen under paragraph (15)(a), the producer shall conduct

(15) Pour l'application de la méthode du coût net, sauf dans le cas d'un produit pouvant faire l'objet d'un choix visant l'établissement des coûts en fonction de la moyenne aux termes des paragraphes 11(1), (3) ou (6), 12(1) ou 13(4), le calcul de la teneur en valeur régionale du produit peut, si le producteur en fait le choix, se faire de la manière suivante :

a) en calculant la somme des coûts nets supportés par lui et la somme des valeurs des matières non originaires utilisées par lui à l'égard du produit et des produits identiques ou des produits similaires, ou de toute combinaison de ceux-ci, produits par lui dans une même usine au cours de l'une des périodes suivantes :

(i) un mois,

(ii) l'un des quatre trimestres ou des deux semestres de son exercice,

(iii) son exercice;

b) en utilisant chacune des sommes mentionnées à l'alinéa a) respectivement comme coût net et valeur des matières non originaires.

(16) Le calcul effectué selon le paragraphe (15) s'applique à toutes les unités du produit produites pendant la période choisie par le producteur en application de l'alinéa (15)a).

(17) Le choix effectué en vertu du paragraphe (15) ne peut être ni révoqué ni modifié en ce qui concerne les produits ou la période qu'il vise.

(18) Le producteur qui choisit comme période un mois, un trimestre ou un semestre en application du paragraphe (15) à l'égard des produits est réputé avoir choisi aux termes de ce paragraphe une ou plusieurs périodes de même durée pour le reste de son exercice à l'égard de ces produits.

(19) Lorsque la méthode du coût net est obligatoire ou a été choisie et qu'un choix a été effectué aux termes du paragraphe (15), la teneur en valeur régionale est calculée selon la méthode du coût net pour la période choisie aux termes de ce paragraphe et pour le reste de l'exercice du producteur.

(20) Sauf disposition contraire des paragraphes 11(10), 12(11) et 13(10), le producteur d'un produit qui en a calculé la teneur en valeur régionale selon la méthode du coût net en se fondant sur les coûts estimatifs, notamment les coûts standard, les prévisions budgétaires ou autres estimations similaires, avant ou pendant la période choisie en application de l'alinéa (15)a), effectue

an analysis at the end of the producer's fiscal year of the actual costs incurred over the period with respect to the production of the good and, if the good does not satisfy the regional value-content requirement on the basis of the actual costs during that period, immediately inform any person to whom the producer has provided a Certificate of Origin for the good, or a written statement that the good is an originating good, that the good is a non-originating good.

(21) For purposes of calculating the regional value content of a good, the producer of that good may choose to treat any material used in the production of that good as a non-originating material.

(22) Each of the following examples is an "Example" as referred to in subsection 2(4).

Example 1: example of point of direct shipment (with respect to adjusted to an F.O.B. Basis)

A producer has only one factory, at which the producer manufactures finished office chairs. Because the factory is located close to transportation facilities, all units of the finished good are stored in a factory warehouse 200 metres from the end of the production line. Goods are shipped worldwide from this warehouse. The point of direct shipment is the warehouse.

Example 2: examples of point of direct shipment (with respect to adjusted to an F.O.B. Basis)

A producer has six factories, all located within the territory of one of the NAFTA countries, at which the producer produces garden tools of various types. These tools are shipped worldwide, and orders usually consist of bulk orders of various types of tools. Because different tools are manufactured at different factories, the producer decided to consolidate storage and shipping facilities and ships all finished products to a large warehouse located near the seaport, from which all orders are shipped. The distance from the factories to the warehouse varies from 3 km to 130 km. The point of direct shipment for each of the goods is the warehouse.

Example 3: examples of point of direct shipment (with respect to adjusted to an F.O.B. Basis)

A producer has only one factory, located near the centre of one of the NAFTA countries, at which the producer manufactures finished office chairs. The office chairs are shipped from that factory to three warehouses leased by the producer, one on the west coast, one near the factory and one on the east coast. The office chairs are shipped

à la fin de son exercice une analyse des coûts réels supportés au cours de cette période relativement à la production du produit et, si celui-ci ne satisfait pas à la prescription de teneur en valeur régionale d'après les coûts réels pour cette période, informe sans délai toute personne à qui il a remis un certificat d'origine du produit, ou une déclaration écrite attestant que le produit est un produit originaire, du fait que le produit est un produit non originaire.

(21) Aux fins du calcul de la teneur en valeur régionale d'un produit, le producteur peut choisir de considérer comme matière non originaire toute matière utilisée dans la production de ce produit.

(22) Les exemples qui suivent sont visés par le paragraphe 2(4).

Exemple 1 : Exemple portant sur le point d'expédition directe (en ce qui concerne l'expression « rajusté en fonction d'une base FAB »)

Un producteur n'a qu'une usine où il fabrique des chaises de bureau prêtes à être livrées. Étant donné que l'usine est située près des services de transport, toutes les unités du produit fini sont emmagasinées dans un entrepôt de l'usine situé à 200 mètres de la fin de la chaîne de production. Les produits sont expédiés dans le monde entier depuis cet entrepôt. Le point d'expédition directe est l'entrepôt.

Exemple 2 : Exemple portant sur le point d'expédition directe (en ce qui concerne l'expression « rajusté en fonction d'une base FAB »)

Un producteur possède six usines, situées sur le territoire d'un pays ALÉNA, où il produit des outils de jardin de divers types. Ces outils sont expédiés dans le monde entier et les commandes prennent habituellement la forme de commandes en vrac de divers types d'outils. Étant donné que différents outils sont fabriqués à différentes usines, le producteur a décidé de réunir les installations d'emmagasinage et d'expédition. Il expédie donc tous les produits finis dans un grand entrepôt situé près du port de mer, d'où sont expédiées les commandes. La distance qui sépare les usines de l'entrepôt varie de 3 km à 130 km. Le point d'expédition directe pour chacun des produits est l'entrepôt.

Exemple 3 : Exemples portant sur le point d'expédition directe (en ce qui concerne l'expression « rajusté en fonction d'une base FAB »)

Un producteur ne possède qu'une usine, située près du centre d'un pays ALÉNA, où il fabrique des chaises de bureau prêtes à être livrées. Les chaises de bureau sont expédiées depuis cette usine à trois entrepôts loués par le producteur; l'un se trouve sur la côte ouest, l'autre, à proximité de l'usine et le troisième, sur la côte est. Les

to buyers from these warehouses, the shipping location depending on the shipping distance from the buyer. Buyers closest to the west coast warehouse are normally supplied by the west coast warehouse, buyers closest to the east coast are normally supplied by the warehouse located on the east coast and buyers closest to the warehouse near the factory are normally supplied by that warehouse. In this case, the point of direct shipment is the location of the warehouse from which the office chairs are normally shipped to customers in the location in which the buyer is located.

Example 4: subsection 6(3), net cost method

A producer located in NAFTA country A sells Good A that is subject to a regional value-content requirement to a buyer located in NAFTA country B. The producer of Good A chooses that the regional value content of that good be calculated using the net cost method. All applicable requirements of these Regulations, other than the regional value-content requirement, have been met. The applicable regional value-content requirement is 50 per cent.

In order to calculate the regional value-content of Good A, the producer first calculates the net cost of Good A. Under paragraph 6(11)(a), the net cost is the total cost of Good A (the aggregate of the product costs, period costs and other costs) per unit, minus the excluded costs (the aggregate of the sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and non-allowable interest costs) per unit. The producer uses the following figures to calculate the net cost:

Product costs:

Value of originating materials	\$ 30.00
Value of non-originating materials	40.00
Other product costs	20.00
<i>Period costs:</i>	10.00
<i>Other costs:</i>	0.00
Total cost of Good A, per unit:	<u>\$100.00</u>

Excluded costs:

Sales promotion, marketing and after-sales service costs	\$ 5.00
Royalties	2.50
Shipping and packing costs	3.00
Non-allowable interest costs	1.50
Total excluded costs:	<u>\$12.00</u>

chaises de bureau sont expédiées aux acheteurs depuis ces entrepôts, le lieu d'expédition variant en fonction de la distance entre l'entrepôt et l'endroit où se trouve l'acheteur. Les acheteurs se trouvant le plus près de l'entrepôt situé sur la côte ouest sont habituellement approvisionnés par celui-ci, ceux se trouvant le plus près de la côte est, par l'entrepôt situé sur la côte est et ceux se trouvant le plus près de l'entrepôt situé à proximité de l'usine, par cet entrepôt. Dans cette situation, le point d'expédition directe est l'emplacement de l'entrepôt, à l'endroit où se trouve l'acheteur, d'où les chaises de bureau sont habituellement expédiées aux clients.

Exemple 4 : paragraphe 6(3), méthode du coût net

Le producteur, se trouvant dans le pays ALÉNA A, vend le produit A, qui est assujéti à une prescription de teneur en valeur régionale, à un acheteur se trouvant dans le pays ALÉNA B. Le producteur du produit A choisit de calculer la teneur en valeur régionale de ce produit selon la méthode du coût net. Mis à part la prescription de teneur en valeur régionale, toutes les exigences applicables du présent règlement sont respectées. La prescription applicable de teneur en valeur régionale s'élève à 50 pour cent.

Pour déterminer la teneur en valeur régionale du produit A, le producteur calcule d'abord le coût net de ce produit. Selon l'alinéa 6(11)a), le coût net correspond au coût total du produit A (l'ensemble des coûts incorporables, des coûts non incorporables et des autres coûts) par unité, moins les coûts exclus (le total des frais de promotion des ventes, de commercialisation et de service après-vente, des redevances, des frais d'expédition et d'emballage et des frais d'intérêt non admissibles) par unité. Le producteur utilise les données suivantes pour calculer le coût net :

Coûts incorporables :

Valeur des matières originaires	30,00 \$
Valeur des matières non originaires	40,00
Autres coûts incorporables	20,00
Coûts non incorporables :	10,00
Autres coûts :	0,00
Coût total du produit A, par unité :	<u>100,00 \$</u>

Coûts exclus :

Frais de promotion des ventes, de commercialisation et de service après-vente	5,00 \$
Redevances	2,50
Frais d'expédition et d'emballage	3,00
Frais d'intérêt non admissibles	1,50

The net cost is the total cost of Good A, per unit, minus the excluded costs.

Total cost of Good A, per unit:	\$100.00
Excluded costs:	- 12.00
Net cost of Good A, per unit:	<u>\$ 88.00</u>

The value for net cost (\$88) and the value of non-originating materials (\$40) are needed in order to calculate the regional value content. The producer calculates the regional value content of Good A under the net cost method in the following manner:

$$\begin{aligned}
 RVC &= \frac{NC - VMN}{NC} \times 100 \\
 &= \frac{88 - 40}{88} \times 100 \\
 &= 54.5\%
 \end{aligned}$$

Therefore, under the net cost method, Good A qualifies as an originating good, with a regional value-content of 54.5 per cent.

Example 5: paragraph 6(6)(c), net cost method required for certain sales to related persons

On January 15, 1994, a producer located in NAFTA country A sells 1,000 units of Good A to a related person, located in NAFTA country B. During the six month period beginning on July 1, 1993 and ending on December 31, 1993, the producer sold 90,000 units of identical goods and similar goods to related persons from various countries, including that buyer. The producer's total sales of those identical goods and similar goods to all persons from all countries during that six month period were 100,000 units.

The total quantity of identical goods and similar goods sold by the producer to related persons during that six month period was 90 per cent of the producer's total sales of those identical goods and similar goods to all persons. Under paragraph 6(6)(c), the producer must use the net cost method to calculate the regional value content of Good A sold in January 1994, because the 85 per cent limit was exceeded.

Example 6: paragraph 6(11)(a)

A producer in a NAFTA country produces Good A and Good B during the producer's fiscal year.

The producer uses the following figures, which are recorded on the producer's books and represent all of the costs incurred with respect to both Good A and Good B, to calculate the net cost of those goods:

Total des coûts exclus :	<u>12,00 \$</u>
<i>Le coût net équivaut au coût total du produit A, par unité, moins les coûts exclus.</i>	
Coût total du produit A, par unité :	100,00 \$
Coûts exclus :	- 12,00
Coût net du produit A, par unité :	<u>88,00 \$</u>

Il faut avoir le coût net (88 \$) et la valeur des matières non originaires (40 \$) pour calculer la teneur en valeur régionale. Le producteur calcule la teneur en valeur régionale du produit A, selon la méthode du coût net, de la manière suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{88 - 40}{88} \times 100 \\
 &= 54,5\%
 \end{aligned}$$

Ainsi, selon la méthode du coût net, le produit A est admissible à titre de produit originaire, ayant une teneur en valeur régionale de 54,5 pour cent.

Exemple 5 : alinéa 6(6)c), méthode du coût net à appliquer à l'égard de certaines ventes à des personnes liées

Le 15 janvier 1994, un producteur se trouvant dans le pays ALÉNA A vend 1 000 unités du produit A à une personne liée se trouvant dans le pays ALÉNA B. Au cours de la période de six mois commençant le 1^{er} juillet 1993 et se terminant le 31 décembre 1993, le producteur a vendu 90 000 unités de produits identiques et de produits similaires à des personnes liées de différents pays, y compris l'acheteur en question. Pendant cette période de six mois, le producteur a vendu aux personnes de tous ces pays un nombre total de 100 000 unités de ces produits identiques et produits similaires.

La quantité totale de produits identiques et de produits similaires vendus par le producteur à des personnes liées au cours de cette période de six mois représente 90 pour cent de ses ventes totales de ces produits aux personnes liées et autres. Selon l'alinéa 6(6)c), le producteur doit utiliser la méthode du coût net pour calculer la teneur en valeur régionale du produit A vendu en janvier 1994, parce que la limite de 85 pour cent est dépassée.

Exemple 6 : alinéa 6(11)a)

Un producteur se trouvant dans un pays ALÉNA produit les produits A et B au cours de son exercice.

Pour calculer le coût net de ces produits, il utilise les données suivantes, consignées dans ses livres comptables, qui représentent tous les coûts supportés à l'égard des produits A et B :

Product costs:

Value of originating materials	\$2,000
Value of non-originating materials	1,000
Other product costs	2,400
Period costs: (including \$1,200 in excluded costs)	3,200
Other costs:	400
Total cost of Good A and Good B:	\$9,000

The net cost is the total cost of Good A and Good B, minus the excluded costs incurred with respect to those goods.

Total cost of Good A and Good B:	\$9,000
Excluded costs:	- 1,200
Net cost of Good A and Good B:	\$7,800

The net cost must then be reasonably allocated, in accordance with Schedule VII, to Good A and Good B.

Example 7: paragraph 6(11)(b)

A producer located in a NAFTA country produces Good A and Good B during the producer's fiscal year. In order to calculate the regional value content of Good A and Good B, the producer uses the following figures that are recorded on the producer's books and incurred with respect to those goods:

Product costs:

Value of originating materials	\$2,000
Value of non-originating materials	1,000
Other product costs	2,400
Period costs: (including \$1,200 in excluded costs)	3,200
Other costs:	400
Total cost of Good A and Good B:	\$9,000

Under paragraph 6(11)(b), the total cost of Good A and Good B is then reasonably allocated, in accordance with Schedule VII, to those goods. The costs are allocated in the following manner:

	Allocated to Good A	Allocated to Good B
Total cost (\$9,000 for both Good A and Good B)	\$5,220	\$3,780

The excluded costs (\$1,200) that are included in total cost allocated to Good A and Good B, in accordance with Schedule VII, are subtracted from that amount.

Coûts incorporables :

Valeur des matières originaires	2 000 \$
Valeur des matières non originaires	1 000
Autres coûts incorporables	2 400
Coûts non incorporables : (y compris des coûts exclus de 1 200 \$) :	3 200
Autres coûts	400
Coût total des produits A et B :	9 000 \$

Le coût net équivaut au coût total des produits A et B, moins les coûts exclus engagés à l'égard de ces produits.

Coût total des produits A et B :	9 000 \$
Coûts exclus :	- 1 200
Coût net des produits A et B	7 800 \$

Il faut ensuite imputer de façon raisonnable le coût net des produits A et B conformément à l'annexe VII.

Exemple 7 : alinéa 6(11)(b)

Un producteur se trouvant dans un pays ALÉNA produit les produits A et B au cours de son exercice. Pour calculer la teneur en valeur régionale de ces produits, il utilise les données suivantes, consignées dans ses livres comptables, qui représentent tous les coûts supportés à l'égard de ces produits :

Coûts incorporables :

Valeur des matières originaires	2 000 \$
Valeur des matières non originaires	1 000
Autres coûts incorporables	2 400
Coûts non incorporables : (y compris des coûts exclus de 1 200 \$)	3 200
Autres coûts :	400
Coût total des produits A et B :	9 000 \$

Selon l'alinéa 6(11)(b), il faut ensuite imputer de façon raisonnable le coût total des produits A et B conformément à l'annexe VII. L'imputation est faite de la manière suivante :

	Montant imputé au produit A	Montant imputé au produit B
Coût total (9 000 \$ pour les produits A et B)	5 220 \$	3 780 \$

Les coûts exclus (1 200 \$) qui sont compris dans le coût total imputé aux produits A et B conformément à l'annexe VII sont défalqués de ce montant.

	Excluded Cost Allocated to Good A	Excluded Cost Allocated to Good B
Total Excluded costs:		
Sales promotion, marketing and after-sale service costs	290	210
Royalties	200 116	84
Shipping and packing costs	290	210
Net cost (total cost minus excluded costs):	\$4,524	\$3,276

The net cost of Good A is thus \$4,524, and the net cost of Good B is \$3,276.

Example 8: paragraph 6(11)(c)

A producer located in a NAFTA country produces Good C and Good D. The following costs are recorded on the producer's books for the months of January, February and March, and each cost that forms part of the total cost are reasonably allocated, in accordance with Schedule VII, to Good C and Good D.

	Total cost: Good C and Good D (in thousands of dollars)	Allocated to Good C (in thousands of dollars)	Allocated to Good D (in thousands of dollars)
Product costs:			
Value of originating materials	100	0	100
Value of non-originating materials	900	800	100
Other product costs	500	300	200
Period costs: (including \$420 in excluded costs)	5,679	3,036	2,643
Minus Excluded costs	420	300	120
Other costs:	0	0	0
Total cost (aggregate of product costs, period costs and other costs):	6,759	3,836	2,923

Example 9: subsection 6(12)

Producer A, located in a NAFTA country, produces Good A that is subject to a regional value-content requirement. The producer chooses that the regional value content of that good be calculated using the net cost method. Producer A buys Material X from Producer B, located in a NAFTA country. Material X is a non-originating material and is used in the production of Good A. Producer A provides Producer B, at no charge, with tools to be used in the production of Material X. The cost of the tools that is recorded on the books of Producer A has been expensed in the current year. Pursuant to

	Coûts exclus imputés au produit A	Coûts exclus imputés au produit B
Total des coûts exclus :		
Frais de promotion des ventes, de commercialisation et de service après-vente	500 290	210
Redevances	200 116	84
Frais d'expédition et d'emballage	500 290	210
Coût net (coût total moins les coûts exclus)	4 524 \$	3 276 \$

Le coût net du produit A s'élève donc à 4 524 \$ et le coût net du produit B à 3 276 \$.

Exemple 8 : alinéa 6(11)(c)

Un producteur se trouvant dans un pays ALÉNA produit les produits C et D. Les coûts suivants sont consignés dans ses livres comptables pour les mois de janvier, février et mars, et chaque coût faisant partie du coût total est imputé de façon raisonnable aux produits C et D conformément à l'annexe VII.

	Coût total : produit C et produit D (en milliers de dollars)	Montants imputés au produit C (en milliers de dollars)	Montants imputés au produit D (en milliers de dollars)
Coûts incorporables :			
Valeur des matières originaires	100	0	100
Valeur des matières non originaires	900	800	100
Autres coûts incorporables	500	300	200
Coûts non incorporables : (y compris des coûts exclus de 420 \$)	5 679	3 036	2 643
Moins les coûts exclus :	420	300	120
Autres coûts :	0	0	0
Coût total (ensemble des coûts incorporables, des coûts non incorporables et des autres coûts) :	6 759	3 836	2 923

Exemple 9 : paragraphe 6(12)

Le producteur A, se trouvant dans un pays ALÉNA, produit le produit A qui est assujéti à une prescription de teneur en valeur régionale. Il choisit de calculer la teneur en valeur régionale de ce produit selon la méthode du coût net. Il achète une matière X du producteur B, se trouvant dans un pays ALÉNA. La matière X est une matière non originaire qui est utilisée dans la production du produit A. Le producteur A fournit sans frais au producteur B les outils devant servir à la production de la matière X. Le coût des outils, consigné dans les livres comptables du producteur A, a

subparagraph 5(1)(b)(ii) of Schedule VIII, the value of the tools is included in the value of Material X. Therefore, the cost of the tools that is recorded on the books of Producer A and that has been expensed in the current year cannot be included as a separate cost in the net cost of Good A because it has already been included in the value of Material X.

Example 10: subsection 6(12)

Producer A, located in a NAFTA country, produces Good A that is subject to a regional value-content requirement. The producer chooses that the regional value-content of that good be calculated using the net cost method and averages the calculation over the producer's fiscal year under subsection 6(15). Producer A determines that during that fiscal year Producer A incurred a gain on foreign currency conversion of \$10,000 and a loss on foreign currency conversion of \$8,000, resulting in a net gain of \$2,000. Producer A also determines that \$7,000 of the gain on foreign currency conversion and \$6,000 of the loss on foreign currency conversion is related to the purchase of non-originating materials used in the production of Good A, and \$3,000 of the gain on foreign currency conversion and \$2,000 of the loss on foreign currency conversion is not related to the production of Good A. The producer determines that the total cost of Good A is \$45,000 before deducting the \$1,000 net gain on foreign currency conversion related to the production of Good A. The total cost of Good A is therefore \$44,000. That \$1,000 net gain is not included in the value of non-originating materials under subsection 7(1).

Example 11: subsection 6(12)

Given the same facts as in example 10, except that Producer A determines that \$6,000 of the gain on foreign currency conversion and \$7,000 of the loss on foreign currency conversion is related to the purchase of non-originating materials used in the production of Good A. The total cost of Good A is \$45,000, which includes the \$1,000 net loss on foreign currency conversion related to the production of Good A. That \$1,000 net loss is not included in the value of non-originating materials under subsection 7(1).

SOR/95-382, s. 1; SOR/2000-86, s. 3; SOR/2002-27, s. 99; SOR/2009-188, s. 2.

été passé en charges pendant l'exercice en cours. Conformément au sous-alinéa 5(1)b)(ii) de l'annexe VIII, la valeur des outils est comprise dans la valeur de la matière X. En conséquence, le coût des outils consigné dans les livres comptables du producteur A et passé en charges pendant l'exercice en cours ne peut être inclus comme coût distinct dans le coût net du produit A, parce qu'il a déjà été inclus dans la valeur de la matière X.

Exemple 10 : paragraphe 6(12)

Le producteur A, se trouvant dans un pays ALÉNA, produit le produit A qui est assujéti à une prescription de teneur en valeur régionale. Il choisit de calculer la teneur en valeur régionale de ce produit selon la méthode du coût net et il en fait la moyenne pour l'ensemble de son exercice en application du paragraphe 6(15). Il détermine qu'au cours de cet exercice il a réalisé un gain de 10 000 \$ et subi une perte de 8 000 \$ relativement aux opérations de change, ce qui lui a donné un gain net de 2 000 \$. Il détermine également qu'une partie du gain relatif aux opérations de change, soit 7 000 \$, et une partie de la perte relative à ces opérations, soit 6 000 \$, se rapportent à l'achat de matières non originaires utilisées dans la production du produit A, et que les autres 3 000 \$ du gain et les autres 2 000 \$ de la perte ne sont pas liés à la production du produit A. Le producteur détermine que le coût total du produit A s'élève à 45 000 \$, avant la défalcation du gain net de 1 000 \$ relatif aux opérations de change liées à la production du produit A. Le coût total du produit A s'élève donc à 44 000 \$. Le gain net de 1 000 \$ n'est pas inclus dans la valeur des matières non originaires aux termes du paragraphe 7(1).

Exemple 11 : paragraphe 6(12)

Il s'agit des mêmes faits que dans l'exemple 10, sauf que le producteur A détermine que 6 000 \$ du gain relatif aux opérations de change et 7 000 \$ de la perte relative à de telles opérations se rapportent à l'achat de matières non originaires utilisées dans la production du produit A. Le coût total du produit A s'élève à 45 000 \$, ce qui comprend la perte nette de 1 000 \$ relative aux opérations de change liées à la production du produit A. Cette perte nette de 1 000 \$ n'est pas incluse dans la valeur des matières non originaires aux termes du paragraphe 7(1).

DORS/95-382, art. 1; DORS/2000-86, art. 3; DORS/2002-27, art. 99; DORS/2009-188, art. 2.

PART IV

Materials

General

7 (1) Except as otherwise provided for non-originating materials used in the production of a good referred to in subsection 9(1) or 10(1), and except in the case of indirect materials, intermediate materials and packing materials and containers, for purposes of calculating the regional value content of a good and for purposes of subsection 5(1) and (5), the value of a material that is used in the production of the good shall be

(a) except as otherwise provided in subsection (2), where the material is imported by the producer of the good into the territory of the NAFTA country in which the good is produced, the customs value of the material with respect to that importation, or

(b) where the material is acquired by the producer of the good from another person located in the territory of the NAFTA country in which the good is produced

(i) the transaction value, determined in accordance with subsection 2(1) of Schedule VIII, with respect to the transaction in which the producer acquired the material, or

(ii) the value determined in accordance with sections 6 through 11 of Schedule VIII, where, with respect to the transaction in which the producer acquired the material, there is no transaction value under subsection 2(2) of that Schedule or the transaction value is unacceptable under subsection 2(3) of that Schedule,

and shall include the following costs if they are not included under paragraph (a) or (b):

(c) the costs of freight, insurance and packing and all other costs incurred in transporting the material to the location of the producer,

(d) duties and taxes paid or payable with respect to the material in the territory of one or more of the NAFTA countries, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable,

(e) customs brokerage fees, including the cost of in-house customs brokerage services, incurred with respect to the material in the territory of one or more of the NAFTA countries, and

PARTIE IV

Matières

Dispositions générales

7 (1) Sauf disposition contraire applicable aux matières non originaires utilisées dans la production d'un produit visé aux paragraphes 9(1) ou 10(1), et sauf dans le cas des matières indirectes, des matières intermédiaires et des matières d'emballage et contenants, aux fins du calcul de la teneur en valeur régionale d'un produit et aux fins des paragraphes 5(1) et (5), la valeur d'une matière utilisée dans la production du produit est :

a) sauf disposition contraire du paragraphe (2), s'il s'agit d'une matière importée par le producteur du produit sur le territoire du pays ALÉNA où a lieu la production du produit, sa valeur en douane relativement à cette importation;

b) s'il s'agit d'une matière acquise par le producteur du produit d'une autre personne se trouvant sur le territoire du pays ALÉNA où a lieu la production du produit :

(i) soit la valeur transactionnelle déterminée conformément au paragraphe 2(1) de l'annexe VIII relativement à l'opération par laquelle il a acquis la matière,

(ii) soit la valeur déterminée conformément aux articles 6 à 11 de l'annexe VIII lorsque, relativement à l'opération par laquelle il a acquis la matière, il n'y a pas de valeur transactionnelle aux termes du paragraphe 2(2) de cette annexe ou la valeur transactionnelle est inacceptable en vertu du paragraphe 2(3) de cette annexe.

Cette valeur comprend les frais suivants s'ils ne sont pas déjà inclus aux termes des alinéas a) ou b) :

c) les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport de la matière jusqu'à l'emplacement du producteur;

d) les droits et taxes payés ou à payer relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA, sauf les droits et taxes qui font l'objet d'une exemption ou qui sont remboursés, remboursables ou récupérables de quelque autre manière, notamment tout crédit à valoir sur les droits ou taxes payés ou à payer;

e) les frais de courtage en douane, notamment les frais des services internes de courtage en douane,

(f) the cost of waste and spoilage resulting from the use of the material in the production of the good, minus the value of any reusable scrap or by-product.

(2) For purposes of paragraph (1)(a), where the customs value of the material referred to in that paragraph was not determined in a manner consistent with Schedule VI-II, the value of the material shall be determined in accordance with Schedule VIII with respect to the importation of that material and, where the costs referred to in paragraphs (1)(c) through (f) are not included in that value, those costs shall be added to that value.

(3) For purposes of subsection (1), the costs referred to in paragraphs (1)(c) through (f) shall be the costs referred to in those paragraphs that are recorded on the books of the producer of the good.

Intermediate Materials

(4) Except for purposes of determining the value of non-originating materials used in the production of a light-duty automotive good and except in the case of an automotive component assembly, automotive component or sub-component for use as original equipment in the production of a heavy-duty vehicle, for purposes of calculating the regional value content of a good the producer of the good may designate as an intermediate material any self-produced material that is used in the production of the good, provided that where an intermediate material is subject to a regional value-content requirement, no other self-produced material that is subject to a regional value-content requirement and is incorporated into that intermediate material is also designated by the producer as an intermediate material.

(5) For purposes of subsection (4),

(a) in order to qualify as an originating material, a self-produced material that is designated as an intermediate material must qualify as an originating material under these Regulations;

(b) the designation of a self-produced material as an intermediate material shall be made solely at the choice of the producer of that self-produced material; and

(c) except as otherwise provided in subsection 14(4), the proviso set out in subsection (4) does not apply with respect to an intermediate material used by

engagés relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA;

f) le coût des déchets et rebuts qui résultent de l'utilisation de la matière dans la production du produit, moins la valeur des déchets récupérables ou sous-produits, le cas échéant.

(2) Pour l'application de l'alinéa (1)a), lorsque la valeur en douane de la matière visée à cet alinéa n'a pas été établie conformément à l'annexe VIII, la valeur de la matière est établie conformément à cette annexe relativement à son importation et, si les frais visés aux alinéas (1)c) à f) ne sont pas déjà compris dans cette valeur, ils y sont ajoutés.

(3) Pour l'application du paragraphe (1), les coûts énumérés aux alinéas (1)c) à f) sont les coûts consignés à ce titre dans les livres comptables du producteur du produit.

Matières intermédiaires

(4) Sauf aux fins d'établir la valeur des matières non originaires utilisées dans la production d'un produit automobile de gamme légère, et sauf dans le cas d'un montage de composantes d'automobile, d'une composante d'automobile ou d'une sous-composante destinés à servir d'élément d'origine dans la production d'un véhicule de gamme lourde, le producteur d'un produit peut, aux fins du calcul de la teneur en valeur régionale du produit, désigner comme matière intermédiaire toute matière auto-produite qui est utilisée dans la production du produit, à la condition que, si une matière intermédiaire est assujettie à une prescription de teneur en valeur régionale, il ne désigne comme matière intermédiaire aucune autre matière auto-produite assujettie à une prescription de teneur en valeur régionale et incorporée dans cette matière intermédiaire.

(5) Pour l'application du paragraphe (4) :

a) une matière auto-produite désignée comme matière intermédiaire ne peut être admissible à titre de matière originaire que si elle l'est aux termes du présent règlement;

b) la désignation d'une matière auto-produite comme matière intermédiaire se fait uniquement au choix du producteur de la matière;

c) sauf disposition contraire du paragraphe 14(4), la condition énoncée au paragraphe (4) ne s'applique pas à une matière intermédiaire utilisée par un autre producteur dans la production d'une matière qui est

another producer in the production of a material that is subsequently acquired and used in the production of a good by the producer referred to in subsection (4).

(6) The value of an intermediate material shall be, at the choice of the producer of the good,

(a) the total cost incurred with respect to all goods produced by the producer that can be reasonably allocated to that intermediate material in accordance with Schedule VII; or

(b) the aggregate of each cost that forms part of the total cost incurred with respect to that intermediate material that can be reasonably allocated to that intermediate material in accordance with Schedule VII.

(7) Total cost under subsection (6) consists of the costs referred to in subsection 2(6), and is calculated in accordance with that subsection and subsection 2(7).

(8) Where a producer of a good designates a self-produced material as an intermediate material under subsection (4) and the customs administration of a NAFTA country into which the good is imported determines during a verification of origin of the good that the intermediate material is a non-originating material and notifies the producer of this in writing before the written determination of whether the good qualifies as an originating good, the producer may rescind the designation, and the regional value content of the good shall be calculated as though the self-produced material were not so designated.

(9) A producer of a good who rescinds a designation under subsection (8)

(a) shall retain any rights of review and appeal under sections 57.1 through 70 of the *Customs Act* with respect to the determination of the origin of the intermediate material as though the producer did not rescind the designation; and

(b) may, not later than 30 days after the customs administration referred to in subsection (8) notifies the producer in writing that the self-produced material referred to in paragraph (a) is a non-originating material, designate as an intermediate material another self-produced material that is incorporated into the good, subject to the proviso set out in subsection (4).

(10) Where a producer of a good designates another self-produced material as an intermediate material under

subsequemment acquise et utilisée dans la production d'un produit par le producteur visé au paragraphe (4).

(6) La valeur d'une matière intermédiaire est égale, au choix du producteur du produit :

a) soit au coût total supporté par lui à l'égard de tous ses produits qui peut être imputé de façon raisonnable à cette matière intermédiaire en conformité avec l'annexe VII;

b) soit à l'ensemble des coûts dont chacun fait partie du coût total supporté à l'égard de cette matière intermédiaire et peut être imputé de façon raisonnable à celle-ci en conformité avec l'annexe VII.

(7) Le coût total visé au paragraphe (6) correspond à l'ensemble des coûts mentionnés au paragraphe 2(6) et se calcule conformément à ce paragraphe et au paragraphe 2(7).

(8) Lorsque le producteur d'un produit désigne une matière auto-produite comme matière intermédiaire aux termes du paragraphe (4) et que l'administration douanière du pays ALÉNA où le produit est importé juge, à l'occasion d'une vérification de l'origine du produit, que la matière intermédiaire est une matière non originaire et en avise le producteur par écrit avant qu'il soit établi par écrit que le produit est admissible ou non à titre de produit originaire, le producteur peut annuler cette désignation, auquel cas la teneur en valeur régionale du produit est calculée comme si la matière auto-produite n'avait pas été ainsi désignée.

(9) Le producteur d'un produit qui annule une désignation aux termes du paragraphe (8) :

a) conserve les droits d'examen et d'appel prévus aux articles 57.1 à 70 de la *Loi sur les douanes* relativement à la détermination de l'origine de la matière intermédiaire, comme si l'annulation de la désignation n'avait pas eu lieu;

b) peut, dans les 30 jours après avoir été avisé par écrit par l'administration douanière visée au paragraphe (8) que la matière auto-produite visée à l'alinéa a) est une matière non originaire, désigner comme matière intermédiaire une autre matière auto-produite qui est incorporée dans le produit, sous réserve de la condition énoncée au paragraphe (4).

(10) Si le producteur d'un produit désigne une autre matière auto-produite comme matière intermédiaire aux termes de l'alinéa (9)b) et que l'administration douanière visée au paragraphe (8) établit, à l'occasion de la vérification de l'origine du produit, que cette matière

paragraph (9)(b) and the customs administration referred to in subsection (8) determines during the verification of origin of the good that that self-produced material is a non-originating material,

- (a) the producer may rescind the designation, and the regional value content of the good shall be calculated as though the self-produced material were not so designated;
- (b) the producer shall retain any rights of review and appeal under sections 57.1 through 70 of the *Customs Act* with respect to the determination of the origin of the intermediate material as though the producer did not rescind the designation; and
- (c) the producer may not designate another self-produced material that is incorporated into the good as an intermediate material.

Indirect Materials

(11) For purposes of determining whether a good is an originating good, an indirect material that is used in the production of the good

- (a) shall be considered to be an originating material, regardless of where that indirect material is produced; and
- (b) if the good is subject to a regional value-content requirement, for purposes of calculating the net cost under the net cost method, the value of the indirect material shall be the costs of that material that are recorded on the books of the producer of the good.

Packaging Materials and Containers

(12) Packaging materials and containers, if classified under the Harmonized System with the good that is packaged therein, shall be disregarded for purposes of

- (a) determining whether all of the non-originating materials used in the production of the good undergo an applicable change in tariff classification; and
- (b) determining under subsection 5(1) the value of non-originating materials that do not undergo an applicable change in tariff classification.

(13) Where packaging materials and containers are classified under the Harmonized System with the good that

auto-produite est une matière non originaire, le producteur :

- a) peut annuler la désignation, auquel cas la teneur en valeur régionale du produit est calculée comme si la matière auto-produite n'avait pas été ainsi désignée;
- b) conserve les droits d'examen et d'appel prévus aux articles 57.1 à 70 de la *Loi sur les douanes* relativement à la détermination de l'origine de la matière intermédiaire, comme si l'annulation de la désignation n'avait pas eu lieu;
- c) ne peut désigner comme matière intermédiaire aucune autre matière auto-produite qui est incorporée dans le produit.

Matières indirectes

(11) Aux fins de déterminer si un produit est un produit originaire, une matière indirecte utilisée dans la production du produit :

- a) est réputée être une matière originaire, quel que soit l'endroit où elle est produite;
- b) si le produit est assujéti à une prescription de teneur en valeur régionale, pour le calcul du coût net selon la méthode du coût net, a une valeur égale à ses coûts consignés dans les livres comptables du producteur du produit.

Matières de conditionnement et contenants

(12) Les matières de conditionnement et contenants qui sont classés, selon le Système harmonisé, avec le produit qu'ils contiennent ne sont pas pris en compte aux fins :

- a) de déterminer si la totalité des matières non originaires utilisées dans la production du produit subissent un changement de classification tarifaire applicable;
- b) de déterminer, conformément au paragraphe 5(1), la valeur des matières non originaires qui ne subissent pas de changement de classification tarifaire applicable.

(13) Lorsque les matières de conditionnement et contenants sont classés, selon le Système harmonisé,

is packaged therein and that good is subject to a regional value-content requirement, the value of those packaging materials and containers shall be taken into account as originating materials or non-originating materials, as the case may be, for purposes of calculating the regional value content of the good.

(14) For purposes of subsection (13), where packaging materials and containers are self-produced materials, the producer may choose to designate those materials as intermediate materials under subsection (4).

Packing Materials and Containers

(15) For purposes of determining whether a good is an originating good, packing materials and containers in which the good is packed

(a) shall be disregarded for purposes of determining whether

(i) the non-originating materials used in the production of the good undergo an applicable change in tariff classification, and

(ii) the good satisfies a regional value-content requirement; and

(b) if the good is subject to a regional value-content requirement, the value of the packing materials and containers shall be the costs thereof that are recorded on the books of the producer of the good.

Fungible Goods and Fungible Materials

(16) Subject to subsection (16.1), for purposes of determining whether a good is an originating good,

(a) where originating materials and non-originating materials that are fungible materials

(i) are withdrawn from an inventory in one location and used in the production of the good, or

(ii) are withdrawn from inventories in more than one location in the territory of one or more of the NAFTA countries and used in the production of the good at the same production facility,

the determination of whether the materials are originating materials may be made on the basis of any of

avec le produit qu'ils contiennent et que celui-ci est assujéti à une prescription de teneur en valeur régionale, la valeur de ces matières de conditionnement et contenants est prise en compte comme s'il s'agissait de matières originaires ou de matières non originaires, selon le cas, aux fins du calcul de la teneur en valeur régionale du produit.

(14) Pour l'application du paragraphe (13), lorsque les matières de conditionnement et contenants sont des matières auto-produites, le producteur peut choisir de les désigner comme matières intermédiaires en vertu du paragraphe (4).

Matières d'emballage et contenants

(15) Aux fins de déterminer si un produit est un produit originaire, les matières d'emballage et contenants dans lesquels le produit est emballé :

a) ne sont pas pris en compte aux fins d'établir :

(i) si les matières non originaires utilisées dans la production du produit subissent un changement de classification tarifaire applicable,

(ii) si le produit satisfait à une prescription de teneur en valeur régionale;

b) lorsque le produit est assujéti à une prescription de teneur en valeur régionale, ont une valeur égale à leurs coûts consignés dans les livres comptables du producteur du produit.

Produits fungibles et matières fungibles

(16) Sous réserve du paragraphe (16.1), pour déterminer si un produit est un produit originaire :

a) lorsque des matières originaires et des matières non originaires qui sont des matières fungibles;

(i) soit sont retirées d'un stock situé dans un seul emplacement et sont utilisées dans la production du produit,

(ii) soit sont retirées de stocks de matières situés dans plus d'un emplacement à l'intérieur du territoire d'un ou de plusieurs pays ALÉNA et sont utilisées dans la production du produit dans une même installation de production,

the applicable inventory management methods set out in Schedule X; and

(b) where originating goods and non-originating goods that are fungible goods are physically combined or mixed in inventory and prior to exportation do not undergo production or any other operation in the territory of the NAFTA country in which they were physically combined or mixed in inventory, other than unloading, reloading or any other operation necessary to preserve the goods in good condition or to transport the goods for exportation to the territory of another NAFTA country, the determination of whether the good is an originating good may be made on the basis of any of the applicable inventory management methods set out in Schedule X.

(16.1) Where fungible materials referred to in paragraph (16)(a) and fungible goods referred to in paragraph (16)(b) are withdrawn from the same inventory, the inventory management method used for the materials must be the same as the inventory management method used for the goods, and where the averaging method is used, the respective averaging periods for fungible materials and fungible goods are to be used.

(16.2) A choice of inventory management methods under subsection (16) shall be considered to have been made when the customs administration of the NAFTA country into which the good is imported is informed in writing of the choice during the course of a verification of the origin of the good.

Accessories, Spare Parts and Tools

(17) Accessories, spare parts or tools that are delivered with a good and form part of the good's standard accessories, spare parts or tools are originating materials if the good is an originating good, and shall be disregarded for purposes of determining whether all the non-originating materials used in the production of the good undergo an applicable change in tariff classification or determining under subsection 5(1) the value of non-originating materials that do not undergo an applicable change in tariff classification, provided that

(a) the accessories, spare parts or tools are not invoiced separately from the good; and

(b) the quantities and value of the accessories, spare parts or tools are customary for the good, within the industry that produces the good.

l'une des méthodes applicables de gestion des stocks énoncées à l'annexe X peut être utilisée pour déterminer s'il s'agit de matières originaires;

b) lorsque des produits originaires et des produits non originaires qui sont des produits fungibles sont matériellement combinés ou mélangés à des stocks et ne font l'objet, avant l'exportation, d'aucune production ni autre opération sur le territoire du pays ALÉNA où ils ont été ainsi matériellement combinés ou mélangés, à l'exception d'un déchargement, d'un rechargement ou de toute autre opération nécessaire à leur maintien en bon état ou à leur transport pour exportation vers le territoire d'un autre pays ALÉNA, l'une des méthodes applicables de gestion des stocks énoncées à l'annexe X peut être utilisée pour déterminer s'il s'agit de produits originaires.

(16.1) Si les matières fungibles visées à l'alinéa (16)a) et les produits fungibles visés à l'alinéa (16)b) sont retirés du même stock, la méthode de gestion des stocks utilisée à l'égard des matières doit être la même que celle utilisée à l'égard des produits; en outre, si la méthode de la moyenne est utilisée, les périodes respectives choisies à cette fin à l'égard des matières fungibles et des produits fungibles doivent être utilisées.

(16.2) Le choix de l'une des méthodes de gestion des stocks prévues au paragraphe (16) est considéré comme ayant été fait si, au cours de la vérification de l'origine des produits, l'administration douanière du pays ALÉNA vers lequel les produits sont exportés en est informée par écrit.

Accessoires, pièces de rechange et outils

(17) Les accessoires, pièces de rechange ou outils qui sont livrés avec un produit et qui en font normalement partie sont des matières originaires si le produit est un produit originaire et ils ne sont pas pris en compte aux fins de déterminer si toutes les matières non originaires utilisées dans la production du produit subissent un changement de classification tarifaire applicable ou aux fins de déterminer, conformément au paragraphe 5(1), la valeur des matières non originaires qui ne subissent pas de changement de classification tarifaire applicable, si les conditions suivantes sont réunies :

a) les accessoires, pièces de rechange ou outils ne sont pas facturés séparément du produit;

b) les quantités et la valeur des accessoires, pièces de rechange ou outils correspondent aux usages courants

(18) Where a good is subject to a regional value-content requirement, the value of accessories, spare parts and tools that are delivered with that good and form part of the good's standard accessories, spare parts or tools shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the regional value content of the good.

(19) For purposes of subsection (18), where accessories, spare parts and tools are self-produced materials, the producer may choose to designate those materials as intermediate materials under subsection (4).

(20) Each of the following examples is an "Example" as referred to in subsection 2(4).

Example 1: subsection 7(2), Customs Value not Determined in a Manner Consistent with Schedule VIII

Producer A, located in NAFTA country A, imports material A into NAFTA country A. Producer A purchased material A from a middleman located in country B. The middleman purchased the material from a manufacturer located in country B. Under the laws in NAFTA country A that implement the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, the customs value of material A was based on the price actually paid or payable by the middleman to the manufacturer. Producer A uses material A to produce Good C, and exports Good C to NAFTA country D. Good C is subject to a regional value-content requirement.

Under subsection 4(1) of Schedule VIII, the price actually paid or payable is the total payment made or to be made by the producer to or for the benefit of the seller of the material. Section 1 of that Schedule defines producer and seller for purposes of the Schedule. A producer is the person who uses the material in the production of a good that is subject to a regional value-content requirement. A seller is the person who sells the material being valued to the producer.

The customs value of material A was not determined in a manner consistent with Schedule VIII because it was based on the price actually paid or payable by the middleman to the manufacturer, rather than on the price actually paid or payable by Producer A to the middleman. Thus, subsection 7(2) applies and material A is valued in accordance with Schedule VIII.

propres au produit au sein de la branche de production en question.

(18) Lorsqu'un produit est assujéti à une prescription de teneur en valeur régionale, la valeur des accessoires, pièces de rechange et outils qui sont livrés avec le produit et qui en font normalement partie est prise en compte comme s'il s'agissait de matières originaires ou de matières non originaires, selon le cas, aux fins du calcul de la teneur en valeur régionale du produit.

(19) Pour l'application du paragraphe (18), lorsque les accessoires, pièces de rechange et outils sont des matières auto-produites, le producteur peut choisir de les désigner comme matières intermédiaires en vertu du paragraphe (4).

(20) Les exemples qui suivent sont visés par le paragraphe 2(4).

Exemple 1: paragraphe 7(2), valeur en douane non établie conformément à l'annexe VIII

Le producteur A, se trouvant dans le pays ALÉNA A, y importe la matière A qu'il a achetée d'un intermédiaire se trouvant dans le pays B. Celui-ci l'a acheté d'un fabricant se trouvant dans le pays B. Aux termes des lois du pays ALÉNA A qui mettent en œuvre l'Entente sur la mise en œuvre de l'article VII de l'Accord général sur les tarifs et le commerce, la valeur en douane de la matière A a été établie en fonction du prix effectivement payé ou payable par l'intermédiaire au fabricant. Le producteur A utilise cette matière pour produire le produit C et exporte celui-ci vers le pays ALÉNA D. Ce produit est assujéti à une prescription de teneur en valeur régionale.

Aux termes du paragraphe 4(1) de l'annexe VIII, le prix effectivement payé ou payable correspond au paiement total effectué ou à effectuer par le producteur au vendeur de la matière ou à son compte. L'article 1 de cette annexe donne une définition de producteur et de vendeur pour l'application de l'annexe. Le producteur est une personne qui utilise la matière dans la production d'un produit qui est assujéti à une prescription de teneur en valeur régionale. Le vendeur est une personne qui vend au producteur la matière à évaluer.

La valeur en douane de la matière A n'a pas été établie conformément à l'annexe VIII parce qu'elle est fondée sur le prix effectivement payé ou payable par l'intermédiaire au fabricant et non sur le prix effectivement payé ou payable par le producteur A à l'intermédiaire. Par conséquent, le paragraphe 7(2) s'applique et la matière A est évaluée conformément à l'annexe VIII.

Example 2: subsection 7(5), Value of Intermediate Materials

A producer located in a NAFTA country produces Good B, which is subject to a regional value-content requirement under paragraph 4(2)(b). The producer also produces Material A, which is used in the production of Good B. Both originating materials and non-originating materials are used in the production of Material A. Material A is subject to a change in tariff classification requirement under paragraph 4(2)(a). The costs to produce Material A are the following:

Product costs:

Value of originating materials	\$ 1.00
Value of non-originating materials	7.50
Other product costs	1.50
Period costs (including \$0.30 in royalties):	0.50
Other costs:	0.10
Total cost of Material A:	<u>\$10.60</u>

The producer designates Material A as an intermediate material and determines that, because all of the non-originating materials that are used in the production of Material A undergo an applicable change in tariff classification set out in Schedule I, Material A would, under paragraph 4(2)(a) qualify as an originating material. The cost of the non-originating materials used in the production of Material A is therefore not included in the value of non-originating materials that are used in the production of Good B for the purpose of determining the regional value content of Good B. Because Material A has been designated as an intermediate material, the total cost of Material A, which is \$10.60, is treated as the cost of originating materials for the purpose of calculating the regional value content of Good B. The total cost of Good B is determined in accordance with the following figures:

Product costs:

Value of originating materials	
- intermediate materials	\$10.60
- other materials	3.00
Value of non-originating materials	5.50
Other product costs	6.50
Period costs:	2.50
Other costs:	0.10
Total cost of Good B:	<u>\$28.20</u>

Exemple 2 : paragraphe 7(5), valeur des matières intermédiaires

Un producteur, se trouvant dans un pays ALÉNA, produit le produit B qui est assujéti à une prescription de teneur en valeur régionale en vertu de l'alinéa 4(2)(b). Le producteur produit aussi la matière A, qui est utilisée dans la production du produit B. Tant des matières originaires que des matières non originaires sont utilisées pour produire la matière A. Celle-ci fait l'objet d'un changement de classification tarifaire en application de l'alinéa 4(2)(a). Les coûts de la production de la matière A sont les suivants :

Coûts incorporables :

Valeur des matières originaires	1,00 \$
Valeur des matières non originaires	7,50
Autres coûts incorporables	1,50
Coûts non incorporables : (redevance de 0,30 \$ incluse)	0,50
Autres coûts :	0,10
Coût total de la matière A :	<u>10,60 \$</u>

Le producteur désigne la matière A comme matière intermédiaire et détermine que, parce que toutes les matières non originaires utilisées dans la production de celle-ci subissent un changement de classification tarifaire applicable prévu à l'annexe I, la matière A serait admissible à titre de matière originaire en vertu de l'alinéa 4(2)(a). Le coût des matières non originaires utilisées dans la production de la matière A n'est donc pas inclus dans la valeur des matières non originaires utilisées dans la production du produit B pour déterminer la teneur en valeur régionale du produit B. Vu que la matière A a été désignée comme matière intermédiaire, le coût total de la matière A, soit 10,60 \$, est considéré comme le coût des matières originaires aux fins du calcul de la teneur en valeur régionale du produit B. Le coût total du produit B est déterminé selon les données suivantes :

Coûts incorporables :

Valeur des matières originaires	
- matières intermédiaires	10,60 \$
- autres matières	3,00
Valeur des matières non originaires	5,50
Autres coûts incorporables	6,50
Coûts non incorporables :	2,50
Autres coûts :	0,10
Coût total du produit B :	<u>28,20 \$</u>

Example 3: subsection 7(5), Effects of the Designation of Self-produced Materials on Net Cost

The ability to designate intermediate materials helps to put the vertically integrated producer who is self-producing materials that are used in the production of a good on par with a producer who is purchasing materials and valuing those materials in accordance with subsection 7(1). The following situations demonstrate how this is achieved:

Situation 1

A producer located in a NAFTA country produces Good B, which is subject to a regional value-content requirement of 50 per cent under the net cost method. Good B satisfies all other applicable requirements of these Regulations. The producer purchases Material A, which is used in the production of Good B, from a supplier located in a NAFTA country. The value of Material A determined in accordance with subsection 7(1) is \$11.00. Material A is an originating material. All other materials used in the production of Good B are non-originating materials. The net cost of Good B is determined as follows:

Product costs:

Value of originating materials (Material A)	\$11.00
Value of non-originating materials	5.50
Other product costs	6.50
Period costs: (including \$0.20 in excluded costs)	0.50
Other costs:	0.10
Total cost of Good B:	<u>\$23.60</u>
Excluded costs: (included in period costs)	0.20
Net cost of Good B:	<u>\$23.40</u>

The regional value content of Good B is calculated as follows:

$$\begin{aligned}
 RVC &= \frac{NC - VNM}{NC} \times 100 \\
 &= \frac{\$23.40 - \$5.50}{\$23.40} \times 100 \\
 &= 76.5\%
 \end{aligned}$$

The regional value content of Good B is 76.5 per cent, and Good B, therefore, qualifies as an originating good.

Situation 2

A producer located in a NAFTA country produces Good B, which is subject to a regional value-content requirement of 50 per cent under the net cost method. Good B

Exemple 3 : paragraphe 7(5), effets sur le coût net de la désignation des matières auto-produites

Grâce à la possibilité de désigner des matières intermédiaires, le producteur à intégration verticale qui produit lui-même des matières utilisées dans la production d'un produit se trouve sur un pied d'égalité avec le producteur qui achète des matières et en détermine la valeur conformément au paragraphe 7(1), comme le démontrent les situations suivantes :

Situation 1

Un producteur, se trouvant dans un pays ALÉNA, produit le produit B qui est assujéti à une prescription de teneur en valeur régionale de 50 pour cent selon la méthode du coût net. Le produit B satisfait aux autres exigences applicables du présent règlement. Le producteur achète la matière A, qui est utilisée dans la production du produit B, d'un fournisseur se trouvant dans un pays ALÉNA. La valeur de la matière A, déterminée conformément au paragraphe 7(1), s'élève à 11 \$. La matière A est une matière originaire. Les autres matières utilisées dans la production du produit B sont des matières non originaires. Le coût net du produit B est déterminé de la manière suivante :

Coûts incorporables :

Valeur des matières originaires (matière A)	11,00 \$
Valeur des matières non originaires	5,50
Autres coûts incorporables	6,50
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)	0,50
Autres coûts :	0,10
Coût total du produit B :	<u>23,60 \$</u>
Coûts exclus : (y compris dans les coûts non incorporables)	0,20
Coût net du produit B :	<u>23,40 \$</u>

La teneur en valeur régionale du produit B est calculée de la manière suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{23,40 \$ - 5,50 \$}{23,40 \$} \times 100 \\
 &= 76,5 \%
 \end{aligned}$$

Comme la teneur en valeur régionale du produit B est de 76,5 pour cent, celui-ci est admissible à titre de produit originaire.

Situation 2

Un producteur, se trouvant dans un pays ALÉNA, produit le produit B qui est assujéti à une prescription de teneur en valeur régionale de 50 pour cent selon la

satisfies all other applicable requirements of these Regulations. The producer self-produces Material A which is used in the production of Good B. The costs to produce Material A are the following:

Product costs:

Value of originating materials	\$ 1.00
Value of non-originating materials	7.50
Other product costs	1.50
Period costs: (including \$0.20 in excluded costs)	0.50
Other costs:	0.10
Total cost of Material A:	<u>\$10.60</u>

Additional costs to produce Good B are the following:

Product costs:

Value of originating materials	\$ 0.00
Value of non-originating materials	5.50
Other product costs	6.50
Period costs: (including \$0.20 in excluded costs)	0.50
Other costs:	0.10
Total additional costs:	<u>\$12.60</u>

The producer does not designate Material A as an intermediate material under subsection 7(4). The net cost of Good B is calculated as follows:

	Costs of Material A (not designated as an intermediate material)	Additional Costs to Produce Good B	Total
Product costs:			
Value of originating materials	\$ 1.00	\$ 0.00	\$ 1.00
Value of non-originating materials	7.50	5.50	13.00
Other product costs	1.50	6.50	8.00
Period costs (including \$0.20 in excluded costs):	0.50	0.50	1.00
Other costs:	0.10	0.10	0.20
Total cost of Good B:	\$10.60	\$12.60	\$23.20
Excluded costs (in period costs)	0.20	0.20	0.40
Net cost of Good B (total cost minus excluded costs):			\$22.80

The regional value content of Good B is calculated as follows:

$$RVC = \frac{NC - VNM}{NC} \times 100$$

$$= \frac{\$22.80 - \$13.00}{\$22.80} \times 100$$

méthode du coût net. Le produit B satisfait aux autres exigences applicables du présent règlement. Le producteur produit lui-même la matière A qui est utilisée dans la production du produit B. Les coûts de la production de la matière A sont les suivants :

Coûts incorporables :

Valeur des matières originaires	1,00 \$
Valeur des matières non originaires	7,50
Autres coûts incorporables	1,50
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)	0,50
Autres coûts :	0,10
Coût total de la matière A :	<u>10,60 \$</u>

Les coûts additionnels supportés pour produire le produit B sont les suivants :

Coûts incorporables :

Valeur des matières originaires	0,00 \$
Valeur des matières non originaires	5,50
Autres coûts incorporables	6,50
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)	0,50
Autres coûts :	0,10
Total des coûts additionnels :	<u>12,60 \$</u>

Le producteur ne désigne pas la matière A comme matière intermédiaire selon le paragraphe 7(4). Le coût net du produit B est déterminé de la manière suivante :

	Coût de la matière A (non désignée comme matière intermédiaire)	Coûts additionnels pour produire le produit B	Total
Coûts incorporables :			
Valeur des matières originaires	1,00 \$	0,00 \$	1,00 \$
Valeur des matières non originaires	7,50	5,50	13,00
Autres coûts incorporables	1,50	6,50	8,00
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)	0,50	0,50	1,00
Autres coûts :	0,10	0,10	0,20
Coût total du produit B :	10,60 \$	12,60 \$	23,20 \$
Coûts exclus : (compris dans les coûts non incorporables)	0,20	0,20	0,40
Coût net du produit B (coût total moins les coûts exclus) :			22,80 \$

La teneur en valeur régionale du produit B est calculée de la manière suivante :

$$TVR = \frac{CN - VMN}{CN} \times 100$$

$$= \frac{22,80 \$ - 13,00 \$}{22,80 \$} \times 100$$

= 42.9%

The regional value content of Good B is 42.9 per cent, and Good B, therefore, does not qualify as an originating good.

Situation 3

A producer located in a NAFTA country produces Good B, which is subject to a regional value-content requirement of 50 per cent under the net cost method. Good B satisfies all other applicable requirements of these Regulations. The producer self-produces Material A, which is used in the production of Good B. The costs to produce Material A are the following:

Product costs:

Value of originating materials	\$ 1.00
Value of non-originating materials	7.50
Other product costs	1.50
Period costs: (including \$0.20 in excluded costs)	0.50
Other costs:	0.10
Total cost of Material A:	\$10.60

Additional costs to produce Good B are the following:

Product costs:

Value of originating materials	\$ 0.00
Value of non-originating materials	5.50
Other product costs	6.50
Period costs: (including \$0.20 in excluded costs)	0.50
Other costs:	0.10
Total additional costs:	\$12.60

The producer designates Material A as an intermediate material under subsection 7(4). Material A qualifies as an originating material under paragraph 4(2)(a). Therefore, the value of non-originating materials used in the production of Material A is not included in the value of non-originating materials for the purposes of calculating the regional value content of Good B. The net cost of Good B is calculated as follows:

	Costs of Material A (designated as an intermediate material)	Additional Costs to Produce Good B	Total
Product costs:			
Value of originating materials	\$10.60	\$ 0.00	\$10.60
Value of non-originating materials		5.50	5.50

= 42,9 %

Comme la teneur en valeur régionale du produit B est de 42,9 pour cent, celui-ci n'est pas admissible à titre de produit originaire.

Situation 3 :

Un producteur, se trouvant dans un pays ALÉNA, produit le produit B qui est assujéti à une prescription de teneur en valeur régionale de 50 pour cent selon la méthode du coût net. Le produit B satisfait aux autres exigences applicables du présent règlement. Le producteur produit lui-même la matière A qui est utilisée dans la production du produit B. Les coûts de la production de la matière A sont les suivants :

Coûts incorporables :

Valeur des matières originaires	1,00 \$
Valeur des matières non originaires	7,50
Autres coûts incorporables	1,50
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)	0,50
Autres coûts :	0,10
Coût total de la matière A :	10,60 \$

Les coûts additionnels supportés pour produire le produit B sont les suivants :

Coûts incorporables :

Valeur des matières originaires	0,00 \$
Valeur des matières non originaires	5,50
Autres coûts incorporables	6,50
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)	0,50
Autres coûts :	0,10
Total des coûts additionnels :	12,60 \$

Le producteur désigne la matière A comme matière intermédiaire conformément au paragraphe 7(4). La matière A est admissible à titre de matière originaire en vertu de l'alinéa 4(2)a). Par conséquent, la valeur des matières non originaires utilisées dans la production de la matière A n'est pas incluse dans la valeur des matières non originaires aux fins du calcul de la teneur en valeur régionale du produit B. Le coût net du produit B est calculé de la manière suivante :

	Coût de la matière A (désignée comme matière intermédiaire)	Coûts additionnels pour produire le produit B	Total
Coûts incorporables :			
Valeur des matières originaires	10,60 \$	0,00 \$	10,60 \$
Valeur des matières non originaires		5,50	5,50

	Costs of Material A (designated as an intermediate material)	Additional Costs to Produce Good B	Total
Other product costs		6.50	6.50
Period costs (including \$0.20 in excluded costs):		0.50	0.50
Other costs:		0.10	0.10
Total cost of Good B:	\$10.60	\$12.60	\$23.20
Excluded costs (in period costs)		0.20	0.20
Net cost of Good B (total cost minus excluded costs):			\$23.00

The regional value content of Good B is calculated as follows:

$$\begin{aligned}
 RVC &= \frac{NC - VNM}{NC} \times 100 \\
 &= \frac{\$23.00 - \$5.50}{\$23.00} \times 100 \\
 &= 76.1\%
 \end{aligned}$$

The regional value content of Good B is 76.1 per cent, and Good B, therefore, qualifies as an originating good.

Example 4: Originating Materials Acquired from a Producer Who Produced Them Using Intermediate Materials

Producer A, located in NAFTA country A, produces switches. In order for the switches to qualify as originating goods, Producer A designates subassemblies of the switches as intermediate materials. The subassemblies are subject to a regional value-content requirement. They satisfy that requirement, and qualify as originating materials. The switches are also subject to a regional value-content requirement, and, with the subassemblies designated as intermediate materials, are determined to have a regional value content of 65 per cent.

Producer A sells the switches to Producer B, located in NAFTA country B, who uses them to produce switch assemblies that are used in the production of Good B. The switch assemblies are subject to a regional value-content requirement. Producers A and B are not accumulating their production within the meaning of section 14. Producer B is therefore able, under subsection 7(4), to designate the switch assemblies as intermediate materials.

If Producers A and B were accumulating their production within the meaning of section 14, Producer B would be unable to designate the switch assemblies as

	Coût de la matière A (désignée comme matière intermédiaire)	Coûts additionnels pour produire le produit B	Total
Autres coûts incorporables		6,50	6,50
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)		0,50	0,50
Autres coûts :		0,10	0,10
Coût total du produit B :	10,60 \$	12,60 \$	23,20 \$
Coûts exclus : (compris dans les coûts non incorporables)		0,20	0,20
Coût net du produit B (coût total moins les coûts exclus) :			23,00 \$

La teneur en valeur régionale du produit B est calculée de la manière suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{23,00 \$ - 5,50 \$}{23,00 \$} \times 100 \\
 &= 76,1 \%
 \end{aligned}$$

Comme la teneur en valeur régionale du produit B est de 76,1 pour cent, celui-ci est admissible à titre de produit originaire.

Exemple 4: Matières originaires acquises d'un producteur qui les a produites en utilisant des matières intermédiaires

Le producteur A, se trouvant dans le pays ALÉNA A, produit des interrupteurs. Pour que ceux-ci soient admissibles à titre de produits originaires, il désigne les sous-assemblages d'interrupteurs comme matières intermédiaires. Ces sous-assemblages sont assujettis à une prescription de teneur en valeur régionale. Ils satisfont à cette prescription et sont admissibles à titre de matières originaires. Les interrupteurs sont également assujettis à une prescription de teneur en valeur régionale et, avec les sous-assemblages désignés comme matières intermédiaires, il est déterminé qu'ils ont une teneur en valeur régionale de 65 pour cent.

Le producteur A vend les interrupteurs au producteur B, se trouvant dans le pays ALÉNA B, qui les utilise pour produire des assemblages d'interrupteurs utilisés dans la production du produit B. Les assemblages d'interrupteurs sont assujettis à une prescription de teneur en valeur régionale. Les producteurs A et B ne cumulent pas leur production au sens de l'article 14. Le producteur B peut donc, en vertu du paragraphe 7(4), désigner les assemblages d'interrupteurs comme matières intermédiaires.

Si les producteurs A et B cumulaient leur production au sens de l'article 14, le producteur B ne pourrait pas désigner les assemblages d'interrupteurs comme

intermediate materials, because the production of both producers would be considered to be the production of one producer.

Example 5: Single Producer and Successive Designations of Materials Subject to a Regional Value-Content Requirement as Intermediate Materials

Producer A, located in NAFTA country, produces Material X and uses Material X in the production of Good B. Material X qualifies as an originating material because it satisfies the applicable regional value-content requirement. Producer A designates Material X as an intermediate material.

Producer A uses Material X in the production of Material Y, which is also used in the production of Good B. Material Y is also subject to a regional value-content requirement. Under the proviso set out in subsection 7(4), Producer A cannot designate Material Y as an intermediate material, even if Material Y satisfies the applicable regional value-content requirement, because Material X was already designated by Producer A as an intermediate material.

Example 6: Single Producer and Multiple Designations of Materials as Intermediate Materials

Producer X, who is located in NAFTA country X, uses non-originating materials in the production of self-produced materials A, B and C. None of the self-produced materials are used in the production of any of the other self-produced materials.

Producer X uses the self-produced materials in the production of Good O, which is exported to NAFTA country Y. Materials A, B and C qualify as originating materials because they satisfy the applicable regional value-content requirements.

Because none of the self-produced materials are used in the production of any of the other self-produced materials, then even though each self-produced material is subject to a regional value-content requirement, Producer X may, under subsection 7(4), designate all of the self-produced materials as intermediate materials. The proviso set out in subsection 7(4) only applies where self-produced materials are used in the production of other self-produced materials and both are subject to a regional value-content requirement.

Example 7: subsection 7(17)

The following are examples of accessories, spare parts or tools that are delivered with a good and form part of the good's standard accessories, spare parts or tools:

matières intermédiaires, parce que la production des deux producteurs serait considérée comme la production d'un seul producteur.

Exemple 5: Producteur unique et désignations successives, comme matières intermédiaires, de matières assujetties à une prescription de teneur en valeur régionale

Le producteur A, se trouvant dans un pays ALÉNA, produit la matière X qu'il utilise dans la production du produit B. La matière X est admissible à titre de matière originaire parce qu'elle satisfait à la prescription applicable de teneur en valeur régionale. Le producteur A désigne la matière X comme matière intermédiaire.

Le producteur A utilise la matière X dans la production de la matière Y, qui est également utilisée dans la production du produit B. La matière Y est aussi assujettie à une prescription de teneur en valeur régionale. Aux termes de la condition énoncée au paragraphe 7(4), le producteur A ne peut désigner la matière Y comme matière intermédiaire, même si elle satisfait à la prescription applicable de teneur en valeur régionale, parce qu'il a déjà désigné la matière X comme matière intermédiaire.

Exemple 6 : Producteur unique et désignations multiples de matières comme matières intermédiaires

Le producteur X, se trouvant dans le pays ALÉNA X, utilise des matières non originaires dans la production des matières auto-produites A, B et C. Aucune des matières auto-produites n'est utilisée dans la production des autres matières auto-produites.

Le producteur X utilise les matières auto-produites dans la production du produit O, qui est exporté vers le pays ALÉNA Y. Les matières A, B et C sont admissibles à titre de matières originaires parce qu'elles satisfont aux prescriptions applicables de teneur en valeur régionale.

Vu qu'aucune des matières auto-produites n'est utilisée dans la production des autres matières auto-produites, même si chacune de ces matières est assujettie à une prescription de teneur en valeur régionale, le producteur X peut, en vertu du paragraphe 7(4), désigner toutes les matières auto-produites comme matières intermédiaires. La condition énoncée au paragraphe 7(4) ne s'applique que si les matières auto-produites sont utilisées dans la production d'autres matières auto-produites et sont toutes assujetties à une prescription de teneur en valeur régionale.

Exemple 7 : paragraphe 7(17)

Les éléments suivants sont des exemples d'accessoires, de pièces de rechange ou d'outils qui sont livrés avec le produit et qui en font normalement partie :

- (a)** consumables that must be replaced at regular intervals, such as dust collectors for an air-conditioning system,
- (b)** a carrying case for equipment,
- (c)** a dust cover for a machine,
- (d)** an operational manual for a vehicle,
- (e)** brackets to attach equipment to a wall,
- (f)** a bicycle tool kit or a car jack,
- (g)** a set of wrenches to change the bit on a chuck,
- (h)** a brush or other tool to clean out a machine, and
- (i)** electrical cords and power bars for use with electronic goods.

Example 8: Value of Indirect Materials that are Assists

Producer A, located in a NAFTA country, produces Good A that is subject to a regional value-content requirement. The producer chooses that the regional value content of that good be calculated using the net cost method. Producer A buys Material X from Producer B, located in a NAFTA country, and uses it in the production of Good A. Producer A provides to Producer B, at no charge, tools to be used in the production of Material X. The tools have a value of \$100 which is expensed in the current year by Producer A.

Material X is subject to a regional value-content requirement which Producer B chooses to calculate using the net cost method. For purposes of determining the value of non-originating materials in order to calculate the regional value content of Material X, the tools are considered to be an originating material because they are an indirect material. However, pursuant to subsection 7(11) they have a value of nil because the cost of the tools with respect to Material X is not recorded on the books of Producer B.

It is determined that Material X is a non-originating material. The cost of the tools that is recorded on the books of producer A is expensed in the current year. Pursuant to section 5 of Schedule VIII, the value of the tools (see subparagraph 5(1)(b)(ii) of Schedule VIII) must be included in the value of Material X by Producer A when calculating the regional value content of Good A. The cost of the tools, although recorded on the books of producer A, cannot be included as a separate cost in the net cost of Good A because it is already included in the value of Material X. The entire cost of Material X,

- a)** les parties consommables qui doivent être remplacées à intervalles réguliers, comme les filtres d'un système de climatisation;
- b)** les étuis pour le transport du matériel;
- c)** les housses protégeant divers appareils;
- d)** le manuel d'instruction pour l'utilisation d'un véhicule;
- e)** le matériel de fixation murale d'un appareil;
- f)** une trousse de réparation de bicyclette ou un cric d'automobile;
- g)** un jeu de clefs pour changer la mèche d'un mandrin;
- h)** une brosse ou un autre outil servant à nettoyer un appareil;
- i)** des cordons ou des blocs d'alimentation électriques servant à l'utilisation d'appareils électroniques.

Exemple 8 : Valeur des matières indirectes qui sont des aides

Le producteur A, se trouvant dans un pays ALÉNA, produit le produit A qui est assujéti à une prescription de teneur en valeur régionale. Il choisit de calculer la teneur en valeur régionale de ce produit selon la méthode du coût net. Il achète du producteur B, se trouvant dans un pays ALÉNA, la matière X et l'utilise dans la production du produit A. Il fournit, sans frais, au producteur B des outils servant à la production de la matière X. Ceux-ci ont une valeur de 100 \$ que le producteur A a passée en charges dans l'année en cours.

La matière X est assujétiée à une prescription de teneur en valeur régionale que le producteur B choisit de calculer selon la méthode du coût net. Aux fins de la détermination de la valeur des matières non originaires pour le calcul de la teneur en valeur régionale de la matière X, les outils sont considérés comme une matière originaire, vu qu'il s'agit de matières indirectes. Toutefois, aux termes du paragraphe 7(11), ils ont une valeur zéro, car leur coût à l'égard de la matière X n'est pas consigné dans les livres comptables du producteur B.

Il est déterminé que la matière X est une matière non originaire. Le coût des outils qui est consigné dans les livres comptables du producteur A est passé en charges dans l'année en cours. Aux termes de l'article 5 de l'annexe VIII, le producteur A doit inclure la valeur des outils (voir le sous-alinéa 5(1)(b)(ii) de l'annexe VIII) dans la valeur de la matière X pour le calcul de la teneur en valeur régionale du produit A. Le coût des outils, même s'il est consigné dans les livres comptables du producteur A, ne peut être inclus séparément dans le coût net du produit A, car il est déjà inclus dans la

which includes the cost of the tools, is included in the value of non-originating materials for purposes of the regional value content of Good A.

SOR/95-382, s. 1; SOR/2001-108, s. 2; SOR/2002-27, s. 3.

PART V

Automotive Goods

Definitions and Interpretation

8 For purposes of this Part,

after-market parts means goods that are not for use as original equipment in the production of light-duty vehicles or heavy-duty vehicles and that are

- (a) goods of a tariff provision listed in Schedule IV, or
- (b) automotive component assemblies, automotive components, sub-components or listed materials; (*pièces destinées au marché du service après-vente*)

class of motor vehicles means any one of the following categories of motor vehicles:

- (a) motor vehicles of any of subheading 8701.20, tariff item Nos. 8702.10.10 and 8702.90.10, subheadings 8704.10, 8704.22, 8704.23, 8704.32 and 8704.90 and headings 87.05 and 87.06,
- (b) motor vehicles of any of subheadings 8701.10 and 8701.30 through 8701.90,
- (c) motor vehicles of any of tariff item Nos. 8702.10.20 and 8702.90.20 and subheadings 8704.21 and 8704.31, and
- (d) motor vehicles of any of subheadings 8703.21 through 8703.90; (*catégorie de véhicules automobiles*)

complete motor vehicle assembly process means the production of a motor vehicle from separate constituent parts, which parts include the following:

- (a) a structural frame or unibody,
- (b) body panels,
- (c) an engine, a transmission and a drive train,
- (d) brake components,

valeur de la matière X. Le coût global de celle-ci, qui comprend le coût des outils, est inclus dans la valeur des matières non originaires aux fins du calcul de la teneur en valeur régionale du produit A.

DORS/95-382, art. 1; DORS/2001-108, art. 2; DORS/2002-27, art. 3.

PARTIE V

Produits automobiles

Définitions et interprétation

8 Les définitions qui suivent s'appliquent à la présente partie.

catégorie de taille Vise le véhicule de gamme légère à l'égard duquel la somme de l'espace intérieur pour les passagers et de l'espace intérieur pour les bagages est, selon le cas :

- a) au plus 85 pieds cubes (2,38 m³);
- b) plus de 85 pieds cubes (2,38 m³) et moins de 100 pieds cubes (2,80 m³);
- c) au moins 100 pieds cubes (2,80 m³) et au plus 110 pieds cubes (3,08 m³);
- d) plus de 110 pieds cubes (3,08 m³) et moins de 120 pieds cubes (3,36 m³);
- e) au moins 120 pieds cubes (3,36 m³). (*size category*)

catégorie de véhicules automobiles L'une des catégories suivantes de véhicules automobiles :

- a) les véhicules automobiles de la sous-position 8701.20, des numéros tarifaires 8702.10.10 et 8702.90.10, des sous-positions 8704.10, 8704.22, 8704.23, 8704.32 et 8704.90 et des positions 87.05 et 87.06;
- b) les véhicules automobiles des sous-positions 8701.10 et 8701.30 à 8701.90;
- c) les véhicules automobiles des numéros tarifaires 8702.10.20 et 8702.90.20 et des sous-positions 8704.21 et 8704.31;
- d) les véhicules automobiles des sous-positions 8703.21 à 8703.90. (*class of motor vehicles*)

chaîne de montage complète de véhicules automobiles La production d'un véhicule automobile

- (e) steering and suspension components,
- (f) seating and internal trim,
- (g) bumpers and external trim,
- (h) wheels, and
- (i) electrical and lighting components; (*chaîne de montage complète de véhicules automobiles*)

first prototype means the first motor vehicle that

- (a) is produced using tooling and processes intended for the production of motor vehicles to be offered for sale, and
- (b) follows the complete motor vehicle assembly process in a manner not specifically designed for testing purposes; (*premier prototype*)

floor pan of a motor vehicle means a component, comprising a single part or two or more parts joined together, with or without additional stiffening members, that forms the base of a motor vehicle, beginning at the fire-wall or bulkhead of the motor vehicle and ending

- (a) where there is a luggage floor panel in the motor vehicle, at the place where that luggage floor panel begins, and
- (b) where there is no luggage floor panel in the motor vehicle, at the place where the passenger compartment of the motor vehicle ends; (*dessous de caisse d'un véhicule automobile*)

heavy-duty automotive good means a heavy-duty vehicle or a heavy-duty component; (*produit automobile de gamme lourde*)

heavy-duty component means an automotive component or automotive component assembly that is for use as original equipment in the production of a heavy-duty vehicle; (*composante de gamme lourde*)

marque means a trade name used by a marketing division of a motor vehicle assembler that is separate from any other marketing division of that motor vehicle assembler; (*marque*)

model line means a group of motor vehicles having the same platform or model name; (*modèle*)

model name means the word, group of words, letter, number or similar designation assigned to a motor vehicle by a marketing division of a motor vehicle assembler

par assemblage de ses éléments constitutifs, qui comprennent notamment :

- a) le châssis ou la carrosserie monocoque;
- b) les panneaux de carrosserie;
- c) le moteur, la boîte de vitesses et les organes de transmission;
- d) les composantes de freins;
- e) les composantes de l'organe de direction et les éléments de suspension;
- f) les sièges et les garnitures intérieures;
- g) les pare-chocs et les garnitures extérieures;
- h) les roues;
- i) les composantes électriques et les composantes d'éclairage. (*complete motor vehicle assembly process*)

composante de gamme lourde Composante d'automobile ou montage de composantes d'automobile devant servir d'élément d'origine dans la production d'un véhicule de gamme lourde. (*heavy-duty component*)

dessous de caisse d'un véhicule automobile La composante formée d'une seule pièce ou d'un assemblage de deux ou plusieurs pièces, avec ou sans éléments raidisseurs, qui constitue le dessous d'un véhicule automobile et qui commence à la cloison pare-feu ou au tablier du véhicule et se termine :

- a) si le véhicule comporte un plancher de coffre, à l'endroit où commence ce plancher;
- b) si le véhicule ne comporte pas de plancher de coffre, à l'endroit où finit l'habitacle. (*floor pan of a motor vehicle*)

marque Nom commercial utilisé par une division de commercialisation d'un monteur de véhicules automobiles qui est distincte de toute autre division de commercialisation de celui-ci. (*marque*)

matière retracée Matière produite hors des territoires des pays ALÉNA qui est importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et qui, au moment de son importation, relève d'un poste tarifaire énuméré à l'annexe IV. (*traced material*)

modèle Groupe de véhicules automobiles ayant la même plate-forme ou le même nom de modèle. (*model line*)

(a) to differentiate the motor vehicle from other motor vehicles that use the same platform design,

(b) to associate the motor vehicle with other motor vehicles that use different platform designs, or

(c) to denote a platform design; (*nom de modèle*)

new building means a new construction to house a complete motor vehicle assembly process, where that construction includes the pouring or construction of a new foundation and floor, the erection of a new frame and roof, and the installation of new plumbing and electrical and other utilities; (*nouvel édifice*)

plant means a building, or buildings in close proximity but not necessarily contiguous, machinery, apparatus and fixtures that are under the control of a producer and are used in the production of any of the following:

(a) light-duty vehicles and heavy-duty vehicles,

(b) goods of a tariff provision listed in Schedule IV, and

(c) automotive component assemblies, automotive components, sub-components and listed materials; (*usine*)

platform means the primary load-bearing structural assembly of a motor vehicle that determines the basic size of the motor vehicle, and is the structural base that supports the driveline and links the suspension components of the motor vehicle for various types of frames, such as the body-on-frame or space-frame, and monocoques; (*plate-forme*)

received in the territory of a NAFTA country means, with respect to subsection 9(2), the location at which a traced material arrives in the territory of a NAFTA country and is documented for any customs purpose, which in the case of a traced material imported into

(a) Canada,

(i) where the traced material is imported on a vessel, as defined in section 2 of the *Reporting of Imported Goods Regulations*, is the location at which the traced material is last unloaded from the vessel and reported, under section 12 of the *Customs Act*, to a customs office, including reported for transportation under bond by a conveyance other than that vessel, and

(ii) in any other case, is the location at which the traced material is reported, under section 12 of the

nom de modèle Mot, groupe de mots, lettre, numéro ou désignation similaire qu'une division de commercialisation d'un monteur de véhicules automobiles assigne à un véhicule automobile pour :

a) soit le distinguer des autres véhicules automobiles qui comportent une plate-forme de même conception;

b) soit l'associer aux autres véhicules automobiles qui comportent une plate-forme de conception différente;

c) soit qualifier une plate-forme de conception particulière. (*model name*)

nouvel édifice Nouvelle structure où l'on a au moins coulé ou construit de nouvelles fondations et un nouveau plancher, érigé un nouveau bâtiment et posé un nouveau toit et de nouvelles installations de plomberie, d'électricité et autres services publics afin d'y installer une chaîne de montage complète de véhicules automobiles. (*new building*)

pièces destinées au marché du service après-vente Produits qui ne sont pas destinés à servir d'éléments d'origine dans la production de véhicules de gamme légère ou de véhicules de gamme lourde et qui sont :

a) soit des produits d'un poste tarifaire énuméré à l'annexe IV;

b) soit des montages de composantes d'automobile, des composantes d'automobile, des sous-composantes ou des matières répertoriées. (*after-market parts*)

plate-forme La principale structure portante d'un véhicule automobile qui en définit la taille de base et qui supporte le groupe motopropulseur et réunit les éléments de suspension de divers types de châssis, tels le châssis-carrosserie et le châssis en treillis tubulaire, ainsi que la carrosserie monocoque. (*platform*)

premier prototype Le premier véhicule automobile qui :

a) est produit au moyen d'outillage et de procédés conçus pour la production de véhicules automobiles destinés à la vente;

b) passe par la chaîne de montage complète de véhicules automobiles selon un procédé non expressément conçu pour la mise à l'essai. (*first prototype*)

produit automobile de gamme lourde Véhicule de gamme lourde ou composante de gamme lourde. (*heavy-duty automotive good*)

Customs Act, to a customs office, including reported for transportation under bond,

(b) Mexico,

(i) where the traced material is imported on a vessel, the location at which the traced material is last unloaded from the vessel and reported for any customs purpose, and

(ii) in any other case, the location at which the traced material is reported for any customs purpose, and

(c) the United States, is the location at which the traced material is entered for any customs purpose, including entered for consumption, entered for warehouse or entered for transportation under bond, or admitted into a foreign trade zone; (*reçu sur le territoire d'un pays ALÉNA*)

refit means a closure of a plant for a period of at least three consecutive months that is for purposes of plant conversion or retooling; (*réaménagement*)

size category, with respect to a light-duty vehicle, means that the total of the interior volume for passengers and the interior volume for luggage is

(a) 85 cubic feet (2.38 m³) or less,

(b) more than 85 cubic feet (2.38 m³) but less than 100 cubic feet (2.80 m³),

(c) 100 cubic feet (2.80 m³) or more but not more than 110 cubic feet (3.08 m³),

(d) more than 110 cubic feet (3.08 m³) but less than 120 cubic feet (3.36 m³), or

(e) 120 cubic feet (3.36 m³) or more; (*catégorie de taille*)

traced material means a material, produced outside the territories of the NAFTA countries, that is imported from outside the territories of the NAFTA countries and is, when imported, of a tariff provision listed in Schedule IV; (*matière retracée*)

underbody means the floor pan of a motor vehicle. (*soubassement*)

SOR/95-382, s. 1; SOR/2000-86, s. 4; SOR/2002-27, s. 99.

réaménagement Fermeture d'une usine, pour au moins trois mois consécutifs, à des fins de conversion de l'usine ou de modernisation de son outillage. (*refit*)

reçu sur le territoire d'un pays ALÉNA S'entend, pour l'application du paragraphe 9(2), du lieu où une matière retracée arrive sur le territoire d'un pays ALÉNA, munie des documents pertinents pour la douane, ce lieu étant :

a) si la matière retracée est importée au Canada :

(i) dans le cas où elle est importée par navire au sens de l'article 2 du *Règlement sur la déclaration des marchandises importées*, le lieu où elle est déchargée du navire pour la dernière fois et fait l'objet d'une déclaration — y compris la déclaration en vue du transport en douane par un autre moyen de transport que le navire — auprès d'un bureau de douane conformément à l'article 12 de la *Loi sur les douanes*,

(ii) dans tout autre cas, le lieu où elle fait l'objet d'une déclaration — y compris la déclaration en vue du transport en douane — auprès d'un bureau de douane conformément à l'article 12 de la *Loi sur les douanes*;

b) si la matière retracée est importée au Mexique :

(i) dans le cas où elle est importée par navire, le lieu où elle est déchargée du navire pour la dernière fois et fait l'objet d'une déclaration douanière,

(ii) dans tout autre cas, le lieu où elle fait l'objet d'une déclaration douanière;

c) si la matière retracée est importée aux États-Unis, le lieu où elle est admise à la douane, y compris le lieu où elle est déclarée pour la mise à la consommation ou la mise en entrepôt, déclarée en vue du transport en douane ou admise dans une zone franche. (*received in the territory of a NAFTA country*)

soubassement Dessous de caisse d'un véhicule automobile. (*underbody*)

usine L'ensemble d'un bâtiment, ou d'un groupe de bâtiments situés à proximité les uns des autres sans être nécessairement contigus, et de la machinerie, de l'équipement et des accessoires fixes qui sont sous la responsabilité d'un producteur et qui sont utilisés dans la production de l'un ou l'autre des produits suivants :

a) véhicules de gamme légère et véhicules de gamme lourde;

Light-duty Automotive Goods

9 (1) For purposes of calculating the regional value content of a light-duty automotive good under the net cost method, the value of non-originating materials used by the producer in the production of the good shall be the sum of the values of the non-originating materials that are traced materials and are incorporated into the good.

(2) Except as otherwise provided in subsections (3) and (6) through (8), the value of each of the traced materials that is incorporated into a good shall be

(a) where the producer imports the traced material from outside the territories of the NAFTA countries and has or takes title to it at the time of importation, the sum of

(i) the customs value of the traced material,

(ii) where not included in that customs value, any freight, insurance, packing and other costs that were incurred in transporting the traced material to the first place at which it was received in the territory of a NAFTA country, and

(iii) where not included in that customs value, the costs referred to in subsection (4);

(b) where the producer imports the traced material from outside the territories of the NAFTA countries and does not have or take title to it at the time of importation, the sum of

(i) the customs value of the traced material,

(ii) where not included in that customs value, any freight, insurance, packing and other costs that were incurred in transporting the traced material to the place at which it was when the producer takes title in the territory of a NAFTA country, and

(iii) where not included in that customs value, the costs referred to in subsection (4);

b) produits d'un poste tarifaire énuméré à l'annexe IV;

c) montages de composantes d'automobile, composantes d'automobile, sous-composantes et matières répertoriées. (*plant*)

DORS/95-382, art. 1; DORS/2000-86, art. 4; DORS/2002-27, art. 99.

Produits automobiles de gamme légère

9 (1) Aux fins du calcul de la teneur en valeur régionale d'un produit automobile de gamme légère selon la méthode du coût net, la valeur des matières non originaires utilisées par le producteur dans la production du produit est égale à la somme des valeurs des matières non originaires qui sont des matières retracées et qui sont incorporées dans le produit.

(2) Sauf disposition contraire des paragraphes (3) et (6) à (8), la valeur de chaque matière retracée qui est incorporée dans un produit est égale :

a) lorsque le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et qu'il en est propriétaire ou le devient au moment de l'importation, à la somme des éléments suivants :

(i) la valeur en douane de la matière retracée,

(ii) s'ils ne sont pas déjà compris dans la valeur en douane, les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport de la matière retracée vers le premier lieu où elle est reçue sur le territoire d'un pays ALÉNA,

(iii) s'ils ne sont pas déjà compris dans la valeur en douane, les frais prévus au paragraphe (4);

b) lorsque le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et qu'il n'en est pas propriétaire ni ne le devient au moment de l'importation, à la somme des éléments suivants :

(i) la valeur en douane de la matière retracée,

(ii) s'ils ne sont pas déjà compris dans la valeur en douane, les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport de la matière retracée vers le lieu où elle se trouve au moment où le producteur en devient propriétaire sur le territoire d'un pays ALÉNA,

(c) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries and that person has or takes title to the material at the time of importation, if the producer has a statement that

(i) is signed by the person from whom the producer acquired the traced material, whether in the form in which it was imported into the territory of a NAFTA country or incorporated into another material, and

(ii) states

(A) the customs value of the traced material,

(B) where not included in that customs value, any freight, insurance, packing and other costs that were incurred in transporting the traced material to the first place at which it was received in the territory of a NAFTA country, and

(C) where not included in that customs value, the costs referred to in subsection (4),

the sum of the customs value of the traced material, the freight, insurance, packing and other costs referred to in clause (ii)(B) and the costs referred to in clause (ii)(C);

(d) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries and that person does not have or take title to the material at the time of importation, if the producer has a statement that

(i) is signed by the person from whom the producer acquired the traced material, whether in the form in which it was imported into the territory of a NAFTA country or incorporated into another material, and

(ii) states

(A) the customs value of the traced material,

(B) where not included in that customs value, any freight, insurance, packing and other costs that were incurred in transporting the traced material to the place at which it was located when the first person in the territory of a NAFTA country takes title, and

(C) where not included in that customs value, the costs referred to in subsection (4),

(iii) s'ils ne sont pas déjà compris dans la valeur en douane, les frais prévus au paragraphe (4);

c) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et qu'elle en est propriétaire ou le devient au moment de l'importation, si le producteur a en sa possession une déclaration qui :

(i) est signée par la personne de qui il a acquis la matière retracée, que celle-ci soit en la forme qu'elle revêtait au moment d'être importée sur le territoire d'un pays ALÉNA ou soit déjà incorporée dans une autre matière,

(ii) indique :

(A) la valeur en douane de la matière retracée,

(B) s'ils ne sont pas déjà compris dans la valeur en douane, les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport de la matière retracée vers le premier lieu où elle est reçue sur le territoire d'un pays ALÉNA,

(C) s'ils ne sont pas déjà compris dans la valeur en douane, les frais prévus au paragraphe (4),

à la somme de la valeur en douane de la matière retracée, des frais de transport, d'assurance et d'emballage et autres frais visés à la division (ii)(B) et des frais visés à la division (ii)(C);

d) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et qu'elle n'en est pas propriétaire ni ne le devient au moment de l'importation, si le producteur a en sa possession une déclaration qui :

(i) est signée par la personne de qui il a acquis la matière retracée, que celle-ci soit en la forme qu'elle revêtait au moment d'être importée sur le territoire d'un pays ALÉNA ou soit déjà incorporée dans une autre matière,

(ii) indique :

(A) la valeur en douane de la matière retracée,

(B) s'ils ne sont pas déjà compris dans la valeur en douane, les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport de la matière retracée vers le lieu où elle se trouve au moment où la première

the sum of the customs value of the traced material, the freight, insurance, packing and other costs referred to in clause (ii)(B) and the costs referred to in clause (ii)(C);

(e) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries and the producer acquires the traced material or a material that incorporates the traced material from a person in the territory of a NAFTA country who has title to it, if the producer has a statement that

(i) is signed by the person from whom the producer acquired the traced material or the material that incorporates it, and

(ii) states the value of the traced material or a material that incorporates the traced material, determined in accordance with subsection (5), with respect to a transaction that occurs after the customs value of the traced material was determined,

the value of the traced material or the material that incorporates the traced material, determined in accordance with subsection (5), with respect to the transaction referred to in that statement;

(f) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries, and the producer acquires a material that incorporates that traced material and the acquired material was produced in the territory of a NAFTA country and is subject to a regional value-content requirement, if the producer has a statement that

(i) is signed by the person from whom the producer acquired that material, and

(ii) states that the acquired material is an originating material and states the regional value content of the material,

an amount equal to $VM \times (1 - RVC)$

where

VM is the value of the acquired material, determined in accordance with subsection (5), with respect to the transaction in which the producer acquired that material, and

RVC is the regional value content of the acquired material, expressed as a decimal;

(g) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries, and the producer acquires a material that incorporates that traced material and the

personne sur le territoire d'un pays ALÉNA en devient propriétaire,

(C) s'ils ne sont pas déjà compris dans la valeur en douane, les frais prévus au paragraphe (4),

à la somme de la valeur en douane de la matière retracée, des frais de transport, d'assurance et d'emballage et autres frais visés à la division (ii)(B) et des frais visés à la division (ii)(C);

e) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et que le producteur acquiert la matière retracée ou une matière dans laquelle elle est incorporée d'une personne, sur le territoire d'un pays ALÉNA, qui en est propriétaire, si le producteur a en sa possession une déclaration qui :

(i) est signée par la personne de qui il a acquis la matière,

(ii) indique la valeur de la matière acquise, déterminée conformément au paragraphe (5) relativement à une opération réalisée après que la valeur en douane de la matière retracée a été déterminée,

à la valeur de la matière retracée ou de la matière dans laquelle elle est incorporée, déterminée conformément au paragraphe (5) relativement à l'opération mentionnée dans cette déclaration;

f) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et que le producteur acquiert une matière dans laquelle elle est incorporée, laquelle a été produite sur le territoire d'un pays ALÉNA et est assujettie à une prescription de teneur en valeur régionale, si le producteur a en sa possession une déclaration qui :

(i) est signée par la personne de qui il a acquis cette matière,

(ii) indique que la matière acquise est une matière originaire et précise la teneur en valeur régionale de la matière,

au montant obtenu au moyen de la formule suivante :
 $VM \times (1 - TVR)$

où :

VM représente la valeur de la matière acquise, déterminée conformément au paragraphe (5)

acquired material was produced in the territory of a NAFTA country and is subject to a regional value-content requirement, if the producer has a statement that

(i) is signed by the person from whom the producer acquired that material, and

(ii) states that the acquired material is an originating material but does not state any value with respect to the traced material,

an amount equal to $VM \times (1 - RVCR)$

where

VM is the value of the acquired material, determined in accordance with subsection (5), with respect to the transaction in which the producer acquired that material, and

RVCR is the regional value-content requirement for the acquired material, expressed as a decimal;

(h) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries and the producer acquires a material that

(i) incorporates that traced material,

(ii) was produced in the territory of a NAFTA country, and

(iii) with respect to which an amount was determined in accordance with paragraph (f) or (g),

if the producer of the good has a statement signed by the person from whom the producer acquired that material that states that amount, the amount as determined in accordance with paragraph (f) or (g), as the case may be; and

(i) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries and the producer does not have a statement described in any of paragraphs (c) through (h), the value of the traced material or any material that incorporates it, determined in accordance with subsection (5) with respect to the transaction in which the producer acquires the traced material or any material that incorporates it.

relativement à l'opération par laquelle le producteur l'a acquise,

TVR la teneur en valeur régionale de la matière acquise, exprimée en fraction décimale;

(g) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et que le producteur acquiert une matière dans laquelle elle est incorporée, laquelle a été produite sur le territoire d'un pays ALÉNA et est assujettie à une prescription de teneur en valeur régionale, si le producteur a en sa possession une déclaration qui :

(i) est signée par la personne de qui il a acquis cette matière,

(ii) indique que la matière acquise est une matière originaire, mais n'indique aucune valeur pour la matière retracée,

au montant obtenu au moyen de la formule suivante :
 $VM \times (1 - PTVR)$

où :

VM représente la valeur de la matière acquise, déterminée conformément au paragraphe (5) relativement à l'opération par laquelle le producteur l'a acquise,

PTVR la prescription de teneur en valeur régionale applicable à la matière acquise, exprimée en fraction décimale;

(h) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et que le producteur acquiert une matière :

(i) dans laquelle cette matière retracée est incorporée,

(ii) qui a été produite sur le territoire d'un pays ALÉNA,

(iii) à l'égard de laquelle un montant a été déterminé conformément aux alinéas f) ou g),

au montant déterminé conformément aux alinéas f) ou g), selon le cas, si le producteur du produit a en sa possession une déclaration signée par la personne de qui il a acquis la matière qui indique ce montant;

(i) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et que le producteur n'a pas en sa possession la déclaration

- visée à l'un des alinéas c) à h), à la valeur de la matière retracée ou de toute matière dans laquelle elle est incorporée, déterminée conformément au paragraphe (5) relativement à l'opération par laquelle le producteur a acquis la matière retracée ou toute matière dans laquelle elle est incorporée.
- (3)** For purposes of paragraphs (2)(a) through (d), where the customs value of the traced material referred to in those paragraphs was not determined in a manner consistent with Schedule VIII, the value of the material shall be the sum of
- (a)** the value of the material determined in accordance with Schedule VIII with respect to the transaction in which the person who imported the material from outside the territories of the NAFTA countries acquired it; and
 - (b)** where not included in that value, the costs referred to in subparagraphs (2)(a)(ii) and (iii), subparagraphs (2)(b)(ii) and (iii), clauses (2)(c)(ii)(B) and (C) or clauses (2)(d)(ii)(B) and (C), as the case may be.
- (4)** The costs referred to in paragraphs (2)(a) through (d) and subsection (3) are the following:
- (a)** duties and taxes paid or payable with respect to the material in the territory of one or more of the NAFTA countries, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable; and
 - (b)** customs brokerage fees, including the cost of in-house customs brokerage services, incurred with respect to the material in the territory of one or more of the NAFTA countries.
- (5)** For purposes of paragraphs (2)(e) through (g) and (i) and subsections (6) and (7), the value of a material
- (a)** shall be the transaction value of the material, determined in accordance with subsection 2(1) of Schedule VIII with respect to the transaction referred to in that paragraph or subsection, or
 - (b)** shall be determined in accordance with sections 6 through 11 of Schedule VIII, where, with respect to the transaction referred to in that paragraph or subsection, there is no transaction value for the material under subsection 2(2) of that Schedule, or the transaction value of the material is unacceptable under subsection 2(3) of that Schedule, and, where not included under paragraph (a) or (b), shall include taxes, other than duties paid on an importation of a material
- (3)** Pour l'application des alinéas (2)a) à d), lorsque la valeur en douane de la matière retracée visée à ces alinéas n'a pas été établie conformément à l'annexe VIII, la valeur de la matière est égale à la somme des éléments suivants :
- a)** la valeur de la matière établie conformément à l'annexe VIII relativement à l'opération au cours de laquelle la personne qui a importé la matière d'un endroit situé à l'extérieur des territoires des pays ALÉNA l'a acquise;
 - b)** s'ils ne sont pas déjà compris dans cette valeur, les frais visés aux sous-alinéas (2)a)(ii) et (iii), aux sous-alinéas (2)b)(ii) et (iii), aux divisions (2)c)(ii)(B) et (C) ou aux divisions (2)d)(ii)(B) et (C), selon le cas.
- (4)** Les frais visés aux alinéas (2)a) à d) et au paragraphe (3) sont les suivants :
- a)** les droits et taxes payés ou à payer relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA, sauf les droits et taxes qui font l'objet d'une exemption ou qui sont remboursés, remboursables ou récupérables de quelque autre manière, notamment tout crédit à valoir sur les droits ou taxes payés ou à payer;
 - b)** les frais de courtage en douane, notamment les frais des services internes de courtage en douane, engagés relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA.
- (5)** Pour l'application des alinéas (2)e) à g) et i) et des paragraphes (6) et (7), la valeur d'une matière est :
- a)** soit sa valeur transactionnelle déterminée conformément au paragraphe 2(1) de l'annexe VIII relativement à l'opération visée aux alinéas ou paragraphes respectifs;
 - b)** soit la valeur déterminée conformément aux articles 6 à 11 de l'annexe VIII si, relativement à l'opération visée aux alinéas ou paragraphes respectifs, il n'y a pas de valeur transactionnelle aux termes du paragraphe 2(2) de cette annexe ou si la valeur transactionnelle est inacceptable en vertu du paragraphe 2(3) de cette annexe. Cette valeur comprend, si elles ne sont pas déjà incluses aux termes des alinéas a) ou b), les taxes — autres que les

from a NAFTA country, paid or payable with respect to the material in the territory of one or more of the NAFTA countries, other than taxes that are waived, refunded, refundable or otherwise recoverable, including credit against tax paid or payable.

(6) Where it is determined, during the course of a verification of origin of a light-duty automotive good with respect to which the producer of that good has a statement referred to in paragraph (2)(f) or (g), that the acquired material referred to in that statement is not an originating material, the value of the acquired material shall, for purposes of subsection (2), be determined in accordance with subsection (5) with respect to the transaction in which that producer acquired it.

(7) Where any person who has information with respect to a statement referred to in any of paragraphs (2)(c) through (h) does not allow a customs administration to verify that information during a verification of origin, the value of the material with respect to which that person did not allow the customs administration to verify the information may be determined by that customs administration in accordance with subsection (5) with respect to the transaction in which that person sells, or otherwise transfers to another person, that material or a material that incorporates that material.

(8) Where a traced material is incorporated into a material produced in the territory of a NAFTA country and that material is incorporated into a light-duty automotive good, the statement referred to in paragraph (2)(c), (d) or (e) may state the value of non-originating materials, determined in accordance with subsection 12(3), with respect to the material that incorporates the traced material.

(9) For purposes of this section,

(a) where a producer, in accordance with subsection 7(4), designates as an intermediate material any self-produced material used in the production of a light-duty automotive good,

(i) the designation applies solely to the calculation of the net cost of that good, and

(ii) the value of a traced material that is incorporated into that good shall be determined as though the designation had not been made;

(b) the value of a material not listed in Schedule IV, when imported from outside the territories of the NAFTA countries,

droits payés lors de l'importation d'une matière d'un pays ALÉNA — payées ou à payer relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA, sauf les taxes qui font l'objet d'une exemption ou qui sont remboursées, remboursables ou récupérables de quelque autre manière, notamment tout crédit à valoir sur les taxes payées ou à payer.

(6) Lorsque, à l'occasion d'une vérification de l'origine d'un produit automobile de gamme légère à l'égard duquel le producteur du produit a en sa possession une déclaration visée aux alinéas (2)f) ou g), il est établi que la matière acquise mentionnée dans cette déclaration n'est pas une matière originaire, la valeur de la matière acquise est, pour l'application du paragraphe (2), déterminée conformément au paragraphe (5) relativement à l'opération par laquelle le producteur l'a acquise.

(7) Lorsqu'une personne qui possède des renseignements au sujet d'une déclaration visée à l'un des alinéas (2)c) à h) ne permet pas à l'administration douanière de les vérifier au cours d'une vérification de l'origine, celle-ci peut déterminer conformément au paragraphe (5) la valeur de la matière à laquelle se rapportent les renseignements dont l'accès a été refusé, en ce qui concerne l'opération par laquelle cette personne cède à une autre personne, notamment par vente, cette matière ou une matière dans laquelle elle est incorporée.

(8) Lorsqu'une matière retracée est incorporée dans une matière produite sur le territoire d'un pays ALÉNA et que cette dernière est incorporée dans un produit automobile de gamme légère, la déclaration visée aux alinéas (2)c), d) ou e) peut indiquer la valeur des matières non originaires, déterminée conformément au paragraphe 12(3), en ce qui concerne la matière dans laquelle la matière retracée est incorporée.

(9) Pour l'application du présent article :

a) lorsqu'un producteur, conformément au paragraphe 7(4), désigne comme matière intermédiaire une matière auto-produite qui est utilisée dans la production d'un produit automobile de gamme légère :

(i) la désignation s'applique seulement au calcul du coût net de ce produit,

(ii) la valeur d'une matière retracée qui est incorporée dans ce produit est déterminée comme si la désignation n'avait pas été faite;

(i) shall not be included in the value of non-originating materials that are used in the production of a light-duty automotive good, and

(ii) shall be included in calculating the net cost of a light-duty automotive good that incorporates that material;

(c) except as otherwise provided in subsection 12(10), this section does not apply with respect to after-market parts;

(d) the costs referred to in subparagraphs (2)(a)(ii) and (b)(ii), clauses (2)(c)(ii)(B) and (d)(ii)(B) and subsections (4) and (5) shall be the costs referred to in those paragraphs that are recorded on the books of the producer of the light-duty automotive good;

(e) for purposes of calculating the regional value content of a light-duty automotive good, the producer of that good may choose to treat any material used in the production of that good as a non-originating material, and the value of that material shall be determined in accordance with subsection (5) with respect to the transaction in which the producer acquired it; and

(f) any information set out in a statement referred to in subsection (2) that concerns the value of materials or costs shall be in the same currency as the currency of the country in which the person who provided the statement is located.

(10) Each of the following examples is an “Example” as referred to in subsection 2(4).

Example 1

Nuts and bolts of heading 73.18 are imported from outside the territories of the NAFTA countries and are used in the territory of a NAFTA country in the production of a light-duty automotive good referred to in subsection 9(1). Heading 73.18 is not listed in Schedule IV so the nuts and bolts are not traced materials.

Because the nuts and bolts are not traced materials the value, under subsection 9(1), of the nuts and bolts is not included in the value of non-originating materials used in the light-duty automotive good even though the nuts and bolts are imported from outside the territories of the NAFTA countries.

b) la valeur d'une matière non énumérée à l'annexe IV, qui est importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA :

(i) n'est pas incluse dans la valeur des matières non originaires qui sont utilisées dans la production d'un produit automobile de gamme légère,

(ii) est incluse dans le calcul du coût net d'un produit automobile de gamme légère dans lequel cette matière est incorporée;

c) sauf disposition contraire du paragraphe 12(10), le présent article ne s'applique pas aux pièces destinées au marché du service après-vente;

d) les frais visés aux sous-alinéas (2)a)(ii) et b)(ii), aux divisions (2)c)(ii)(B) et d)(ii)(B) et aux paragraphes (4) et (5) sont ceux consignés dans les livres comptables du producteur du produit automobile de gamme légère;

e) aux fins du calcul de la teneur en valeur régionale d'un produit automobile de gamme légère, le producteur de celui-ci peut choisir de considérer comme matière non originaire toute matière utilisée dans la production du produit, auquel cas la valeur de cette matière est déterminée conformément au paragraphe (5) relativement à l'opération par laquelle il l'a acquise;

f) les données relatives à la valeur des matières ou aux frais qui figurent dans une déclaration visée au paragraphe (2) sont exprimées dans la devise du pays où se trouve la personne ayant fourni la déclaration.

(10) Les exemples qui suivent sont visés par le paragraphe 2(4).

Exemple 1

Des écrous et des boulons de la position 73.18 sont importés d'un endroit situé à l'extérieur des territoires des pays ALÉNA et sont utilisés sur le territoire d'un pays ALÉNA dans la production de produits automobiles de gamme légère visés au paragraphe 9(1). Comme la position 73.18 n'est pas énumérée à l'annexe IV, les écrous et les boulons ne sont pas des matières retracées.

Vu que les écrous et les boulons ne sont pas des matières retracées, selon le paragraphe 9(1), leur valeur n'est pas incluse dans la valeur des matières non originaires utilisées dans le produit automobile de gamme légère, même si les écrous et les boulons sont importés d'un endroit situé à l'extérieur des territoires des pays ALÉNA.

The value, under paragraph 9(9)(b), of the nuts and bolts is included in the net cost of the light-duty automotive good for the purposes of calculating, under subsection 9(1), regional value content of the motor vehicle.

Example 2

A rear view mirror of subheading 7009.10 is imported from outside the territories of the NAFTA countries and is used in the territory of a NAFTA country as original equipment in the production of a light-duty vehicle.

Subheading 7009.10 is listed in Schedule IV. The rear view mirror is a traced material. For purposes of calculating, under subsection 9(1), regional value content of the light-duty vehicle, the value of the mirror is included in the value of non-originating materials in accordance with subsections 9(2) through (9).

Example 3

Glass of heading 70.05 is imported from outside the territories of the NAFTA countries and is used in the territory of NAFTA country A in the production of a rear view mirror. The rear view mirror is a non-originating good because it fails to satisfy the applicable change in tariff classification.

That rear view mirror is exported to NAFTA country B where it is used as original equipment in the production of a light-duty vehicle. Even though the rear view mirror is a non-originating material and is of a tariff item listed in Schedule IV, it is not a traced material because it was not imported from outside the territories of the NAFTA countries.

For purposes of calculating, under subsection 9(1), the regional value content of a light-duty vehicle in which the rear view mirror is incorporated, the value of the rear view mirror, under subsection 9(1), is not included in the value of non-originating materials used in the production of the light-duty vehicle.

Even though the glass of heading 70.05 that was used in the production of the rear view mirror and incorporated into the light-duty vehicle was imported from outside the territories of the NAFTA countries, the glass is not a traced material because heading 70.05 is not listed in Schedule IV. For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle that incorporates the glass, the value of the glass is not included in the value of non-originating materials used in the production of the light-duty vehicle. The value of the rear view mirror would be included in the net

La valeur des écrous et des boulons est cependant incluse, selon l'alinéa 9(9)b), dans le coût net du produit automobile de gamme légère aux fins du calcul de la teneur en valeur régionale du véhicule automobile aux termes du paragraphe 9(1).

Exemple 2

Un miroir rétroviseur de la sous-position 7009.10 est importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA et est utilisé sur le territoire d'un pays ALÉNA comme élément d'origine dans la production d'un véhicule de gamme légère.

Comme la sous-position 7009.10 est énumérée à l'annexe IV, le miroir rétroviseur est une matière retracée. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme légère aux termes du paragraphe 9(1), la valeur du miroir est incluse dans la valeur des matières non originaires conformément aux paragraphes 9(2) à (9).

Exemple 3

De la glace de la position 70.05 est importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et est utilisée sur le territoire du pays ALÉNA A dans la production d'un miroir rétroviseur. Ce dernier est un produit non originaire parce qu'il ne satisfait pas à l'exigence de changement de classification tarifaire applicable.

Ce miroir rétroviseur est exporté vers le pays ALÉNA B où il est utilisé comme élément d'origine dans la production d'un véhicule de gamme légère. Même si le miroir rétroviseur est une matière non originaire et relève d'un numéro tarifaire énuméré à l'annexe IV, il n'est pas une matière retracée parce qu'il n'a pas été importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère dans lequel le miroir rétroviseur est incorporé, la valeur du miroir rétroviseur n'est pas incluse, selon ce paragraphe, dans la valeur des matières non originaires utilisées dans la production du véhicule de gamme légère.

Même si la glace de la position 70.05, utilisée dans la production du miroir rétroviseur et incorporée dans le véhicule de gamme légère, a été importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA, la glace n'est pas une matière retracée parce que la position 70.05 ne figure pas à l'annexe IV. Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère dans lequel la glace est incorporée, la valeur de la glace n'est pas incluse dans la valeur des matières non originaires utilisées dans la production du véhicule. La valeur du

cost of the light-duty vehicle, but the value of the imported glass would not be separately included in the value of non-originating materials of the light-duty vehicle.

Example 4

An electric motor of subheading 8501.10 is imported from outside the territories of the NAFTA countries and is used in the territory of a NAFTA country in the production of a seat frame of subheading 9401.90. The seat frame, with the electric motor attached, is sold to a producer of seats of subheading 9401.20. The seat producer sells the seat to a producer of light-duty vehicles. The seat is to be used as original equipment in the production of that light-duty vehicle.

Subheadings 8501.10 and 9401.20 are listed in Schedule IV; subheading 9401.90 is not. The electric motor is a traced material; the seat is not a traced material because it was not imported from outside the territories of the NAFTA countries.

The seat is a light-duty automotive good referred to in subsection 9(1). For purposes of calculating, under subsection 9(1), the regional value content of the seat, the value of traced materials incorporated into it is included in the value of non-originating materials used in the production of the seat. The value of the electric motor is included in that value. (However, the value of the motor would not be included separately in the net cost of the seat because the value of the motor is included as part of the cost of the seat frame.)

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle, the value of the electric motor is included in the value of non-originating materials used in the production of the light-duty vehicle, even if the seat is an originating material.

Example 5

Cast blocks, cast heads and connecting rod assemblies of heading 84.09 are imported from outside the territories of the NAFTA countries by an engine producer, who has title to them at the time of importation, and are used by the producer in the territory of NAFTA country A in the production of an engine of heading 84.07. After the regional value content of the engine is calculated, the engine is an originating good. It is not a traced material because it was not imported from outside the territories of the NAFTA countries. The engine is exported to NAFTA country B, to be used as original equipment by a producer of light-duty vehicles.

miroir rétroviseur serait incluse dans le coût net du véhicule de gamme légère, mais la valeur de la glace importée ne serait pas indiquée séparément dans la valeur des matières non originaires du véhicule.

Exemple 4

Un moteur électrique de la sous-position 8501.10 est importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA et est utilisé sur le territoire d'un pays ALÉNA dans la production d'un bâti de siège de la sous-position 9401.90. Le bâti de siège, auquel est attaché le moteur électrique, est vendu à un producteur de sièges de la sous-position 9401.20. Le producteur de sièges vend le siège à un producteur de véhicules de gamme légère. Le siège doit être utilisé comme élément d'origine dans la production d'un véhicule de gamme légère.

Les sous-positions 8501.10 et 9401.20 sont énumérées à l'annexe IV; la sous-position 9401.90 n'y figure pas. Le moteur électrique est une matière retracée; le siège n'est pas une matière retracée parce qu'il n'a pas été importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA.

Le siège est un produit automobile de gamme légère visé au paragraphe 9(1). Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du siège, la valeur des matières retracées qui y sont incorporées est incluse dans la valeur des matières non originaires utilisées dans la production du siège. La valeur du moteur électrique est incluse dans cette valeur. (La valeur du moteur ne serait toutefois pas indiquée séparément dans le coût net du siège parce qu'elle est incluse dans le coût du bâti de siège.)

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère, la valeur du moteur électrique est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule, même si le siège est une matière originaire.

Exemple 5

Des blocs en fonte, des culasses et des bielles de la position 84.09 sont importés d'un endroit situé à l'extérieur des territoires des pays ALÉNA par un producteur de moteurs, qui en est propriétaire au moment de l'importation et qui les utilise sur le territoire du pays ALÉNA A dans la production d'un moteur de la position 84.07. Après le calcul de la teneur en valeur régionale du moteur, celui-ci est un produit originaire. Il n'est pas une matière retracée parce qu'il n'a pas été importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA. Le moteur est exporté vers le pays ALÉNA B, pour être utilisé comme élément d'origine par un producteur de véhicules de gamme légère.

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle that incorporates the engine, because heading 84.09 is listed in Schedule IV and because the cast blocks, cast heads and connecting rod assemblies were imported into the territory of a NAFTA country and are incorporated into the light-duty vehicle, the value of those materials, which are traced materials, is included in the value of non-originating materials used in the production of the light-duty vehicle, even though the engine is an originating material.

The producer of the light-duty vehicle did not import the traced materials. However, because that producer has a statement referred to in paragraph 9(2)(c) and that statement states the value of non-originating materials of the traced materials in accordance with subsection 12(2), the producer of the light-duty vehicle may, in accordance with subsection 9(8), use that value as the value of non-originating materials of the light-duty vehicle with respect to that engine.

Example 6

Aluminum ingots of subheading 7601.10 and piston assemblies of heading 84.09 are imported from outside the territories of the NAFTA countries by an engine producer and are used by that producer in the territory of NAFTA country A in the production of an engine of heading 84.07. The aluminum ingots are used by the producer to produce an engine block; the piston assembly is then incorporated into the engine block and the producer designates, in accordance with subsection 7(4), a short block of heading 84.09 as an intermediate material. The intermediate material qualifies as an originating material. The engine that incorporates the short block is exported to NAFTA country B and used as original equipment in the production of a light-duty vehicle. The piston assemblies of heading 84.09 are traced materials; neither the engine nor the short block are traced materials because they were not imported from outside the territories of the NAFTA countries.

For purposes of calculating, under subsection 9(1), the regional value content of the engine, the value of the piston assemblies is included, under subparagraph 9(9)(a)(ii), in the value of non-originating materials, even though the intermediate material is an originating material. However, the value of the aluminum ingots is not included in the value of non-originating materials because subheading 7601.10 is not listed in Schedule IV. The value of the aluminum ingots does not need to be included separately in the net cost of the engine because that value is included in the value of the intermediate material, and the total cost of the intermediate material is included in the net cost of the engine.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère dans lequel le moteur est incorporé, étant donné que la position 84.09 est énumérée à l'annexe IV, que les blocs en fonte, les culasses et les bielles ont été importés sur le territoire d'un pays ALÉNA et qu'ils sont incorporés dans le véhicule de gamme légère, la valeur de ces matières, qui sont des matières retracées, est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule, même si le moteur est une matière originaire.

Le producteur du véhicule de gamme légère n'a pas importé les matières retracées. Cependant, vu qu'il a en sa possession la déclaration visée à l'alinéa 9(2)c) qui indique la valeur des matières non originaires des matières retracées, conformément au paragraphe 12(2), il peut, en conformité avec le paragraphe 9(8), utiliser cette valeur comme valeur des matières non originaires du véhicule de gamme légère en ce qui concerne ce moteur.

Exemple 6

Les lingots d'aluminium de la sous-position 7601.10 et les pistons de la position 84.09 sont importés d'un endroit situé à l'extérieur des territoires des pays ALÉNA par un producteur de moteurs et utilisés par lui sur le territoire du pays ALÉNA A dans la production d'un moteur de la position 84.07. Le producteur utilise les lingots d'aluminium pour produire un bloc cylindre; les pistons sont ensuite incorporés au bloc cylindre et le producteur désigne, conformément au paragraphe 7(4), le bloc cylindre complet de la position 84.09 à titre de matière intermédiaire. La matière intermédiaire est admissible à titre de matière originaire. Le moteur dans lequel est incorporé le bloc cylindre complet est exporté vers le pays ALÉNA B et utilisé comme élément d'origine dans la production d'un véhicule de gamme légère. Les pistons de la position 84.09 constituent des matières retracées. Ni le moteur ni le bloc cylindre complet ne sont des matières retracées parce qu'ils n'ont pas été importés d'un endroit situé à l'extérieur des territoires des pays ALÉNA.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du moteur, la valeur des pistons est incluse, en vertu du sous-alinéa 9(9)a)(ii), dans la valeur des matières non originaires, même si la matière intermédiaire est une matière originaire. Cependant, la valeur des lingots d'aluminium n'est pas incluse dans la valeur des matières non originaires parce que la sous-position 7601.10 n'est pas énumérée à l'annexe IV. La valeur des lingots d'aluminium n'a pas à être indiquée séparément dans le coût net du moteur parce qu'elle est incluse dans la valeur de la matière intermédiaire et que le coût total de la matière intermédiaire est inclus dans le coût net du moteur.

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle that incorporates the engine (and the piston assemblies), the value of the piston assemblies incorporated into that light-duty vehicle is included in the value of non-originating materials of the light-duty vehicle.

Example 7

An engine of heading 84.07 is imported from outside the territories of the NAFTA countries. The producer of the engine, located in the country from which the engine is imported, used in the production of the engine a piston assembly of heading 84.09 that was produced in a NAFTA country and is an originating good. The engine is used in the territory of a NAFTA country as original equipment in the production of a light-duty vehicle. The engine is a traced material.

For purposes of calculating, under subsection 9(1), the regional value content of a light-duty vehicle that incorporates that engine, the value of the engine is included in the value of non-originating materials of that light-duty vehicle. The value of the piston assembly, which was, before its exportation to outside the territories of the NAFTA countries, an originating good, shall not be deducted from the value of non-originating materials used in the production of the light-duty vehicle. Under section 16 (transshipment), the piston assembly is no longer considered to be an originating good because it was used in the production of a good outside the territories of the NAFTA countries.

Example 8

A wholesaler, located in City A in the territory of a NAFTA country, imports from outside the territories of the NAFTA countries rubber hoses of heading 40.09, which is listed in Schedule IV. The wholesaler takes title to the goods at the wholesaler's place of business in City A. The customs value of the imported goods is \$500. All freight, taxes and duties associated with the transportation of the good to the wholesaler's place of business total \$100; the cost of the freight, included in that \$100, from the place where it was received in the territory of a NAFTA country to the location of the wholesaler's place of business in City A is \$25. The wholesaler sells the rubber hoses for \$650 to a producer of light-duty vehicles who uses the goods in the territory of a NAFTA country as original equipment in the production of a light-duty vehicle. The light-duty vehicle producer pays \$50 to have the goods shipped from the location of the wholesaler's place of business in City A to the location at which the light-duty vehicle is produced.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère dans lequel sont incorporés le moteur ainsi que les pistons, la valeur des pistons incorporés dans ce véhicule est incluse dans la valeur des matières non originaires du véhicule.

Exemple 7

Un moteur de la position 84.07 est importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA. Le producteur du moteur, se trouvant dans le pays d'où est importé le moteur, a utilisé dans la production du moteur des pistons de la position 84.09 qui ont été produits dans un pays ALÉNA et qui sont des matières originaires. Le moteur est utilisé sur le territoire d'un pays ALÉNA comme élément d'origine dans la production d'un véhicule de gamme légère. Le moteur est une matière retracée.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère dans lequel ce moteur est incorporé, la valeur du moteur est incluse dans la valeur des matières non originaires du véhicule. La valeur des pistons, des produits originaires avant leur exportation vers un endroit situé à l'extérieur des territoires des pays ALÉNA, ne peut être déduite de la valeur des matières non originaires utilisées dans la production du véhicule de gamme légère. Selon l'article 16 (Réexpédition), les pistons ne sont plus considérés comme des produits originaires, parce qu'ils ont été utilisés dans la production de produits hors des territoires des pays ALÉNA.

Exemple 8

Un grossiste, se trouvant dans la ville A sur le territoire d'un pays ALÉNA, importe d'un endroit situé à l'extérieur des territoires ALÉNA des tuyaux en caoutchouc de la position 40.09, qui est énumérée à l'annexe IV. Il devient propriétaire des produits à son établissement situé dans la ville A. La valeur en douane des produits importés est de 500 \$. Les frais de transport, taxes et droits afférents aux produits pour leur transport vers l'établissement du grossiste s'élèvent à 100 \$; les frais de transport, qui sont déjà compris dans cette somme de 100 \$, depuis le lieu où ils sont reçus sur le territoire d'un pays ALÉNA jusqu'à l'établissement du grossiste dans la ville A s'élèvent à 25 \$. Le grossiste vend les tuyaux en caoutchouc pour la somme de 650 \$ à un producteur de véhicules de gamme légère qui les utilise sur le territoire d'un pays ALÉNA comme éléments d'origine dans la production d'un véhicule de gamme légère. Ce producteur verse 50 \$ pour faire transporter les produits de l'établissement du grossiste situé dans la ville A jusqu'au lieu où le véhicule de gamme légère est produit.

The rubber hoses are traced materials and they are incorporated into a light-duty automotive good. For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle,

- (1)** *if the wholesaler takes title to the goods before the first place at which they were received in the territory of a NAFTA country, then the value of non-originating materials, where the light-duty vehicle producer has a statement referred to in paragraph 9(2)(c), would not include the cost of freight from the place where they were received in the territory of a NAFTA country to the location of the wholesaler's place of business: in this situation, the value of non-originating materials would be \$575;*
- (2)** *if the producer has a statement referred to in paragraph 9(2)(d) that states the customs value of the traced material and, where not included in that customs value, the cost of taxes, duties, fees and transporting the goods to the place where title is taken, the light-duty vehicle producer may use those values as the value of non-originating materials with respect to the goods: in this situation, the value of non-originating materials would be \$600; or*
- (3)** *if the wholesaler is unwilling to provide the light-duty vehicle producer with such a statement, the value of non-originating materials with respect to the traced materials will be the value of the materials with respect to the transaction in which the producer acquired them, as provided for in paragraph 9(2)(i), in this instance \$650; the costs of transporting the goods from the location of the wholesaler's place of business to the location of the producer will be included in the net cost of the goods, but not in the value of non-originating materials.*

Example 9

A wholesaler, located in City A in the territory of a NAFTA country, imports from outside the territories of the NAFTA countries rubber hose of heading 40.09, which is listed in Schedule IV. The wholesaler sells the good to a producer located in the territory of the NAFTA country who uses the hose to produce a power steering hose assembly, also of heading 40.09. The power steering hose assembly is then sold to a producer of light-duty vehicles who uses that good in the production of a light-duty vehicle. The rubber hose is a traced material; the power steering hose assembly is not a traced material because it was not imported from outside the territories of the NAFTA countries.

Les tuyaux en caoutchouc sont des matières retracées et sont incorporés dans un produit automobile de gamme légère. Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère :

- (1)** *si le grossiste devient propriétaire des produits avant leur arrivée au premier lieu où ils sont reçus sur le territoire d'un pays ALÉNA et si le producteur a en sa possession la déclaration visée à l'alinéa 9(2)c), la valeur des matières non originaires ne comprend pas les frais de transport depuis le lieu où les produits sont reçus sur le territoire d'un pays ALÉNA jusqu'à l'établissement du grossiste. La valeur des matières non originaires s'élèverait, en l'occurrence, à 575 \$;*
- (2)** *si le producteur a en sa possession la déclaration visée à l'alinéa 9(2)d) qui indique le montant de la valeur en douane des matières retracées et, lorsqu'ils ne sont pas déjà compris dans cette valeur, le montant des taxes, droits et frais engagés pour transporter les produits au lieu où il en devient propriétaire, il peut utiliser l'ensemble de ces montants à titre de valeur des matières non originaires en ce qui concerne les produits. La valeur des matières non originaires s'élèverait, en l'occurrence, à 600 \$;*
- (3)** *si le grossiste ne veut pas fournir cette déclaration au producteur de véhicules de gamme légère, la valeur des matières non originaires en ce qui concerne les matières retracées est la valeur des matières relative à l'opération par laquelle le producteur les a acquises, comme le prévoit l'alinéa 9(2)i), en l'occurrence 650 \$. Les frais de transport des produits depuis l'établissement du grossiste jusqu'à l'emplacement du producteur seront inclus dans le coût net des produits, mais non dans la valeur des matières non originaires.*

Exemple 9

Un grossiste, se trouvant dans la ville A sur le territoire d'un pays ALÉNA, importe d'un endroit situé à l'extérieur des territoires des pays ALÉNA un tuyau en caoutchouc de la position 40.09, qui est énumérée à l'annexe IV. Le grossiste vend le produit à un producteur se trouvant sur le territoire du pays ALÉNA qui utilise le tuyau pour produire un organe de direction assistée, également de la position 40.09. L'organe de direction assistée est ensuite vendu à un producteur de véhicules de gamme légère qui l'utilise dans la production d'un véhicule de gamme légère. Le tuyau en caoutchouc est une matière retracée. L'organe de direction assistée n'est pas une matière retracée parce qu'il n'a pas été

The wholesaler who imported the rubber hose from outside the territories of the NAFTA countries has title to it at the time of importation. The customs value of the good is \$3, including freight and insurance and all other costs incurred in transporting the good to the first place at which it was received in the territory of the NAFTA country. Duties and fees and all other costs referred to in subsection 9(4), paid by the wholesaler with respect to the good, total an additional \$1. The wholesaler sells the good to the producer of the power steering hose assemblies for \$5, not including freight to the location of that producer. The power steering hose producer pays \$2 to have the good delivered to the location of production. The value of the power steering hose assembly sold to the light-duty vehicle producer is \$10, including freight for delivery of the good to the location of the light-duty vehicle producer.

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle:

- (1) if the motor vehicle producer has a statement referred to in paragraph 9(2)(c) from the producer of the power steering hose assembly that states the customs value of the imported rubber hose incorporated in the power steering hose assembly, and the value of the duties, fees and other costs referred to in subsection 9(4), the producer may use those values as the value of non-originating materials with respect to that traced good: in this situation, that value would be the customs value of \$3 and the cost of duties and fees of \$1, provided that the wholesaler has provided the producer of the power steering hose assembly with the information regarding the customs value of the imported good and the other costs;*
- (2) if the light-duty vehicle producer has a statement from the producer of the power steering hose assembly that states the value of the imported hose, with respect to the transaction in which the power steering hose assembly producer acquires the imported hose from the wholesaler, the light-duty vehicle producer may include that value as the value of non-originating materials, in accordance with paragraph 9(2)(e): in this situation, that value is \$5; and the \$2 cost of transporting the good from the location of the wholesaler to the location of the producer, because that cost is separately identified, would not be included in the value of*

importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA.

Le grossiste qui a importé le tuyau en caoutchouc d'un endroit situé à l'extérieur des territoires des pays ALÉNA en est propriétaire au moment de l'importation. La valeur en douane du produit est de 3 \$, y compris les frais de transport et d'assurance et tous les autres frais engagés pour transporter le produit au premier endroit où il est reçu sur le territoire du pays ALÉNA. Une somme de 1 \$ s'y ajoute au titre des droits, taxes et autres frais visés au paragraphe 9(4) que le grossiste a payés relativement au produit. Le grossiste vend le produit pour la somme de 5 \$ au producteur d'organes de direction assistée, ce qui ne comprend pas les frais de transport jusqu'à l'emplacement du producteur. Le producteur d'organes de direction assistée verse 2 \$ pour faire livrer le produit à son emplacement. La valeur de l'organe de direction assistée vendu au producteur de véhicules de gamme légère est de 10 \$, y compris les frais de transport du produit jusqu'à l'emplacement du producteur de véhicules de gamme légère.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère :

- (1) si le producteur de véhicules automobiles a obtenu du producteur d'organes de direction assistée la déclaration visée à l'alinéa 9(2)c) qui indique la valeur en douane du tuyau en caoutchouc importé et incorporé dans l'organe de direction assistée, ainsi que le montant des droits, taxes et autres frais visés au paragraphe 9(4), il peut utiliser l'ensemble de ces montants à titre de valeur des matières non originaires en ce qui concerne la matière retracée. Cette valeur serait, en l'occurrence, la valeur en douane de 3 \$ plus les droits et taxes de 1 \$, à la condition que le grossiste ait fourni au producteur d'organes de direction assistée les renseignements concernant la valeur en douane du produit importé et les autres frais;*
- (2) si le producteur de véhicules de gamme légère a en sa possession une déclaration du producteur de l'organe de direction assistée qui indique la valeur du tuyau importé relativement à l'opération par laquelle ce dernier a acquis le tuyau importé du grossiste, il peut inclure cette valeur à titre de valeur des matières non originaires, conformément à l'alinéa 9(2)e). Cette valeur est, en l'occurrence, de 5 \$. Les frais de 2 \$ engagés pour transporter le produit depuis l'emplacement du grossiste jusqu'à l'emplacement du producteur, parce qu'ils sont indiqués séparément, ne seraient*

non-originating materials of the light-duty vehicle;

- (3)** if the light-duty vehicle producer has a statement referred to in paragraph 9(2)(f) signed by the producer of the power steering hose assembly, the light-duty vehicle producer may use the formula set out in paragraph 9(2)(f) to calculate the value of non-originating materials with respect to that acquired material: in this situation, assuming the regional value content is 55 per cent, the value of non-originating materials would be \$4.50; and because the cost of transportation from the location of the producer of the power steering hose assembly to the location of the light-duty vehicle producer is included in the purchase price and not separately identified, it may not be deducted from the purchase price, because the formula referred to in paragraph 9(2)(f) does not allow for the deduction of transportation costs that would otherwise not be non-originating;
- (4)** if the light-duty vehicle producer has a statement referred to in paragraph 9(2)(g) signed by the producer of the power steering hose assembly, the light-duty vehicle producer may use the formula set out in paragraph 9(2)(g) to calculate the value of non-originating materials with respect to that acquired material: in this situation, assuming the regional value-content requirement is 50 per cent, the value of non-originating materials would be \$5; and because the cost of transportation from the location of the producer of the power steering hose assembly to the location of the light-duty vehicle producer is included in the purchase price and not separately identified, it may not be deducted from the purchase price, because the formula referred to in paragraph 9(2)(g) does not allow for the deduction of transportation costs that would otherwise not be non-originating; or
- (5)** if the light-duty vehicle producer does not have a statement referred to in any of paragraphs 9(2)(c) through (h) from the producer of the power steering hose assembly, the light-duty vehicle producer includes in the value of non-originating materials of the vehicles the value, determined in accordance with paragraph 9(2)(i), of the power steering hose assembly: in this situation, that amount would be \$10, the cost to the producer of acquiring that material.

Example 10

pas inclus dans la valeur des matières non originaires des véhicules de gamme légère;

- (3)** si le producteur de véhicules de gamme légère a en sa possession la déclaration visée à l'alinéa 9(2)f) qui est signée par le producteur d'organes de direction assistée, il peut utiliser la formule prévue à cet alinéa pour calculer la valeur des matières non originaires en ce qui concerne la matière acquise. Dans le présent cas, si la teneur en valeur régionale était de 55 pour cent, la valeur des matières non originaires serait de 4,50 \$. Étant donné que les frais de transport depuis l'emplacement du producteur de l'organe de direction assistée jusqu'à l'emplacement du producteur de véhicules de gamme légère sont inclus dans le prix d'achat et ne sont pas indiqués séparément, ils ne peuvent être déduits du prix d'achat parce que la formule ne prévoit pas la déduction des frais de transport qui autrement ne seraient pas inclus dans la valeur des matières non originaires;
- (4)** si le producteur de véhicules de gamme légère a en sa possession la déclaration visée à l'alinéa 9(2)g) qui est signée par le producteur d'organes de direction assistée, il peut utiliser la formule prévue à cet alinéa pour calculer la valeur des matières non originaires en ce qui concerne la matière acquise. Dans le présent cas, si la prescription de teneur en valeur régionale était de 50 pour cent, la valeur des matières non originaires serait de 5 \$. Étant donné que les frais de transport depuis l'emplacement du producteur de l'organe de direction assistée jusqu'à l'emplacement du producteur de véhicules de gamme légère sont inclus dans le prix d'achat et ne sont pas indiqués séparément, ils ne peuvent être déduits du prix d'achat parce que la formule ne prévoit pas la déduction des frais de transport qui autrement ne seraient pas inclus dans la valeur des matières non originaires;
- (5)** si le producteur de véhicules de gamme légère n'a pas en sa possession la déclaration visée à l'un des alinéas 9(2)c) à h) provenant du producteur d'organes de direction assistée, il inclut dans la valeur des matières non originaires des véhicules la valeur de l'organe de direction assistée, déterminée conformément à l'alinéa 9(2)i). Cette somme serait, en l'occurrence, de 10 \$, soit le coût supporté par le producteur pour acquérir cette matière.

Exemple 10

A producer of light-duty vehicles located in City C in the territory of a NAFTA country imports from outside the territories of the NAFTA countries rubber hose of heading 40.09, which is listed in Schedule IV, and uses that good as original equipment in the production of a light-duty vehicle.

The rubber hose arrives at City A in the NAFTA country, but the producer of the light-duty vehicle does not have title to the good; it is transported under bond to City B, and on its arrival in City B, the producer of the light-duty vehicle takes title to it and the good is received in the territory of a NAFTA country. The good is then transported to the location of the light-duty vehicle producer in City C.

The customs value of the imported good is \$4, the transportation and other costs referred to in subparagraph 9(2)(b)(ii) to City A are \$3 and to City B are \$2, and the cost of duties, taxes and other fees referred to in subsection 9(4) is \$1. The cost of transporting the good from City B to the location of the producer in City C is \$1. The rubber hose is traced material.

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle, the value, under paragraph 9(2)(b), of non-originating materials of that vehicle is the customs value of the traced material and, where not included in that value, the cost of taxes, duties, fees and the cost of transporting the traced material to the place where title is taken. In this situation, the value of non-originating materials would be the customs value of the traced material, \$4, the cost of duties, taxes and other fees, \$1, the cost of transporting the material to City A, \$3, and the cost of transporting that material from City A to City B, \$2, for a total of \$10. The \$1 cost of transporting the good from City B to the location of the producer in City C would not be included in the value of non-originating materials of the light-duty vehicle because a person of a NAFTA country has taken title to the traced material.

Example 11

A radiator of subheading 8708.91 is imported from outside the territories of the NAFTA countries by a producer of light-duty vehicles and is used in the territory of a NAFTA country as original equipment in the production of a light-duty vehicle.

The radiator is transported by ship from outside the territories of the NAFTA countries and arrives in the

Un producteur de véhicules de gamme légère, se trouvant dans la ville C sur le territoire d'un pays ALÉNA, importe d'un endroit situé à l'extérieur du territoire des pays ALÉNA un tuyau en caoutchouc de la position 40.09, qui est énumérée à l'annexe IV, et utilise ce produit comme élément d'origine dans la production d'un véhicule de gamme légère.

Le tuyau en caoutchouc arrive dans la ville A du pays ALÉNA, mais le producteur de véhicules de gamme légère n'en est pas encore propriétaire. Le produit est transporté en douane à la ville B. À son arrivée à cet endroit, le producteur de véhicules de gamme légère devient propriétaire du produit et celui-ci est reçu sur le territoire d'un pays ALÉNA. Le produit est ensuite transporté vers l'emplacement du producteur de véhicules de gamme légère dans la ville C.

La valeur en douane du produit importé est de 4 \$. Les frais de transport et autres frais visés au sous-alinéa 9(2)(b)(ii) sont de 3 \$ pour le transport vers la ville A et de 2 \$ pour le transport vers la ville B; les droits, taxes et autres frais visés au paragraphe 9(4) sont de 1 \$. Les frais de transport du produit de la ville B à l'emplacement du producteur dans la ville C sont de 1 \$. Le tuyau en caoutchouc est une matière retracée.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère, la valeur des matières non originaires de ce véhicule est, selon l'alinéa 9(2)(b), la valeur en douane de la matière retracée à laquelle s'ajoutent, s'ils ne sont pas déjà compris dans la valeur en douane, les taxes, droits et autres frais engagés pour transporter la matière retracée jusqu'au lieu où le droit de propriété est acquis. Dans le présent cas, la valeur des matières non originaires serait la somme de la valeur en douane de la matière retracée, soit 4 \$, des droits, taxes et autres frais, soit 1 \$, des frais de transport de la matière vers la ville A, soit 3 \$, et des frais de transport de cette matière de la ville A à la ville B, soit 2 \$, ce qui fait un total de 10 \$. Les frais de 1 \$ engagés pour transporter le produit de la ville B à l'emplacement du producteur dans la ville C ne seraient pas inclus dans la valeur des matières non originaires du véhicule de gamme légère parce qu'une personne d'un pays ALÉNA est propriétaire de la matière retracée.

Exemple 11

Un radiateur de la sous-position 8708.91 est importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA par un producteur de véhicules de gamme légère et est utilisé sur le territoire d'un pays ALÉNA comme élément d'origine dans la production d'un véhicule de gamme légère.

Le radiateur est transporté par navire depuis un endroit situé à l'extérieur des territoires des pays ALÉNA et

territory of the NAFTA country at City A. The radiator is not, however, unloaded at City A and although the radiator is physically present in the territory of the NAFTA country, it has not been received in the territory of a NAFTA country.

The ship sails in territorial waters from City A to City B and the radiator is unloaded there. The light-duty vehicle producer files, from City C in the same country, the entry for the radiator; the radiator enters the territory of the NAFTA country at City B.

Subheading 8708.91 is listed in Schedule IV. The radiator is a traced material.

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle, the value of the radiator is included in the value of non-originating materials of the light-duty vehicle. The costs of any freight, insurance, packing and other costs incurred in transporting the radiator to City B are included in the value of non-originating materials of the light-duty vehicle, including the cost of transporting the radiator from City A to City B. The costs of any freight, insurance, packing and other costs that were incurred in transporting the radiator from City B to the location of the producer are not included in the value of non-originating materials of the light-duty vehicle.

Example 12

Producer X, located in NAFTA country A, produces a car seat of subheading 9401.20 that is used in the production of a light-duty vehicle. The only non-originating material used in the production of the car seat is an electric motor of subheading 8501.20 that was imported by Producer X from outside the territories of the NAFTA countries. The electric motor is a material of a tariff provision listed in Schedule IV and thus is a traced material.

Producer X sells the car seat as original equipment to Producer Y, a light-duty vehicle producer, located in NAFTA country B. The car seat is an originating good because the non-originating material in the car seat (the electric motor) undergoes the applicable change in tariff classification set out in a rule that specifies only a change in tariff classification. Consequently, Producer X does not elect to calculate the regional value content of the car seat in accordance with subsection 12(1).

For purposes of determining, under subsection 9(1), the value of non-originating materials used in the production of the light-duty vehicle that incorporates the car seat, the value of the electric motor is included even though the car seat qualifies as an originating material.

arrive dans la ville A située sur le territoire du pays ALÉNA. Le radiateur n'est cependant pas déchargé dans la ville A et, bien qu'il soit physiquement présent sur le territoire du pays ALÉNA, il n'a pas été reçu sur le territoire d'un pays ALÉNA.

Le navire navigue dans les eaux territoriales depuis la ville A jusqu'à la ville B, où le radiateur est déchargé. Le producteur de véhicules de gamme légère produit, depuis la ville C du même pays, la déclaration concernant le radiateur. Le radiateur est admis sur le territoire du pays ALÉNA dans la ville B.

Comme la sous-position 8708.91 est énumérée à l'annexe IV, le radiateur est une matière retracée.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère, la valeur du radiateur est incluse dans la valeur des matières non originaires du véhicule. Les frais de transport, d'assurance, d'emballage et autres frais engagés pour transporter le radiateur à la ville B sont inclus dans la valeur des matières non originaires du véhicule, y compris les frais de transport du radiateur de la ville A à la ville B. Les frais de transport, d'assurance, d'emballage et autres frais engagés pour transporter le radiateur de la ville B à l'emplacement du producteur ne sont pas inclus dans la valeur des matières non originaires du véhicule.

Exemple 12

Le producteur X, se trouvant dans le pays ALÉNA A, produit un siège de véhicule automobile de la sous-position 9401.20 qui est utilisé dans la production d'un véhicule de gamme légère. La seule matière non originaire utilisée dans la production du siège est le moteur électrique de la sous-position 8501.20 qu'il a importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA. Le moteur électrique est une matière relevant d'un numéro tarifaire énuméré à l'annexe IV et est donc une matière retracée.

Le producteur X vend le siège en tant qu'élément d'origine au producteur Y, producteur de véhicules de gamme légère, se trouvant dans le pays ALÉNA B. Le siège est un produit originaire, car la matière non originaire utilisée dans sa production (le moteur électrique) subit le changement de classification tarifaire applicable prévu à la règle qui prévoit seulement un changement de classification tarifaire. Par conséquent, le producteur X ne choisit pas de calculer la teneur en valeur régionale du siège conformément au paragraphe 12(1).

Aux fins de la détermination, aux termes du paragraphe 9(1), de la valeur des matières non originaires utilisées dans la production du véhicule de gamme légère dans lequel est incorporé le siège de véhicule automobile, la valeur du moteur électrique est

Producer X provides Producer Y with a statement described in paragraph 9(2)(c), with the value of non-originating material used in the production of the car seat determined in accordance with subsection 12(3), as is permitted by subsection 9(8). Producer Y uses that value as the value of non-originating materials used in the production of the light-duty vehicle with respect to the car seat.

Example 13

This example has the same facts as in Example 12, except that the car seat does not qualify as an originating good under the rule that specifies only a change in tariff classification. Instead, it qualifies as an originating good under a rule that specifies a regional value-content requirement and a change in tariff classification. For purposes of that rule, Producer X elected to calculate the regional value content of the car seat in accordance with subsection 12(1) over a period set out in paragraph 12(5)(a) and using a category set out in paragraph 12(4)(a).

For purposes of the statement described in paragraph 9(2)(c), Producer X determined, as is permitted under subsection 9(8), the value of non-originating material used in the production of the car seat in accordance with subsection 12(3) over a period set out in paragraph 12(5)(a) and using a category set out in paragraph 12(4)(e).

SOR/95-382, s. 1; SOR/2002-27, s. 99.

Heavy-duty Automotive Goods

10 (1) Except as otherwise provided in subsections (3) through (8) and paragraph 12(10)(a), for purposes of calculating the regional value content of a heavy-duty automotive good under the net cost method, the value of non-originating materials used by the producer of the good in the production of the good shall be the sum of

(a) for each listed material that is a non-originating material, is a self-produced material and is used by the producer in the production of the good, at the choice of the producer, either

(i) the total cost incurred with respect to all goods produced by the producer that can be reasonably allocated to that listed material in accordance with Schedule VII,

incluse même si le siège est admissible à titre de matière originaire.

Le producteur X fournit au producteur Y la déclaration visée à l'alinéa 9(2)c), indiquant la valeur, déterminée conformément au paragraphe 12(3), de la matière non originaire utilisée dans la production du siège de véhicule automobile, selon ce qui est permis au paragraphe 9(8). Le producteur Y utilise cette valeur en tant que valeur des matières non originaires utilisées dans la production du véhicule de gamme légère en ce qui concerne le siège.

Exemple 13

Dans le présent exemple, les faits sont les mêmes que dans l'exemple 12, sauf que le siège de véhicule automobile n'est pas admissible à titre de produit originaire aux termes de la règle qui prévoit seulement un changement de classification tarifaire. Par contre, il est admissible à titre de produit originaire aux termes de la règle qui prévoit une prescription de teneur en valeur régionale et un changement de classification tarifaire. Pour l'application de cette règle, le producteur X choisit de calculer la teneur en valeur régionale du siège aux termes du paragraphe 12(1) pour une période prévue à l'alinéa 12(5)a), en utilisant une catégorie prévue à l'alinéa 12(4)a).

Aux fins de la déclaration prévue à l'alinéa 9(2)c), le producteur X détermine, selon ce qui est permis au paragraphe 9(8), la valeur de la matière non originaire utilisée dans la production du siège de véhicule automobile aux termes du paragraphe 12(3) pour une période prévue à l'alinéa 12(5)a), en utilisant une catégorie prévue à l'alinéa 12(4)e).

DORS/95-382, art. 1; DORS/2002-27, art. 99.

Produits automobiles de gamme lourde

10 (1) Sauf disposition contraire des paragraphes (3) à (8) et de l'alinéa 12(10)a), aux fins du calcul de la teneur en valeur régionale d'un produit automobile de gamme lourde selon la méthode du coût net, la valeur des matières non originaires utilisées par le producteur dans la production du produit est égale à la somme des éléments suivants :

a) pour chaque matière répertoriée qui est une matière non originaire et une matière auto-produite que le producteur utilise dans la production du produit, soit, au choix de celui-ci :

(i) le coût total supporté par lui à l'égard de tous ses produits qui peut être imputé de façon

(ii) the aggregate of each cost that forms part of the total cost incurred with respect to that listed material that can be reasonably allocated to that listed material in accordance with Schedule VII, or

(iii) the sum of

(A) the customs value of each non-originating material imported by the producer of the listed material and used in the production of the listed material, and, where not included in that customs value, the costs referred to in paragraphs (2)(c) through (f), and

(B) the value of each non-originating material that is not imported by the producer of the listed material and is used in the production of the listed material, determined in accordance with subsection (2) with respect to the transaction in which the producer of the listed material acquired it;

(b) for each listed material that is a non-originating material, is produced in the territory of a NAFTA country and is acquired and used by the producer in the production of the good, at the choice of the producer, either

(i) the value of that non-originating listed material, determined in accordance with subsection (2), with respect to the transaction in which the producer acquired the listed material, or

(ii) where the producer of the good has a statement described in clause (A) or (B) with respect to each material that is a non-originating material used in the production of that listed material, the sum of

(A) the customs value of each non-originating material imported by the producer of the listed material and used in the production of that listed material, and, where not included in that customs value, the costs referred to in paragraphs (2)(c) through (f), if the producer of the good has a statement signed by the producer of the listed material that states the customs value of that non-originating material and the costs referred to in paragraphs (2)(c) through (f) that the producer of the listed material incurred with respect to the non-originating material, and

(B) the value of each non-originating material that is not imported by the producer of the listed material, and is acquired and used in the production of the listed material, determined in accordance with subsection (2) with respect to the transaction in which the producer of the listed

raisonnable à cette matière répertoriée en conformité avec l'annexe VII,

(ii) l'ensemble des coûts dont chacun fait partie du coût total supporté à l'égard de cette matière répertoriée et peut être imputé de façon raisonnable à celle-ci en conformité avec l'annexe VII,

(iii) la somme des éléments suivants :

(A) la valeur en douane de chaque matière non originaire qui est importée par le producteur de la matière répertoriée et utilisée dans la production de la matière répertoriée ainsi que, s'ils ne sont pas déjà compris dans cette valeur, les frais visés aux alinéas (2)c) à f),

(B) la valeur de chaque matière non originaire qui n'est pas importée par le producteur de la matière répertoriée et qui est utilisée dans la production de celle-ci, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur de la matière répertoriée a acquis la matière non originaire;

b) pour chaque matière répertoriée qui est une matière non originaire produite sur le territoire d'un pays ALÉNA et qui est acquise par le producteur et utilisée par lui dans la production du produit, soit, au choix de celui-ci :

(i) la valeur de cette matière répertoriée non originaire, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur l'a acquise,

(ii) lorsque le producteur du produit a en sa possession la déclaration visée aux divisions (A) ou (B) à l'égard de chaque matière qui est une matière non originaire utilisée dans la production de cette matière répertoriée, la somme des éléments suivants :

(A) la valeur en douane de chaque matière non originaire qui est importée par le producteur de la matière répertoriée et qui est utilisée dans la production de celle-ci et, dans le cas où ils ne sont pas déjà compris dans cette valeur en douane, les frais visés aux alinéas (2)c) à f), si le producteur du produit a en sa possession une déclaration signée par le producteur de la matière répertoriée qui indique la valeur en douane de la matière non originaire et les frais visés aux alinéas (2)c) à f) que le producteur de

material acquired that non-originating material, if the producer of the good has a statement signed by the producer of the listed material that states the value of the acquired material, determined in accordance with subsection (2) with respect to the transaction in which the producer of the listed material acquired the non-originating material;

(c) for each listed material, automotive component assembly, automotive component or sub-component that is imported from outside the territories of the NAFTA countries, and is used by the producer in the production of the good,

(i) where it is imported by the producer, the customs value of that non-originating listed material, automotive component assembly, automotive component or sub-component, and, where not included in that customs value, the costs referred to in paragraphs (2)(c) through (f), and

(ii) where it is not imported by the producer, the value of that non-originating listed material, automotive component assembly, automotive component or sub-component, determined in accordance with subsection (2) with respect to the transaction in which the producer acquired it;

(d) for each automotive component assembly, automotive component or sub-component that is an originating material and is acquired and used by the producer in the production of the good, at the choice of the producer,

(i) the sum of

(A) the value of each non-originating listed material used in the production of the originating material, determined under paragraphs (a) and (b),

(B) the value of each non-originating material incorporated into the originating material, determined under paragraph (c),

(C) the value of each non-originating listed material used in the production of a material referred to in paragraph (e) that is used in the production of the originating material, determined under paragraphs (a) and (b), and

(D) where the value of a non-originating listed material referred to in clause (C), and used in the production of a non-originating automotive component assembly, automotive component or sub-component that is used in the production of

la matière répertoriée a engagés à l'égard de la matière non originaire,

(B) la valeur de chaque matière non originaire qui n'est pas importée par le producteur de la matière répertoriée et qui est acquise et utilisée dans la production de la matière répertoriée, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur de la matière répertoriée a acquis la matière non originaire, si le producteur du produit a en sa possession une déclaration signée par le producteur de la matière répertoriée qui indique la valeur de la matière acquise, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur de la matière répertoriée a acquis la matière non originaire;

c) pour chaque matière répertoriée, montage de composantes d'automobile, composante d'automobile ou sous-composante qui est importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA et qui est utilisé par le producteur dans la production du produit :

(i) dans le cas où l'importateur est le producteur, la valeur en douane de la matière répertoriée, du montage de composantes d'automobile, de la composante d'automobile ou de la sous-composante non originaires, ainsi que, s'ils ne sont pas déjà compris dans cette valeur en douane, les frais visés aux alinéas (2)c) à f),

(ii) dans le cas où l'importateur est une personne autre que le producteur, la valeur de la matière répertoriée, du montage de composantes d'automobile, de la composante d'automobile ou de la sous-composante non originaires, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur l'a acquis;

d) pour chaque montage de composantes d'automobile, composante d'automobile ou sous-composante qui est une matière originaire acquise par le producteur et utilisée par lui dans la production du produit, soit, au choix de celui-ci :

(i) la somme des éléments suivants :

(A) la valeur de chaque matière répertoriée non originaire qui est utilisée dans la production de la matière originaire, déterminée conformément aux alinéas a) et b),

the originating material, is not included under clause (C), the value of that automotive component assembly, automotive component or sub-component, determined under subparagraph (e)(ii),

if the producer has a statement, signed by the person from whom the originating material was acquired, that states the sum of the values, as determined by the producer of the originating material under paragraphs (a), (b), (c) and (e), of each non-originating material referred to in any of clauses (A) through (D) that is incorporated into that originating material,

(ii) an amount equal to the number resulting from applying the following formula:

$$VM \times (1 - RVC)$$

where

VM is the value of the acquired material, determined in accordance with subsection (2), with respect to the transaction in which the producer of the good acquired that material, and

RVC is the regional value content of the acquired material, expressed as a decimal,

if the material is subject to a regional value-content requirement and the producer has a statement, signed by the person from whom the producer acquired that material, that states that the acquired material is an originating material and states the regional value content of the material,

(iii) an amount equal to the number resulting from applying the following formula:

$$VM \times (1 - RVCr)$$

where

VM is the value of the acquired material, determined in accordance with subsection (2), with respect to the transaction in which the producer of the good acquired that material, and

RVCr is the regional value-content requirement for the acquired material, expressed as a decimal,

if the material is subject to a regional value-content requirement and the producer has a statement, signed by the person from whom the producer acquired that material, that states that the acquired material is an originating material but does not

(B) la valeur de chaque matière non originaire qui est incorporée dans la matière originaire, déterminée conformément à l'alinéa c),

(C) la valeur de chaque matière répertoriée non originaire qui est utilisée dans la production d'une matière visée à l'alinéa e) qui est utilisée dans la production de la matière originaire, déterminée conformément aux alinéas a) et b),

(D) lorsque la valeur d'une matière répertoriée non originaire visée à la division (C) qui est utilisée dans la production d'un montage de composantes d'automobile non originaire, d'une composante d'automobile non originaire ou d'une sous-composante non originaire, utilisé dans la production de la matière originaire n'est pas comprise aux termes de la division (C), la valeur de ce montage ou de cette composante ou sous-composante, déterminée conformément au sous-alinéa e)(ii),

s'il a en sa possession une déclaration signée par la personne de qui il a acquis la matière originaire et indiquant la somme des valeurs, déterminées par le producteur de la matière originaire conformément aux alinéas a), b), c) et e), des matières non originaires visées aux divisions (A) à (D) qui sont incorporées dans la matière originaire,

(ii) le montant obtenu au moyen de la formule suivante :

$$VM \times (1 - TVR)$$

où :

VM représente la valeur de la matière acquise, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur du produit l'a acquise,

TVR la teneur en valeur régionale de la matière acquise, exprimée en fraction décimale,

si la matière est assujettie à une prescription de teneur en valeur régionale et que le producteur a en sa possession une déclaration signée par la personne de qui il a acquis la matière, laquelle indique que celle-ci est une matière originaire et mentionne la teneur en valeur régionale de la matière,

(iii) le montant obtenu au moyen de la formule suivante :

$$VM \times (1 - PTVR)$$

où :

state the value of non-originating materials with respect to that acquired material, or

(iv) the value of that automotive component assembly, automotive component or sub-component determined in accordance with subsection (2) with respect to the transaction in which the producer acquired the material;

(e) for each automotive component assembly, automotive component or sub-component that is a non-originating material produced in the territory of a NAFTA country and that is acquired by the producer and used by the producer in the production of the good, at the choice of the producer, either

(i) the sum of the values of the non-originating materials incorporated into that non-originating material that is acquired by the producer, determined under paragraphs (a), (b), (c), (d) and (f), if the producer has a statement, signed by the person from whom the non-originating material was acquired, that states the sum of the values of the non-originating materials incorporated into that non-originating material, determined by the producer of the non-originating material in accordance with paragraphs (a), (b), (c), (d) and (f), or

(ii) the value of that non-originating automotive component assembly, automotive component or sub-component, determined in accordance with subsection (2) with respect to the transaction in which the producer acquired the material; and

(f) for each non-originating material that is not referred to in paragraph (a), (b), (c) or (e) and that is used by the producer in the production of the good,

(i) where it is imported by the producer, the customs value of that non-originating material, and, where not included in that customs value, the costs referred to in paragraphs (2)(c) through (f), and

(ii) where it is not imported by the producer, the value of that non-originating material, determined in accordance with subsection (2) with respect to the transaction in which the producer acquired the material.

VM représente la valeur de la matière acquise, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur du produit l'a acquise,

PTVR la prescription de teneur en valeur régionale applicable à la matière acquise, exprimée en fraction décimale,

si la matière est assujettie à une prescription de teneur en valeur régionale et que le producteur a en sa possession une déclaration signée par la personne de qui il a acquis la matière et indiquant que celle-ci est une matière originaire, sans préciser la valeur des matières non originaires en ce qui concerne la matière acquise,

(iv) la valeur du montage de composantes d'automobile, de la composante d'automobile ou de la sous-composante, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur a acquis la matière;

e) pour chaque montage de composantes d'automobile, composante d'automobile ou sous-composante qui est une matière non originaire produite sur le territoire d'un pays ALÉNA et qui est acquis par le producteur et utilisé par lui dans la production du produit, soit, au choix de celui-ci :

(i) la somme des valeurs des matières non originaires incorporées dans la matière non originaire acquise par lui, déterminées conformément aux alinéas a), b), c), d) et f), s'il a en sa possession une déclaration signée par la personne de qui il a acquis la matière non originaire et indiquant la somme des valeurs des matières non originaires incorporées dans celle-ci, déterminées par le producteur de la matière non originaire conformément aux alinéas a), b), c), d) et f),

(ii) la valeur du montage de composantes d'automobile, de la composante d'automobile ou de la sous-composante non originaires, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur a acquis la matière;

f) pour chaque matière non originaire non visée aux alinéas a), b), c) ou e) qui est utilisée par le producteur dans la production du produit :

(i) dans le cas d'une matière non originaire importée par le producteur, la valeur en douane de celle-ci ainsi que, s'ils ne sont pas déjà compris

(2) For purposes of clause (1)(a)(ii)(B), subparagraph (1)(b)(i), clause (1)(b)(ii)(B), subparagraphs (1)(c)(ii), (1)(d)(ii) through (iv), (1)(e)(ii) and (1)(f)(ii), the value of a material

(a) shall be the transaction value of the material, determined in accordance with subsection 2(1) of Schedule VIII with respect to the transaction referred to in that clause or subparagraph, or

(b) where, with respect to the transaction referred to in that clause or subparagraph, there is no transaction value for the material under subsection 2(2) of Schedule VIII or the transaction value of the material is unacceptable under subsection 2(3) of that Schedule, shall be determined in accordance with sections 6 through 11 of that Schedule,

and shall include the following costs where they are not included under paragraph (a) or (b):

(c) the costs of freight, insurance and packing, and all other costs incurred in transporting the material to the location of the producer,

(d) duties and taxes paid or payable with respect to the material in the territory of one or more of the NAFTA countries, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable,

(e) customs brokerage fees, including the cost of in-house customs brokerage and customs clearance services, incurred with respect to the material in the territory of one or more of the NAFTA countries, and

(f) the cost of waste and spoilage resulting from the use of the material in the production of the good, minus the value of any reusable scrap or by-product.

(3) For purposes of clauses (1)(a)(ii)(A) and (b)(ii)(A) and subparagraphs (1)(c)(i) and (f)(i), where the customs value of an imported material referred to in those clauses

dans cette valeur, les frais visés aux alinéas (2)c) à f),

(ii) dans le cas d'une matière non originaire qui n'a pas été importée par le producteur, la valeur de cette matière, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur l'a acquise.

(2) Pour l'application de la division (1)a)(ii)(B), du sous-alinéa (1)b)(i), de la division (1)b)(ii)(B), des sous-alinéas (1)c)(ii), (1)d)(ii) à (iv), (1)e)(ii) et (1)f)(ii), la valeur d'une matière est :

a) soit sa valeur transactionnelle déterminée conformément au paragraphe 2(1) de l'annexe VIII relativement à l'opération visée aux divisions ou sous-alinéas respectifs;

b) soit la valeur déterminée conformément aux articles 6 à 11 de l'annexe VIII si, relativement à l'opération visée aux divisions ou sous-alinéas respectifs, il n'y a pas de valeur transactionnelle pour la matière aux termes du paragraphe 2(2) de cette annexe ou si la valeur transactionnelle de la matière est inacceptable en vertu du paragraphe 2(3) de cette annexe.

Cette valeur comprend les frais suivants s'ils ne sont pas déjà inclus aux termes des alinéas a) ou b) :

c) les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport de la matière jusqu'à l'emplacement du producteur;

d) les droits et taxes payés ou à payer relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA, sauf les droits et taxes qui font l'objet d'une exemption ou qui sont remboursés, remboursables ou récupérables de quelque autre manière, notamment tout crédit à valoir sur les droits ou taxes payés ou à payer;

e) les frais de courtage en douane, notamment les frais des services internes de courtage en douane et des services de dédouanement, engagés relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA;

f) le coût des déchets et rebuts qui résultent de l'utilisation de la matière dans la production du produit, moins la valeur des déchets récupérables ou sous-produits, le cas échéant.

(3) Pour l'application des divisions (1)a)(ii)(A) et b)(ii)(A) et des sous-alinéas (1)c)(i) et f)(i), lorsque la valeur en douane d'une matière importée qui est visée à

or paragraphs was not determined in a manner consistent with Schedule VIII, the value of the material shall be determined in accordance with Schedule VIII with respect to the importation for which that customs value was determined and, where the costs referred to in paragraphs (2)(c) through (f) are not included in that value, those costs shall be added to the value of the material.

(4) For purposes of calculating the regional value content of a heavy-duty component, where

(a) a heavy-duty component is produced in the same plant as an automotive component assembly or automotive component that is of the same heading or sub-heading as that heavy-duty component and is for use as original equipment in a light-duty vehicle, and

(b) it is not reasonable for the producer to know which of the production will constitute a heavy-duty component for use in a heavy-duty vehicle,

the value of the non-originating materials used in the production of the heavy-duty component in that plant may, at the choice of the producer, be determined in the manner set out in section 9.

(5) For purposes of calculating the regional value content of a heavy-duty vehicle, where a producer of such a vehicle acquires, for use by that producer in the production of the vehicle, a heavy-duty component with respect to which the value of non-originating materials has been determined in accordance with subsection (4), the value of the non-originating materials used by the producer with respect to that heavy-duty component is the value of non-originating materials determined under that subsection.

(6) Where it is determined, during the course of a verification of origin of a heavy-duty automotive good with respect to which the producer of that good has a statement referred to in subparagraph (1)(d)(ii) or (iii) that the acquired material referred to in that statement is not an originating material, the value of the acquired material shall, for purposes of subsection (1), be determined in accordance with subsection (2) with respect to the transaction in which that producer acquired it.

(7) Where any person who has information with respect to a statement referred to in subparagraph (1)(b)(ii), (d)(i) or (e)(i) does not allow a customs administration to verify that information during a verification of origin, the value of any material with respect to which that person did not allow the customs administration to verify the information may be determined by that customs

ces dispositions n'a pas été établie conformément à l'annexe VIII, la valeur de la matière est déterminée conformément à cette annexe relativement à l'importation à laquelle se rapporte cette valeur en douane et, si les frais visés aux alinéas (2)c) à f) ne sont pas déjà compris dans cette valeur, ils sont ajoutés à la valeur de la matière.

(4) Aux fins du calcul de la teneur en valeur régionale d'une composante de gamme lourde, lorsque :

a) d'une part, une composante de gamme lourde est produite dans la même usine qu'un montage de composantes d'automobile ou une composante d'automobile de la même position ou sous-position que celle-ci et est destinée à servir d'élément d'origine dans un véhicule de gamme légère,

b) d'autre part, le producteur ne peut raisonnablement savoir quelle unité de production constituera une composante de gamme lourde devant être utilisée dans un véhicule de gamme lourde,

la valeur des matières non originaires utilisées dans la production de la composante de gamme lourde à cette usine peut, au choix du producteur, être déterminée de la manière prévue à l'article 9.

(5) Aux fins du calcul de la teneur en valeur régionale d'un véhicule de gamme lourde, si le producteur de celui-ci acquiert, en vue de l'utiliser dans la production du véhicule, une composante de gamme lourde à l'égard de laquelle la valeur des matières non originaires a été déterminée conformément au paragraphe (4), la valeur des matières non originaires utilisées par lui relativement à cette composante est la valeur déterminée conformément à ce paragraphe.

(6) S'il est établi, à l'occasion de la vérification de l'origine d'un produit automobile de gamme lourde à l'égard duquel le producteur a en sa possession la déclaration visée aux sous-alinéas (1)d)(ii) ou (iii), laquelle indique que la matière acquise qui y est mentionnée n'est pas une matière originaire, la valeur de la matière acquise est, pour l'application du paragraphe (1), déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur l'a acquise.

(7) Lorsqu'une personne qui possède des renseignements au sujet d'une déclaration visée aux sous-alinéas (1)b)(ii), d)(i) ou e)(i) ne permet pas à l'administration douanière de les vérifier au cours d'une vérification de l'origine du produit, celle-ci peut déterminer conformément au paragraphe (2) la valeur de la matière à laquelle se rapportent les renseignements

administration in accordance with subsection (2) with respect to the transaction in which that person sells, or otherwise transfers to another person, that material or a material that incorporates that material.

(8) Where a heavy-duty component, sub-component or listed material is incorporated into a material produced in the territory of a NAFTA country and that material is incorporated into a heavy-duty automotive good, the statement referred to in subparagraph (1)(b)(ii), (d)(i) or (e)(i) may state the value of non-originating materials, determined in accordance with subsection 12(3), with respect to the material that incorporates the heavy-duty component, sub-component or listed material.

(9) For purposes of this section,

(a) for purposes of calculating the regional value content of a heavy-duty automotive good, sub-component or listed material, a producer of such a good may, in accordance with subsection 7(4), designate as an intermediate material any self-produced material, other than a heavy-duty component or sub-component, that is used in the production of that good;

(b) except as otherwise provided in subsection 12(10), this section does not apply with respect to after-market parts;

(c) this section does not apply to a sub-component for purposes of calculating its regional value content before it is incorporated into a heavy-duty automotive good;

(d) for purposes of calculating the regional value content of a heavy-duty automotive good, the producer of that good may choose to treat any material used in the production of that good as a non-originating material, and the value of that material shall be determined in accordance with subsection (2) with respect to the transaction in which the producer acquired it;

(e) any information set out in a statement referred to in subparagraph (1)(b)(ii), (d)(i) through (iii) or (e)(i) that concerns the value of materials or costs shall be in the same currency as the currency of the country in which the person who provided the statement is located; and

(f) total cost under subparagraphs (1)(a)(i) and (ii) consists of the costs referred to in subsection 2(6), and is calculated in accordance with that subsection and subsection 2(7).

dont l'accès a été refusé, en ce qui concerne l'opération par laquelle cette personne cède à une autre personne, notamment par vente, cette matière ou une matière dans laquelle elle est incorporée.

(8) Lorsqu'une composante de gamme lourde, une sous-composante ou une matière répertoriée est incorporée dans une matière produite sur le territoire d'un pays ALÉNA et que cette dernière est incorporée dans un produit automobile de gamme lourde, la déclaration visée aux sous-alinéas (1)b)(ii), d(i) ou e(i) peut indiquer la valeur des matières non originaires, déterminée conformément au paragraphe 12(3), en ce qui concerne la matière dans laquelle est incorporée la composante de gamme lourde, la sous-composante ou la matière répertoriée.

(9) Pour l'application du présent article :

a) aux fins du calcul de la teneur en valeur régionale d'un produit automobile de gamme lourde, d'une sous-composante ou d'une matière répertoriée, le producteur de ce produit peut, conformément au paragraphe 7(4), désigner comme matière intermédiaire toute matière auto-produite, à l'exception d'un produit automobile de gamme lourde et d'une sous-composante, qui est utilisée dans la production de ce produit;

b) sauf disposition contraire du paragraphe 12(10), le présent article ne s'applique pas aux pièces destinées au marché du service après-vente;

c) le présent article ne s'applique pas aux sous-composantes aux fins du calcul de leur teneur en valeur régionale avant leur incorporation dans des produits automobiles de gamme lourde;

d) aux fins du calcul de la teneur en valeur régionale d'un produit automobile de gamme lourde, le producteur de celui-ci peut choisir de considérer comme matière non originaire toute matière utilisée dans la production du produit, auquel cas la valeur de cette matière est déterminée conformément au paragraphe (2) relativement à l'opération par laquelle il l'a acquise;

e) les données relatives à la valeur des matières ou aux frais qui figurent dans une déclaration visée aux sous-alinéas (1)b)(ii), d(i) à (iii) ou e(i) sont exprimées dans la devise du pays où se trouve la personne ayant fourni la déclaration;

f) le coût total visé aux sous-alinéas (1)a)(i) et (ii) correspond à l'ensemble des coûts mentionnés au paragraphe 2(6) et se calcule conformément à ce paragraphe et au paragraphe 2(7).

(10) Each of the following examples is an “Example” as referred to in subsection 2(4).

Example 1

A listed material is imported from outside the territories of the NAFTA countries

A cast head, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and used in that country in the production of an engine that will be used as original equipment in the production of a heavy-duty vehicle. No other non-originating materials are used in the production of the engine. The cast head is a listed material; the engine is an automotive component.

Use of the listed material in an automotive component

For purposes of calculating the regional value content of the engine, the value of listed materials imported from outside the territories of the NAFTA countries is included in the value of non-originating materials used in the production of the engine. Because the cast head was produced outside the territories of the NAFTA countries, its value, under paragraph 10(1)(c), is included in the value of non-originating materials used in the production of the engine.

Use of an originating automotive component incorporating the listed material

The engine is an originating material acquired by the producer of the heavy-duty vehicle. For purposes of calculating the regional value content of the heavy-duty vehicle that incorporates that engine (and incorporates the cast head), the value of non-originating materials used in the production of the heavy-duty vehicle is determined under paragraph 10(1)(d) with respect to that engine. The producer may choose to include in the value of non-originating materials of the heavy-duty vehicle

(a) *the value, determined under subparagraph 10(1)(d)(i), of the non-originating materials that are incorporated into the engine, which is the value, determined under paragraphs 10(1)(a) through (c) and subparagraph (e)(ii), of the non-originating materials;*

(b) *the value, determined under subparagraph 10(1)(d)(ii), which is an amount equal to the amount determined under subparagraph 10(1)(d)(iv) multiplied by the remainder of one minus the regional value content, expressed as a decimal, of the engine;*

(c) *the value, determined under subparagraph 10(1)(d)(iii), which is an amount equal to the amount determined under subparagraph 10(1)(d)(iv) multiplied by the remainder of one minus the regional*

(10) Les exemples qui suivent sont visés par le paragraphe 2(4).

Exemple 1

Matière répertoriée importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA

Une culasse, produite hors des territoires des pays ALÉNA, est importée sur le territoire d'un pays ALÉNA et y est utilisée dans la production d'un moteur qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. Aucune autre matière non originaire n'est utilisée dans la production du moteur. La culasse est une matière répertoriée; le moteur est une composante d'automobile.

Utilisation de la matière répertoriée dans une composante d'automobile

Aux fins du calcul de la teneur en valeur régionale du moteur, la valeur des matières répertoriées importées d'un endroit situé à l'extérieur des territoires des pays ALÉNA est incluse dans la valeur des matières non originaires utilisées dans la production du moteur. Comme la culasse a été produite hors des territoires des pays ALÉNA, sa valeur, déterminée conformément à l'alinéa 10(1)c, est incluse dans la valeur des matières non originaires utilisées dans la production du moteur.

Utilisation d'une composante d'automobile originaire dans laquelle est incorporée la matière répertoriée

Le moteur est une matière originaire acquise par le producteur du véhicule de gamme lourde. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde dans lequel le moteur (et donc la culasse) est incorporé, la valeur des matières non originaires utilisées dans la production du véhicule est déterminée conformément à l'alinéa 10(1)d en ce qui concerne le moteur. Le producteur peut choisir d'inclure dans la valeur des matières non originaires du véhicule :

a) *soit la valeur, déterminée conformément au sous-alinéa 10(1)d(i), des matières non originaires incorporées dans le moteur, laquelle est la valeur des matières non originaires déterminée conformément aux alinéas 10(1)a) à c) et au sous-alinéa e)(ii);*

b) *soit la valeur, déterminée conformément au sous-alinéa 10(1)d)(ii), qui est égale au produit de la multiplication du montant déterminé conformément au sous-alinéa 10(1)d)(iv) par la différence entre un et la teneur en valeur régionale du moteur, exprimée en fraction décimale;*

c) *soit la valeur, déterminée conformément au sous-alinéa 10(1)d)(iii), qui est égale au produit de la multiplication du montant déterminé conformément au sous-alinéa 10(1)d)(iv) par la différence entre un*

value-content requirement, expressed as a decimal, for the engine; or

(d) the value, determined under subparagraph 10(1)(d)(iv), of the engine.

The heavy-duty vehicle producer may only choose the first option if that producer has a statement, referred to in subparagraph 10(1)(d)(i), from the person from whom the engine was acquired. In this situation, the value, determined under paragraph 10(1)(c), of the cast head, is included in the value of non-originating materials of the heavy-duty vehicle, with respect to the engine that is used in the production of the heavy-duty vehicle.

The heavy-duty vehicle producer may only choose the second option if that producer has a statement, referred to in subparagraph 10(1)(d)(ii), from the person from whom the engine was acquired. In this situation, because of the application of the equation, the value of the cast head will be included in the amount determined under subparagraph 10(1)(d)(ii) and is, consequently, included in the value of non-originating materials used in the production of the heavy-duty vehicle.

The heavy-duty vehicle producer may only choose the third option if that producer has a statement, referred to in subparagraph 10(1)(d)(iii), from the person from whom the engine was acquired. In this situation, because of the application of the equation, the value of the cast head will be included in the amount determined under subparagraph 10(1)(d)(iii) and is, consequently, included in the value of non-originating materials used in the production of the heavy-duty vehicle.

Use of a non-originating automotive component incorporating the listed material

The engine is a non-originating material acquired by the producer of the heavy-duty vehicle. For purposes of calculating the regional value content of the heavy-duty vehicle that incorporates that engine (and incorporates the cast head), the value of non-originating materials used in the production of the heavy-duty vehicle is determined under paragraph 10(1)(e) with respect to that engine. The producer of the heavy-duty vehicle may choose to include in the value of non-originating materials either

(a) the value, as determined under subparagraph 10(1)(e)(i), of the non-originating materials that are incorporated into the engine, which is the value of the non-originating materials as determined under paragraphs 10(1)(a) through (d) and (f), or

(b) the value of the engine, determined under subparagraph 10(1)(e)(ii).

et la prescription de teneur en valeur régionale applicable au moteur, exprimée en fraction décimale;

d) soit la valeur du moteur, déterminée conformément au sous-alinéa 10(1)d)(iv).

Le producteur du véhicule de gamme lourde ne peut opter pour le premier choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)d)(i), provenant de la personne de qui il a acquis le moteur. Dans ce cas, la valeur de la culasse, déterminée conformément à l'alinéa 10(1)c), est incluse dans la valeur des matières non originaires du véhicule de gamme lourde en ce qui concerne le moteur utilisé dans la production de celui-ci.

Le producteur du véhicule de gamme lourde ne peut opter pour le deuxième choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)d)(ii), provenant de la personne de qui il a acquis le moteur. Dans ce cas, étant donné l'application de l'équation, la valeur de la culasse est incluse dans le montant déterminé conformément au sous-alinéa 10(1)d)(ii) et en conséquence est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule de gamme lourde.

Le producteur du véhicule de gamme lourde ne peut opter pour le troisième choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)d)(iii), provenant de la personne de qui il a acquis le moteur. Dans ce cas, étant donné l'application de l'équation, la valeur de la culasse est incluse dans le montant déterminé conformément au sous-alinéa 10(1)d)(iii) et en conséquence est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule.

Utilisation d'une composante d'automobile non originaire dans laquelle est incorporée la matière répertoriée

Le moteur est une matière non originaire acquise par le producteur du véhicule de gamme lourde. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde dans lequel le moteur (et donc la culasse) est incorporé, la valeur des matières non originaires utilisées dans la production du véhicule est déterminée conformément à l'alinéa 10(1)e) en ce qui concerne le moteur. Le producteur du véhicule de gamme lourde peut choisir d'inclure dans la valeur des matières non originaires :

a) soit la valeur, déterminée conformément au sous-alinéa 10(1)e)(i), des matières non originaires incorporées dans le moteur, laquelle est la valeur des matières non originaires déterminée conformément aux alinéas 10(1)a) à d) et f);

b) soit la valeur du moteur, déterminée conformément au sous-alinéa 10(1)e)(ii).

The heavy-duty vehicle producer may only choose the first option if that producer has a statement, referred to in subparagraph 10(1)(e)(i), from the person from whom the engine was acquired. In this situation, the value of the cast head, as determined under paragraph 10(1)(c), is included in the value of non-originating materials used in the production of the heavy-duty vehicle, with respect to the engine that is used in the production of the heavy-duty vehicle.

Example 2

A material is imported from outside the territories of the NAFTA countries

A rocker arm assembly, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and used in that country in the production of an engine that will be used as original equipment in the production of a heavy-duty vehicle. No other non-originating materials are used in the production of the engine. The rocker arm assembly is neither a listed material nor a sub-component; the engine is an automotive component.

Use of the material in an automotive component

For purposes of calculating the regional value content of the engine, the value of non-originating materials that are not listed materials is included in the value of non-originating materials used in the production of the engine. Because the rocker arm assembly was produced outside the territories of the NAFTA countries, it is a non-originating material and its value, under paragraph 10(1)(f), is included in the value of non-originating materials used in the production of the engine.

Use of an originating automotive component incorporating the material

The engine is an originating material acquired by the producer of the heavy-duty vehicle. For purposes of calculating the regional value content of the heavy-duty vehicle that incorporates that engine (and incorporates the rocker arm assembly), the value of non-originating materials used in the production of the heavy-duty vehicle is determined under paragraph 10(1)(d) with respect to that engine. The producer may choose to include in the value of non-originating materials used in the production of the heavy-duty vehicle

(a) the value, determined under subparagraph 10(1)(d)(i), of the non-originating materials that are incorporated into the engine, which is the value, determined under paragraphs 10(1)(a) through (c) and subparagraph (e)(ii), of the non-originating materials;

Le producteur du véhicule de gamme lourde ne peut opter pour le premier choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)e(i), provenant de la personne de qui il a acquis le moteur. Dans ce cas, la valeur de la culasse, déterminée conformément à l'alinéa 10(1)c, est incluse dans la valeur des matières non originaires du véhicule de gamme lourde en ce qui concerne le moteur utilisé dans la production de celui-ci.

Exemple 2

Matière importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA

Une rampe de culbuteurs, produite hors des territoires des pays ALÉNA, est importée sur le territoire d'un pays ALÉNA et y est utilisée dans la production d'un moteur qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. Aucune autre matière non originaire n'est utilisée dans la production du moteur. La rampe de culbuteurs n'est pas une matière répertoriée ni une sous-composante; le moteur est une composante d'automobile.

Utilisation de la matière dans une composante d'automobile

Aux fins du calcul de la teneur en valeur régionale du moteur, la valeur des matières non originaires qui ne sont pas des matières répertoriées est incluse dans la valeur des matières non originaires utilisées dans la production du moteur. Comme la rampe de culbuteurs a été produite hors des territoires des pays ALÉNA, elle constitue une matière non originaire et sa valeur, déterminée conformément à l'alinéa 10(1)f, est incluse dans la valeur des matières non originaires utilisées dans la production du moteur.

Utilisation d'une composante d'automobile originaire dans laquelle est incorporée la matière

Le moteur est une matière originaire acquise par le producteur du véhicule de gamme lourde. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde dans lequel le moteur (et donc la rampe de culbuteurs) est incorporé, la valeur des matières non originaires utilisées dans la production du véhicule est déterminée conformément à l'alinéa 10(1)d en ce qui concerne le moteur. Le producteur peut choisir d'inclure dans la valeur des matières non originaires du véhicule :

a) soit la valeur, déterminée conformément au sous-alinéa 10(1)d(i), des matières non originaires incorporées dans le moteur, laquelle est la valeur des matières non originaires déterminée conformément aux alinéas 10(1)a) à c) et au sous-alinéa e)(ii);

b) soit la valeur, déterminée conformément au sous-alinéa 10(1)d(ii), qui est égale au produit de la

(b) the value, determined under subparagraph 10(1)(d)(ii), which is an amount equal to the amount determined under subparagraph 10(1)(d)(iv) multiplied by the remainder of one minus the regional value content, expressed as a decimal, of the engine;

(c) the value, determined under subparagraph 10(1)(d)(iii), which is an amount equal to the amount determined under paragraph 10(1)(d)(iv) multiplied by the remainder of one minus the regional value-content requirement, expressed as a decimal, for the engine; or

(d) the value, determined under subparagraph 10(1)(d)(iv), of the engine.

The heavy-duty vehicle producer may only choose the first option if that producer has a statement, referred to in subparagraph 10(1)(d)(i), from the person from whom the engine was acquired. In this situation, the value of the rocker arm assembly, as determined under paragraph 10(1)(f), is not included in the value of non-originating materials of the heavy-duty vehicle, with respect to the engine that is used in the production of the heavy-duty vehicle.

The heavy-duty vehicle producer may only choose the second option if that producer has a statement, referred to in subparagraph 10(1)(d)(ii), from the person from whom the engine was acquired. In this situation, because of the application of the equation, the value of the rocker arm assembly will be included in the amount determined under subparagraph 10(1)(d)(ii) and will, consequently, be included in the value of non-originating materials used in the production of the heavy-duty vehicle.

The heavy-duty vehicle producer may only choose the third option if that producer has a statement, referred to in subparagraph 10(1)(d)(iii), from the person from whom the engine was acquired. In this situation, because of the application of the equation, the value of the rocker arm assembly will be included in the amount determined under subparagraph 10(1)(d)(iii) and will, consequently, be included in the value of non-originating materials used in the production of the heavy-duty vehicle.

Use of a non-originating automotive component incorporating the material

The engine is a non-originating material acquired by the producer of the heavy-duty vehicle. For purposes of calculating the regional value content of the heavy-duty vehicle that incorporates that engine (and incorporates the rocker arm assembly), the value of non-originating materials used in the production of the heavy-duty vehicle is determined under paragraph 10(1)(e) with respect to that engine. The producer of the heavy-duty vehicle

multiplication du montant déterminé conformément au sous-alinéa 10(1)d(iv) par la différence entre un et la teneur en valeur régionale du moteur, exprimée en fraction décimale;

c) soit la valeur, déterminée conformément au sous-alinéa 10(1)d(iii), qui est égale au produit de la multiplication du montant déterminé conformément au sous-alinéa 10(1)d(iv) par la différence entre un et la prescription de teneur en valeur régionale applicable au moteur, exprimée en fraction décimale;

d) soit la valeur du moteur, déterminée conformément au sous-alinéa 10(1)d(iv).

Le producteur du véhicule de gamme lourde ne peut opter pour le premier choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)d(i), provenant de la personne de qui il a acquis le moteur. Dans ce cas, la valeur de la rampe de culbuteurs, déterminée conformément à l'alinéa 10(1)f, n'est pas incluse dans la valeur des matières non originaires du véhicule de gamme lourde en ce qui concerne le moteur utilisé dans la production de celui-ci.

Le producteur du véhicule de gamme lourde ne peut opter pour le deuxième choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)d(ii), provenant de la personne de qui il a acquis le moteur. Dans ce cas, étant donné l'application de l'équation, la valeur de la rampe de culbuteurs est incluse dans le montant déterminé conformément au sous-alinéa 10(1)d(ii) et en conséquence est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule de gamme lourde.

Le producteur du véhicule de gamme lourde ne peut opter pour le troisième choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)d(iii), provenant de la personne de qui il a acquis le moteur. Dans ce cas, étant donné l'application de l'équation, la valeur de la rampe de culbuteurs est incluse dans le montant déterminé conformément au sous-alinéa 10(1)d(iii) et en conséquence est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule.

Utilisation d'une composante d'automobile non originaire dans laquelle est incorporée la matière

Le moteur est une matière non originaire acquise par le producteur du véhicule de gamme lourde. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde dans lequel le moteur (et donc la rampe de culbuteurs) est incorporé, la valeur des matières non originaires utilisées dans la production du véhicule est déterminée conformément à l'alinéa 10(1)e en ce qui concerne le moteur. Le producteur du véhicule de

may choose to include in the value of non-originating materials either

- (a)** the value, as determined under subparagraph 10(1)(e)(i), of the non-originating materials that are incorporated into the engine, which is the value of the non-originating materials as determined under paragraphs 10(1)(a) through (d) and (f), or
- (b)** the value of the engine, determined under subparagraph 10(1)(e)(ii).

The heavy-duty vehicle producer may only choose the first option if that producer has a statement, referred to in subparagraph 10(1)(e)(i), from the person from whom the engine was acquired. In this situation, the value of the rocker arm assembly, as determined under paragraph 10(1)(f), is included in the value of non-originating materials used in the production of the heavy-duty vehicle, with respect to the engine that is used in the production of the heavy-duty vehicle.

Use of the material in a self-produced automotive component

If the engine is a self-produced material rather than an acquired material, the heavy-duty vehicle producer is using the rocker arm assembly in the production of the heavy-duty vehicle rather than in the production of the engine, because, under subsection 7(4), the engine cannot be designated as an intermediate material. For purposes of calculating the regional value content of the heavy-duty vehicle, the value, under paragraph 10(1)(f), of the rocker arm assembly is included in the value of non-originating materials used in the production of the heavy-duty vehicle.

Example 3

An automotive component is imported from outside the territories of the NAFTA countries

A transmission, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and used in that country as original equipment in the production of a heavy-duty vehicle. The transmission is an automotive component.

Use of the automotive component

For purposes of calculating the regional value content of the heavy-duty vehicle in which the transmission is used, the value of the transmission is included in the value of the non-originating materials under paragraph 10(1)(c), regardless of whether the producer imported the transmission or acquired it from someone else in the territory of a NAFTA country.

Example 4

gamme lourde peut choisir d'inclure dans la valeur des matières non originaires :

- a)** soit la valeur, déterminée conformément au sous-alinéa 10(1)e(i), des matières non originaires incorporées dans le moteur, laquelle est la valeur des matières non originaires déterminée conformément aux alinéas 10(1)a) à d) et f);
- b)** soit la valeur du moteur, déterminée conformément au sous-alinéa 10(1)e(ii).

Le producteur du véhicule de gamme lourde ne peut opter pour le premier choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)e(i), provenant de la personne de qui il a acquis le moteur. Dans ce cas, la valeur de la rampe de culbuteurs, déterminée conformément à l'alinéa 10(1)f), est incluse dans la valeur des matières non originaires du véhicule de gamme lourde en ce qui concerne le moteur utilisé dans la production de celui-ci.

Utilisation de la matière dans une composante d'automobile auto-produite

Si le moteur est une matière auto-produite plutôt qu'une matière acquise, le producteur du véhicule de gamme lourde utilise la rampe de culbuteurs dans la production du véhicule de gamme lourde plutôt que dans celle du moteur puisque, en vertu du paragraphe 7(4), le moteur ne peut être désigné comme matière intermédiaire. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde, la valeur de la rampe de culbuteurs, déterminée conformément à l'alinéa 10(1)f), est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule de gamme lourde.

Exemple 3

Composante d'automobile importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA

Une transmission, produite hors des territoires des pays ALÉNA, est importée sur le territoire d'un pays ALÉNA et y est utilisée comme élément d'origine dans la production d'un véhicule de gamme lourde. La transmission est une composante d'automobile.

Utilisation de la composante d'automobile

Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde dans lequel la transmission est utilisée, la valeur de la transmission est incluse dans la valeur des matières non originaires, conformément à l'alinéa 10(1)c), que le producteur l'ait importée ou qu'il l'ait acquise de quelqu'un d'autre sur le territoire d'un pays ALÉNA.

Exemple 4

An automotive component is imported from outside the territories of the NAFTA countries

A transmission, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and combined with an engine to produce an engine-transmission assembly that will be used as original equipment in the production of a heavy-duty vehicle. The transmission is an automotive component; the engine-transmission assembly is an automotive component assembly.

Use of the automotive component assembly

The automotive component assembly is acquired by a producer who uses it in the production of a heavy-duty vehicle. If the automotive component assembly that incorporates the imported transmission is an originating material, the value of non-originating materials used in the production of the automotive component assembly is determined, at the choice of the producer, under any of subparagraphs 10(1)(d)(i), (ii), (iii) and (iv). (See example 1 for more detailed explanations of these provisions.) If the automotive component assembly that incorporates the imported transmission is a non-originating material, the value of non-originating materials used in the production of the automotive component assembly is determined, at the choice of the producer, under subparagraph 10(1)(e)(i) or (ii). (See example 1 for more detailed explanations of these provisions.)

Regardless of whether the automotive component assembly is an originating material or a non-originating material, the value of the automotive component that was imported from outside the territories of the NAFTA countries is included in the value of non-originating materials used in the production of the heavy-duty vehicle. The transmission is a non-originating material, and, for purposes of calculating the regional value content of an automotive component assembly or heavy-duty vehicle that incorporates that transmission, the value of the transmission is included in the value of non-originating materials used in the production of the automotive component assembly or heavy-duty vehicle that incorporates it.

Example 5

A material is imported from outside the territories of the NAFTA countries

An aluminum ingot, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and used in that country in the production of cast block that will be used in an engine that will be used as original equipment in the production of a heavy-duty vehicle. The aluminum ingot is not a listed

Composante d'automobile importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA

Une transmission, produite hors des territoires des pays ALÉNA, est importée sur le territoire d'un pays ALÉNA et combinée avec un moteur pour produire un montage moteur-transmission qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. La transmission est une composante d'automobile; le montage moteur-transmission est un montage de composantes d'automobile.

Utilisation du montage de composantes d'automobile

Le montage de composantes d'automobile est acquis par un producteur qui l'utilise dans la production d'un véhicule de gamme lourde. Si le montage de composantes d'automobile dans lequel est incorporée la transmission importée est une matière originaire, la valeur des matières non originaires utilisées dans la production du montage est déterminée, au choix du producteur, en vertu de l'un ou l'autre des sous-alinéas 10(1)d(i) à (iv). (L'exemple 1 donne une explication plus détaillée de ces dispositions.) Si le montage de composantes d'automobile dans lequel est incorporée la transmission importée est une matière non originaire, la valeur des matières non originaires utilisées dans la production du montage est déterminée, au choix du producteur, en vertu des sous-alinéas 10(1)e(i) ou (ii). (L'exemple 1 donne une explication plus détaillée de ces dispositions.)

Que le montage de composantes d'automobile soit une matière originaire ou une matière non originaire, la valeur de la composante d'automobile qui a été importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule de gamme lourde. La transmission est une matière non originaire et, aux fins du calcul de la teneur en valeur régionale du montage de composantes d'automobile ou du véhicule de gamme lourde dans lequel elle est incorporée, la valeur de la transmission est incluse dans la valeur des matières non originaires utilisées dans la production du montage ou du véhicule.

Exemple 5

Matière importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA

Un lingot d'aluminium, produit hors des territoires des pays ALÉNA, est importé sur le territoire d'un pays ALÉNA et y est utilisé dans la production d'un bloc en fonte destiné à être utilisé dans un moteur qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. Le lingot d'aluminium n'est pas une

material; the cast block is a listed material; the engine is an automotive component.

Use of the material in an intermediate material that is a listed material

The engine producer designates the cast block as an intermediate material under subsection 7(4). For purposes of determining the origin of that cast block, because the aluminum ingot is classified under a different heading than the cast block, the cast block satisfies the applicable change in tariff classification and is an originating material.

Use of the listed material incorporating the material

For purposes of calculating the regional value content of the engine that incorporates that cast block (and thus incorporates the aluminum ingot), the value of non-originating materials is determined under subsection 10(1). Because none of paragraphs 10(1)(a) through (f) require that a listed material that is an originating material be included in the value of non-originating materials used in the production of a good, the value of the cast block is not included in the value of non-originating materials used in the production of the engine or in the value of non-originating materials used in the production of an automotive component assembly or heavy-duty vehicle that incorporates the engine.

Because paragraph 10(1)(d) does not refer to a listed material that is an originating material, the value of the non-originating aluminum ingot used in the production of the originating cast block is not included in the value of non-originating materials used in the production of any good or material that incorporates the originating cast block.

Example 6

A non-originating listed material is used to produce a sub-component that is used to produce another sub-component

A crankshaft, produced in the territory of NAFTA country A from a forging imported from outside the territories of the NAFTA countries, is a non-originating material. The crankshaft is sold to another producer, located in the same country, who uses it to produce an originating block assembly. That block assembly is sold to another producer, also located in the same country, who uses it to produce a finished block. The finished block is sold to a producer of engines, who is located in NAFTA country B, for use in the production of a heavy-duty vehicle. The crankshaft is a listed material; the block assembly is a sub-component, as is the finished block.

matière répertoriée; le bloc en fonte est une matière répertoriée; le moteur est une composante d'automobile.

Utilisation de la matière dans une matière intermédiaire qui est une matière répertoriée

Le producteur du moteur désigne le bloc en fonte comme matière intermédiaire conformément au paragraphe 7(4). Aux fins de la détermination de l'origine du bloc en fonte, comme le lingot d'aluminium est classé dans une position différente de celle du bloc en fonte, ce dernier satisfait à l'exigence du changement de classification tarifaire applicable et constitue une matière originaire.

Utilisation de la matière répertoriée dans laquelle la matière est incorporée

Aux fins du calcul de la teneur en valeur régionale du moteur dans lequel est incorporé le bloc en fonte (et donc le lingot d'aluminium), la valeur des matières non originaires est déterminée conformément au paragraphe 10(1). Puisqu'aucun des alinéas 10(1)a) à f) n'exige qu'une matière répertoriée qui est une matière originaire soit incluse dans la valeur des matières non originaires utilisées dans la production d'un produit, la valeur du bloc en fonte n'est pas incluse dans la valeur des matières non originaires du moteur, ni dans la valeur des matières non originaires utilisées dans la production d'un montage de composantes d'automobile ou d'un véhicule de gamme lourde dans lequel le moteur est incorporé.

Puisque l'alinéa 10(1)d) ne vise pas la matière répertoriée qui est une matière originaire, la valeur du lingot d'aluminium non originaire utilisé dans la production du bloc en fonte originaire n'est pas incluse dans la valeur des matières non originaires utilisées dans la production d'un produit ou d'une matière dans lesquels est incorporé le bloc en fonte originaire.

Exemple 6

Matière répertoriée non originaire utilisée dans la production d'une sous-composante qui est utilisée pour produire une autre sous-composante

Un vilebrequin, produit sur le territoire du pays ALÉNA A à partir d'une pièce de forge importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA, constitue une matière non originaire. Le vilebrequin est vendu à un autre producteur qui se trouve dans le même pays et qui l'utilise pour produire un montage de bloc originaire. Ce montage de bloc est vendu à un autre producteur, qui se trouve lui aussi dans le même pays et qui l'utilise pour produire un bloc fini. Le bloc fini est vendu à un producteur de moteurs, se trouvant dans le pays ALÉNA B, qui l'utilise pour la production d'un véhicule de gamme lourde. Le vilebrequin est une matière répertoriée; le montage de bloc est une sous-composante, tout comme le bloc fini.

Calculating the regional value content of the finished block

A sub-component is not a heavy-duty automotive good. As referred to in paragraph 10(9)(c), for purposes of calculating the regional value content of the sub-component before it is incorporated into a heavy-duty automotive good, such as when the sub-component is exported from the territory of one NAFTA country to the territory of another NAFTA country, the value of non-originating materials of the sub-component includes only the value of non-originating materials used in the production of that sub-component. Because the block assembly is an originating material, its value is not included in the value of non-originating materials of the finished block, nor is the value of the non-originating crankshaft included in the value of non-originating materials used in the production of the finished block because the crankshaft was used in the production of the block assembly and was not used in the production of the finished block.

Calculating the regional value content of the component that incorporates the finished block

For purposes of calculating the regional value content of the heavy-duty vehicle that incorporates a sub-component, the value of non-originating materials used in the production of the sub-component is determined under paragraph 10(1)(d) or (e) with respect to that sub-component. In this situation, the value, under paragraph 10(1)(b), of the non-originating crankshaft is included in the value of non-originating materials used in the production of the engine. (See examples 1 and 2 for more detailed explanations of paragraphs 10(1)(d) and (e).)

Example 7

A non-listed material is imported from outside the territories of the NAFTA countries and is used in the production of another non-listed material

A bumper part, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and is used in the production of a bumper. The bumper is used in the territory of a NAFTA country as original equipment in the production of a heavy-duty vehicle. Neither a bumper part nor a bumper is a listed material, sub-component, automotive component or automotive component assembly.

The non-listed material is an originating material

The bumper is an originating material. For purposes of calculating the regional value content of the heavy-duty

Calcul de la teneur en valeur régionale du bloc fini

Une sous-composante ne constitue pas un produit automobile de gamme lourde. Conformément à l'alinéa 10(9)c), aux fins du calcul de la teneur en valeur régionale de la sous-composante avant son incorporation dans un produit automobile de gamme lourde, notamment lorsque la sous-composante est exportée du territoire d'un pays ALÉNA vers le territoire d'un autre pays ALÉNA, la valeur des matières non originaires de la sous-composante ne comprend que la valeur des matières non originaires utilisées dans la production de cette sous-composante. Puisque le montage de bloc constitue une matière originaire, sa valeur n'est pas incluse dans la valeur des matières non originaires du bloc fini. Il en est de même de la valeur du vilebrequin non originaire qui n'est pas incluse dans la valeur des matières non originaires utilisées dans la production du bloc fini, puisque le vilebrequin a été utilisé dans la production du montage de bloc et non dans la production du bloc fini.

Calcul de la teneur en valeur régionale de la composante dans laquelle est incorporé le bloc fini

Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde dans lequel une sous-composante est incorporée, la valeur des matières non originaires de la sous-composante est déterminée conformément aux alinéas 10(1)d) ou e) à l'égard de cette sous-composante. Dans ce cas, la valeur du vilebrequin non originaire, déterminée conformément à l'alinéa 10(1)b), est incluse dans la valeur des matières non originaires du moteur. (Les deux premiers exemples donnent une explication plus détaillée des alinéas 10(1)d) et e).)

Exemple 7

Matière non répertoriée importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et utilisée dans la production d'une autre matière non répertoriée

Une pièce de pare-chocs, produite hors des territoires des pays ALÉNA, est importée sur le territoire d'un pays ALÉNA et y est utilisée dans la production d'un pare-chocs. Le pare-chocs est utilisé sur le territoire d'un pays ALÉNA comme élément d'origine dans la production d'un véhicule de gamme lourde. Ni la pièce de pare-chocs ni le pare-chocs ne constituent une matière répertoriée, une sous-composante, une composante d'automobile ou un montage de composantes d'automobile.

La matière non répertoriée est une matière originaire

Le pare-chocs est une matière originaire. Aux fins du calcul de la teneur en valeur régionale du véhicule de

vehicle, neither the value of the imported bumper part nor the value of the bumper is included in the value of the non-originating materials.

The non-listed material is a non-originating material

The bumper is a non-originating material. For purposes of calculating the regional value content of the heavy-duty vehicle, the value of non-originating materials used in the production of the heavy-duty vehicle is determined under paragraph 10(1)(f) with respect to the bumper. In this situation, the value of the bumper is included in the value of non-originating materials of the heavy-duty vehicle. Because a bumper is not a listed material, the producer of the heavy-duty vehicle does not have the option, under subparagraph 10(1)(b)(ii), to include only the value of the imported bumper part in the value of non-originating materials used in the production of the heavy-duty vehicle.

Example 8

Transshipment of a listed material

A producer, located in the territory of a NAFTA country, produces, in that country, a cast head that is an originating good. The producer exports the cast head to outside the territories of the NAFTA territories, where valves, springs, valve lifters, a camshaft and gears are added to it to create a cast head assembly. An engine producer, located in the territory of a NAFTA country, imports the cast head assembly into that country and uses it in the production of an engine that will be used as original equipment in the production of a heavy-duty vehicle. A cast head is a listed material; a cast head assembly is a sub-component.

For purposes of calculating the regional value content of the engine, the value of the imported cast head assembly is included in the value of non-originating materials under paragraph 10(1)(c). The value of the cast head cannot be deducted from the value determined under paragraph 10(1)(c). Although the cast head was once an originating good, under section 16 when further production was performed with respect to the cast head outside the territories of the NAFTA countries, it was no longer an originating good.

Example 9

A material is imported from outside the territories of the NAFTA countries and a heavy-duty vehicle producer self-produces a non-originating listed material

A material, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and used in that country in the production of a

gamme lourde, ni la valeur de la pièce de pare-chocs importée ni la valeur du pare-chocs ne sont incluses dans la valeur des matières non originaires.

La matière non répertoriée est une matière non originaire

Le pare-chocs est une matière non originaire. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde, la valeur des matières non originaires utilisées dans la production de celui-ci est déterminée conformément à l'alinéa 10(1)(f) en ce qui concerne le pare-chocs. Dans ce cas, la valeur du pare-chocs est incluse dans la valeur des matières non originaires du véhicule de gamme lourde. Comme le pare-chocs n'est pas une matière répertoriée, le producteur du véhicule de gamme lourde n'est pas habilité à choisir, en vertu du sous-alinéa 10(1)(b)(ii), de n'inclure que la valeur de la pièce de pare-chocs importée dans la valeur des matières non originaires utilisées dans la production du véhicule de gamme lourde.

Exemple 8

Réexpédition d'une matière répertoriée

Un producteur, se trouvant sur le territoire d'un pays ALÉNA, produit dans ce pays une culasse qui est un produit originaire. Le producteur exporte la culasse vers un endroit situé à l'extérieur des territoires des pays ALÉNA, où des soupapes, des ressorts, des poussoirs, un arbre à cames et des pignons sont ajoutés à la culasse pour en faire une culasse complète. Un producteur de moteurs, se trouvant sur le territoire d'un pays ALÉNA, importe la culasse complète dans ce pays où il l'utilise dans la production d'un moteur qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. La culasse est une matière répertoriée; la culasse complète est une sous-composante.

Aux fins du calcul de la teneur en valeur régionale du moteur, la valeur de la culasse complète importée est incluse dans la valeur des matières non originaires conformément à l'alinéa 10(1)(c). La valeur de la culasse ne peut être déduite de la valeur déterminée conformément à l'alinéa 10(1)(c). Même si la culasse a déjà été un produit originaire, elle a cessé de l'être, par l'application de l'article 16, dès qu'elle a fait l'objet d'une production supplémentaire à l'extérieur des territoires des pays ALÉNA.

Exemple 9

Matière importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et producteur de véhicules de gamme lourde qui produit lui-même une matière répertoriée non originaire

Une matière, produite hors des territoires des pays ALÉNA, est importée sur le territoire d'un pays ALÉNA et y est utilisée dans la production d'une pompe à eau

water pump that will be used as original equipment by the same producer in the production of a heavy-duty vehicle. Although the producer, under subsection 7(4), designates the water pump as an intermediate material, it is a non-originating material because it fails to satisfy the regional value-content requirement. A water pump is a listed material.

For purposes of calculating the regional value content of the heavy-duty vehicle, the value of non-originating materials includes, at the choice of the producer, either the total cost, determined under subparagraph 10(1)(a)(i), of the water pump or the value, determined under clause 10(1)(a)(iii)(A), of the material imported from outside the territories of the NAFTA countries.

Example 10

A material is acquired and used to produce a non-originating listed material

A material, produced outside the territories of the NAFTA countries, is acquired in the territory of a NAFTA country and is used in that country in the production of a water pump that will be used as original equipment in the production of a heavy-duty vehicle. The producer of the water pump and the producer of the heavy-duty vehicle are separate, unrelated producers, located in the same country. A water pump is a listed material. The producer of the water pump elected to calculate the regional value content of the water pump in accordance with subsection 12(1) over a period set out in paragraph 12(5)(a) and using a category set out in paragraph 12(4)(b). The water pump is a non-originating material because it fails to satisfy the regional value-content requirement.

For purposes of calculating the regional value content of the heavy-duty vehicle, the value of non-originating materials includes, at the choice of the producer, either the value, determined under subparagraph 10(1)(b)(i), of the water pump or, if the producer has a statement referred to in clause 10(1)(b)(ii)(B), the value, determined under that clause, of the material imported from outside the territories of the NAFTA countries.

The producer has a statement referred to in clause 10(1)(b)(ii)(B) and chooses to use the value of non-originating material determined under that clause. The statement states, as is permitted under subsection 10(8), the value of non-originating material used in the production of the water pump in accordance with subsection 12(3) over a period set out in paragraph 12(5)(a) and using a category set out in paragraph 12(4)(e).

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qui servira au même producteur d'élément d'origine dans la production d'un véhicule de gamme lourde. Même si le producteur désigne la pompe à eau comme matière intermédiaire en vertu du paragraphe 7(4), celle-ci est une matière non originaire parce qu'elle ne satisfait pas à la prescription de teneur en valeur régionale. La pompe à eau est une matière répertoriée.

Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde, la valeur des matières non originaires comprend, au choix du producteur, soit le coût total de la pompe à eau, déterminé conformément au sous-alinéa 10(1)a(i), soit la valeur de la matière importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA, déterminée conformément à la division 10(1)a(iii)(A).

Exemple 10

Matière acquise et utilisée pour la production d'une matière répertoriée non originaire

Une matière, produite hors des territoires des pays ALÉNA, est acquise sur le territoire d'un pays ALÉNA et y est utilisée dans la production d'une pompe à eau qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. Le producteur de la pompe à eau et le producteur du véhicule de gamme lourde sont deux producteurs distincts, non liés, se trouvant dans le même pays. La pompe à eau est une matière répertoriée. Le producteur de la pompe à eau choisit de calculer la teneur en valeur régionale de la pompe à eau conformément au paragraphe 12(1) pour une période prévue à l'alinéa 12(5)a, en utilisant une catégorie prévue à l'alinéa 12(4)b. La pompe à eau est une matière non originaire parce qu'elle ne satisfait pas à la prescription de teneur en valeur régionale.

Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde, la valeur des matières non originaires comprend, au choix du producteur, soit la valeur de la pompe à eau, déterminée en application du sous-alinéa 10(1)b(i), soit, si le producteur a en sa possession la déclaration visée à la division 10(1)b(ii)(B), la valeur, déterminée en application de cette division, de la matière importée de l'extérieur des territoires des pays ALÉNA.

Le producteur a en sa possession la déclaration visée à la division 10(1)b(ii)(B) et choisit d'utiliser la valeur de la matière non originaire déterminée en application de cette division. La déclaration indique, selon ce qui est permis au paragraphe 10(8), la valeur de la matière non originaire utilisée dans la production de la pompe à eau conformément au paragraphe 12(3) pour une période prévue à l'alinéa 12(5)a et pour une catégorie prévue à l'alinéa 12(4)e.

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Motor Vehicle Averaging

11 (1) For purposes of calculating the regional value content of light-duty vehicles or heavy-duty vehicles, the producer of those motor vehicles may elect that

(a) the sum of the net costs incurred and the sum of the values of non-originating materials used by the producer be calculated over the producer's fiscal year with respect to the motor vehicles that are in any one of the categories set out in subsection (5) that is chosen by the producer; and

(b) the sums referred to in paragraph (a) be used in the calculation referred to in subsection 6(3) as the net cost and the value of non-originating materials, respectively.

(2) An election made under subsection (1) shall

(a) state the category chosen by the producer, and

(i) where the category referred to in paragraph (5)(a) is chosen, state the model line, model name, class of motor vehicle and tariff classification of the motor vehicles in that category, and the location of the plant at which the motor vehicles are produced,

(ii) where the category referred to in paragraph (5)(b) is chosen, state the model name, class of motor vehicle and tariff classification of the motor vehicles in that category, and the location of the plant at which the motor vehicles are produced, and

(iii) where the category referred to in paragraph (5)(c) is chosen, state the model line, model name, class of motor vehicle and tariff classification of the motor vehicles in that category, and the locations of the plants at which the motor vehicles are produced;

(b) state the basis of the calculation described in subsection (9);

(c) state the producer's name and address;

(d) state the period with respect to which the election is made, including the starting and ending dates;

(e) state the estimated regional value content of motor vehicles in the category on the basis stated under paragraph (b);

Établissement d'une moyenne pour les véhicules automobiles

11 (1) Aux fins du calcul de la teneur en valeur régionale des véhicules de gamme légère ou des véhicules de gamme lourde, le producteur de ces véhicules peut choisir :

a) d'une part, de calculer, pour son exercice, la somme des coûts nets supportés par lui et la somme des valeurs des matières non originaires utilisées par lui à l'égard des véhicules automobiles appartenant à l'une des catégories prévues au paragraphe (5) qu'il choisit;

b) d'autre part, d'utiliser chacune des sommes mentionnées à l'alinéa a) respectivement comme coût net et valeur des matières non originaires dans le calcul prévu au paragraphe 6(3).

(2) Le choix effectué conformément au paragraphe (1) :

a) précise la catégorie choisie par le producteur et les renseignements suivants :

(i) s'il s'agit de la catégorie prévue à l'alinéa (5)a), le modèle, le nom de modèle, la catégorie de véhicules automobiles et la classification tarifaire des véhicules automobiles qui en font partie ainsi que l'emplacement de l'usine où ils sont produits,

(ii) s'il s'agit de la catégorie prévue à l'alinéa (5)b), le nom de modèle, la catégorie de véhicules automobiles et la classification tarifaire des véhicules automobiles qui en font partie ainsi que l'emplacement de l'usine où ils sont produits,

(iii) s'il s'agit de la catégorie prévue à l'alinéa (5)c), le modèle, le nom de modèle, la catégorie de véhicules automobiles et la classification tarifaire des véhicules automobiles qui en font partie ainsi que les emplacements des usines où ils sont produits;

b) indique la base du calcul prévu au paragraphe (9);

c) indique les nom et adresse du producteur;

d) indique la période qu'il vise, y compris les dates du début et de la fin;

e) précise la teneur en valeur régionale estimative des véhicules automobiles appartenant à cette catégorie, suivant la base indiquée conformément à l'alinéa b);

(f) be dated and signed by an authorized officer of the producer; and

(g) be filed with the customs administration of each NAFTA country to which vehicles in that category are to be exported during the period covered by the election, at least 10 days before the first day of the producer's fiscal year, or such shorter period as that customs administration may accept.

(3) Where the fiscal year of a producer begins after the date of the entry into force of the Agreement but before one year after that date, the producer may elect that the calculation of regional value content referred to in subsection (1) or subsection (6) be made under that subsection over the period beginning on the date of the entry into force of the Agreement and ending at the end of that fiscal year, in which case the election shall be filed with the customs administration of each NAFTA country to which vehicles are to be exported during the period covered by the election not later than 10 days after the entry into force of the Agreement, or such longer period as that customs administration may accept.

(4) Where the fiscal year of a producer begins on the date of the entry into force of the Agreement, the producer may make the election referred to in subsection (1) not later than 10 days after the entry into force of the Agreement, or such longer period as the customs administration referred to in paragraph (2)(g) may accept.

(5) The categories referred to in subsection (1) are the following:

(a) the same model line of motor vehicles in the same class of motor vehicles produced in the same plant in the territory of a NAFTA country;

(b) the same class of motor vehicles produced in the same plant in the territory of a NAFTA country; and

(c) the same model line of motor vehicles produced in the territory of a NAFTA country.

(6) Where applicable, a producer may elect that the calculation of the regional value content of motor vehicles referred to in Schedule VI be made in accordance with that schedule.

(7) Subject to subsection 5(4) of Schedule VI, the election referred to in subsection (6) shall be filed with the customs administration of the NAFTA country to which vehicles referred to in that schedule are to be exported, at least 10 days before the first day of the producer's fiscal year with respect to which that election is to apply or

f) est daté et signé par un représentant autorisé du producteur;

g) est déposé auprès de l'administration douanière de chaque pays ALÉNA vers lequel les véhicules appartenant à cette catégorie doivent être exportés au cours de la période qu'il vise, au moins 10 jours avant le début de l'exercice du producteur ou dans le délai inférieur qu'autorise l'administration douanière.

(3) Lorsque l'exercice d'un producteur commence dans l'année qui suit la date d'entrée en vigueur de l'Accord, le producteur peut choisir d'effectuer le calcul de la teneur en valeur régionale prévu aux paragraphes (1) ou (6), conformément au paragraphe applicable, pour la période commençant à la date d'entrée en vigueur de l'Accord et se terminant à la fin de cet exercice; dans ce cas, le choix est déposé auprès de l'administration douanière de chaque pays ALÉNA vers lequel les véhicules doivent être exportés au cours de la période visée par le choix, au plus tard le dixième jour suivant l'entrée en vigueur de l'Accord ou dans le délai plus long qu'autorise l'administration douanière.

(4) Lorsque l'exercice d'un producteur commence à la date d'entrée en vigueur de l'Accord, celui-ci peut effectuer le choix mentionné au paragraphe (1) au plus tard le dixième jour suivant l'entrée en vigueur de l'Accord ou dans le délai plus long qu'autorise l'administration douanière visée à l'alinéa (2)g.

(5) Les catégories visées au paragraphe (1) sont les suivantes :

a) le même modèle de véhicules automobiles appartenant à la même catégorie de véhicules automobiles produits dans la même usine, sur le territoire d'un pays ALÉNA;

b) la même catégorie de véhicules automobiles produits dans la même usine, sur le territoire d'un pays ALÉNA;

c) le même modèle de véhicules automobiles produits sur le territoire d'un pays ALÉNA.

(6) Lorsqu'il y a lieu, le producteur peut choisir de calculer la teneur en valeur régionale des véhicules automobiles visés à l'annexe VI conformément à cette annexe.

(7) Sous réserve du paragraphe 5(4) de l'annexe VI, le document constatant le choix mentionné au paragraphe (6) est déposé auprès de l'administration douanière du pays ALÉNA vers lequel les véhicules visés à cette annexe doivent être exportés, au moins 10 jours avant le début de l'exercice du producteur auquel se rapporte le choix

such shorter period as the customs administration may accept.

(8) An election filed for the period referred to in subsection (1) or (3) may not be

- (a)** rescinded; or
- (b)** modified with respect to the category or basis of calculation.

(9) For purposes of this section, where a producer files an election under subsection (1), (3) or (4), including an election referred to in subsection 13(9), the net costs incurred and the values of non-originating materials used by the producer, with respect to

- (a)** all motor vehicles that fall within the category chosen by the producer and that are produced during the fiscal year or, in the case of an election filed under subsection (3), during the period with respect to which the election is made, or
- (b)** those motor vehicles to be exported to the territory of one or more of the NAFTA countries that fall within the category chosen by the producer and that are produced during the fiscal year or, in the case of an election filed under subsection (3), during the period with respect to which the election is made,

shall be included in the calculation of the regional value content under any of the categories set out in subsection (5).

(10) Where the producer of a motor vehicle has calculated the regional value content of the motor vehicle on the basis of estimated costs, including standard costs, budgeted forecasts or other similar estimating procedures, before or during the producer's fiscal year, the producer shall conduct an analysis at the end of the producer's fiscal year of the actual costs incurred over the period with respect to the production of the motor vehicle, and, if the motor vehicle does not satisfy the regional value content requirement on the basis of the actual costs, immediately inform any person to whom the producer has provided a Certificate of Origin for the motor vehicle, or a written statement that the motor vehicle is an originating good, that the motor vehicle is a non-originating good.

(11) The following example is an "Example" as referred to in subsection 2(4).

A motor vehicle producer located in NAFTA country A produces vehicles that fall within a category set out in subsection 11(5) that is chosen by the producer. The motor vehicles are to be sold in NAFTA countries A, B and C, as well as in country D, which is not a NAFTA

ou dans le délai inférieur qu'autorise l'administration douanière.

(8) Une fois déposé, le choix visant la période mentionnée aux paragraphes (1) ou (3) ne peut être :

- a)** révoqué;
- b)** modifié quant à la catégorie ou à la base de calcul.

(9) Pour l'application du présent article, lorsque le producteur dépose un choix conformément aux paragraphes (1), (3) ou (4), y compris un choix visé au paragraphe 13(9), sont inclus dans le calcul de la teneur en valeur régionale des véhicules automobiles appartenant à celle des catégories prévues au paragraphe (5) qu'il a choisie les coûts nets supportés par lui et les valeurs des matières non originaires utilisées par lui à l'égard :

- a)** soit de tous les véhicules automobiles qui appartiennent à cette catégorie et qui sont produits au cours de l'exercice ou, dans le cas d'un choix déposé conformément au paragraphe (3), au cours de la période visée par le choix;
- b)** soit des véhicules automobiles appartenant à cette catégorie qui doivent être exportés vers le territoire de l'un ou plusieurs des pays ALÉNA et qui sont produits au cours de l'exercice ou, dans le cas d'un choix déposé conformément au paragraphe (3), au cours de la période visée par le choix.

(10) Le producteur d'un véhicule automobile qui en a calculé la teneur en valeur régionale en se fondant sur les coûts estimatifs, notamment les coûts standard, les prévisions budgétaires ou autres estimations similaires, avant ou pendant son exercice, effectuée à la fin de son exercice une analyse des coûts réels supportés au cours de la période en question relativement à la production du véhicule et, si le véhicule ne satisfait pas à la prescription de teneur en valeur régionale d'après les coûts réels, informe sans délai toute personne à qui il a remis un certificat d'origine du véhicule, ou une déclaration écrite attestant que le véhicule est un produit originaire, du fait que celui-ci est un produit non originaire.

(11) L'exemple qui suit est visé par le paragraphe 2(4).

Un producteur de véhicules automobiles se trouvant dans le pays ALÉNA A produit des véhicules appartenant à une catégorie prévue au paragraphe 11(5) qu'il choisit. Les véhicules automobiles sont destinés à être vendus dans les pays ALÉNA A, B et C

country. Under subsection 11(1), the motor vehicle producer may elect that the sum of the net costs incurred and the sum of the values of non-originating materials used by the producer be calculated over the producer's fiscal year. The producer may state in the election the basis of the calculation as described in paragraph 11(9)(a), in which case the calculation would be on the basis of all the motor vehicles produced regardless of where they are destined. Alternatively, the producer may state in the election the basis of the calculation as described in paragraph 11(9)(b). In this case, the producer would also need to state that the calculation is on the basis of

- (a) the motor vehicles produced that are for export to NAFTA countries B and C;
- (b) the motor vehicles produced that are for export to only NAFTA country B; or
- (c) the motor vehicles produced that are for export to only NAFTA country C.

The calculation would be on the basis as described in the election.

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Automotive Parts Averaging

12 (1) The regional value content of any or all goods that are of the same tariff provision listed in Schedule IV, or an automotive component assembly, an automotive component, a sub-component or a listed material, produced in the same plant, may, where the producer of those goods elects to do so, be calculated by

- (a) calculating the sum of the net costs incurred and the sum of the values of non-originating materials used by the producer of the goods over the period set out in subsection (5) that is chosen by the producer with respect to any or all of those goods in any one of the categories set out in subsection (4) that is chosen by the producer; and
- (b) using the sums referred to in paragraph (a) in the calculation referred to in subsection 6(3) as the net cost and the value of non-originating materials, respectively.

(2) The calculation of the regional value content made under subsection (1) shall apply with respect to each unit of the goods in the category set out in subsection (4) that is chosen by the producer and produced during the period chosen by the producer under subsection (5).

ainsi que dans le pays D, qui n'est pas un pays ALÉNA. Aux termes du paragraphe 11(1), il peut choisir de calculer, pour son exercice, la somme des coûts nets supportés par lui et la somme des valeurs des matières non originaires utilisées par lui. Il peut indiquer dans le choix la base du calcul selon l'alinéa 11(9)a), auquel cas le calcul porte sur tous les véhicules automobiles produits, quelle que soit leur destination. Sinon, il peut indiquer la base du calcul selon l'alinéa 11(9)b). Dans ce cas, il doit indiquer également que le calcul porte, selon le cas :

- a) sur les véhicules automobiles produits en vue de l'exportation vers les pays ALÉNA B et C;
- b) sur les véhicules automobiles produits en vue de l'exportation uniquement vers le pays ALÉNA B;
- c) sur les véhicules automobiles produits en vue de l'exportation uniquement vers le pays ALÉNA C.

Le calcul s'effectue selon la base indiquée dans le choix.

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Établissement d'une moyenne pour les pièces d'automobile

12 (1) Le calcul de la teneur en valeur régionale de l'un ou plusieurs ou de la totalité des produits relevant du même poste tarifaire énuméré à l'annexe IV ou d'un montage de composantes d'automobile, d'une composante automobile, d'une sous-composante ou d'une matière répertoriée qui sont produits dans la même usine peut, si le producteur en fait le choix, se faire de la manière suivante :

- a) en calculant la somme des coûts nets supportés par lui et la somme des valeurs des matières non originaires utilisées par lui au cours de la période prévue au paragraphe (5) qu'il choisit à l'égard de l'un ou plusieurs ou de la totalité des produits de l'une des catégories prévues au paragraphe (4) qu'il choisit;
- b) en utilisant chacune des sommes mentionnées à l'alinéa a) respectivement comme coût net et valeur des matières non originaires dans le calcul prévu au paragraphe 6(3).

(2) Le calcul de la teneur en valeur régionale effectué conformément au paragraphe (1) s'applique à toutes les unités des produits de la catégorie prévue au paragraphe (4) que le producteur a choisie, qui sont produites au cours de la période prévue au paragraphe (5) qu'il a choisie.

(3) The value of non-originating materials of each unit of the goods

(a) in the category set out in subsection (4) chosen by the producer, and

(b) produced during the period chosen by the producer under subsection (5),

shall be the sum of the values of non-originating materials referred to in paragraph (1)(a) divided by the number of units of the goods in that category and produced during that period.

(4) The categories referred to in paragraph (1)(a) are the following:

(a) original equipment for use in the production of light-duty vehicles;

(b) original equipment for use in the production of heavy-duty vehicles;

(c) after-market parts;

(d) any combination of goods referred to in paragraphs (a) through (c);

(e) goods that are in a category set out in any of paragraphs (a) through (d) and are sold to one or more motor vehicle producers; and

(f) goods that are in a category set out in any of paragraphs (a) through (e) and are exported to the territory of one or more of the NAFTA countries.

(5) The period referred to in paragraph (1)(a) is,

(a) with respect to goods referred to in paragraph (4)(a), (b) or (d), or paragraph 4(e) or (f) where the goods in that category are in a category referred to in paragraph 4(a) or (b), any month, any consecutive three month period that is evenly divisible into the number of months of the producer's fiscal year, or of the fiscal year of the motor vehicle producer to whom those goods are sold, remaining at the beginning of that period, or the fiscal year of that motor vehicle producer to whom those goods are sold; and

(b) with respect to goods referred to in paragraph (4)(c), or paragraph (4)(e) or (f) where the goods in that category are in a category referred to in paragraph (4)(c), any month, any consecutive three month period that is evenly divisible into the number of months of the producer's fiscal year, or of the fiscal year of the motor vehicle producer to whom those goods are sold, remaining at the beginning of that period, or the fiscal

(3) La valeur des matières non originaires de chaque unité des produits qui :

a) appartiennent à la catégorie prévue au paragraphe (4) que le producteur a choisie,

b) sont produits au cours de la période prévue au paragraphe (5) qu'il a choisie,

est égale à la somme des valeurs des matières non originaires visées à l'alinéa (1)a) divisée par le nombre d'unités de produits de cette catégorie qui sont produites au cours de cette période.

(4) Les catégories visées à l'alinéa (1)a) sont les suivantes :

a) les éléments d'origine utilisés dans la production de véhicules de gamme légère;

b) les éléments d'origine utilisés dans la production de véhicules de gamme lourde;

c) les pièces destinées au marché du service après-vente;

d) toute combinaison des produits mentionnés aux alinéas a) à c);

e) les produits appartenant à l'une des catégories mentionnées aux alinéas a) à d) qui sont vendus à un ou plusieurs producteurs de véhicules automobiles;

f) les produits appartenant à l'une des catégories mentionnées aux alinéas a) à e) qui sont exportés vers le territoire de l'un ou plusieurs des pays ALÉNA.

(5) La période visée à l'alinéa (1)a) est :

a) pour les produits mentionnés aux alinéas (4)a), b) ou d), ou aux alinéas (4)e) ou f) si la catégorie en cause est celle visée aux alinéas (4)a) ou b), tout mois, l'un des quatre trimestres de l'exercice du producteur des produits ou du producteur de véhicules automobiles à qui sont vendus les produits, ou l'exercice du producteur de véhicules automobiles à qui sont vendus les produits;

b) pour les produits mentionnés à l'alinéa (4)c), ou aux alinéas (4)e) ou f) si la catégorie en cause est celle visée à l'alinéa (4)c), tout mois, l'un des quatre trimestres de l'exercice du producteur des produits ou du producteur de véhicules automobiles à qui sont vendus les produits, ou l'exercice du producteur des produits ou du producteur de véhicules automobiles à qui sont vendus les produits.

year of that producer or of that motor vehicle producer to whom those goods are sold.

(6) An election made under subsection (1) may not be rescinded or modified with respect to the goods or the period with respect to which the election is made.

(7) Where a producer of goods chooses a one or three month period under subsection (5) with respect to the goods referred to in paragraph (5)(a), that producer shall be considered to have chosen under that subsection a period or periods of the same duration for

(a) the remainder of the fiscal year of the motor vehicle producer to whom those goods are sold, where the producer chooses under paragraph (9)(a) the fiscal year of that motor vehicle producer; and

(b) the remainder of the fiscal year of the producer of those goods, where the producer does not choose under paragraph (9)(a) the fiscal year of the motor vehicle producer to whom the goods are sold.

(8) Where a producer of goods chooses a one or three month period under subsection (5) with respect to the goods referred to in paragraph (5)(b), that producer shall be considered to have chosen under that subsection a period or periods of the same duration for the remainder of, at the choice of the producer, the producer's fiscal year or the fiscal year of the motor vehicle producer to whom those goods are sold.

(9) Where a producer of goods chooses a one or three month period under subsection (5) with respect to the goods, the producer may,

(a) with respect to goods referred to in paragraph (5)(a), at the end of the fiscal year of the motor vehicle producer to whom those goods are sold, choose the fiscal year of that motor vehicle producer; and

(b) with respect to goods referred to in paragraph (5)(b), at the end of the producer's fiscal year or the fiscal year of the motor vehicle producer to whom those goods are sold, as the case may be, choose the producer's fiscal year or the fiscal year of that motor vehicle producer.

(10) Where a producer chooses that the regional value content of goods be calculated in accordance with subsection (1) and the goods are in any of the categories set out in paragraphs (4)(d) through (f), the value of non-originating materials

(a) shall be determined in the manner set out in section 9, where any of those goods are light-duty automotive goods;

(6) Le choix effectué en application du paragraphe (1) ne peut être ni révoqué ni modifié en ce qui concerne le produit ou la matière, ou la période, qu'il vise.

(7) Le producteur de produits qui choisit comme période un mois ou un trimestre en application du paragraphe (5) à l'égard des produits visés à l'alinéa (5)a) est réputé avoir choisi aux termes de ce paragraphe une ou plusieurs périodes de même durée pour :

a) le reste de l'exercice du producteur de véhicules automobiles à qui sont vendus les produits, s'il choisit aux termes de l'alinéa (9)a) l'exercice de celui-ci;

b) le reste de son exercice, s'il ne choisit pas aux termes de l'alinéa (9)a) l'exercice du producteur de véhicules automobiles.

(8) Le producteur de produits qui choisit comme période un mois ou un trimestre en application du paragraphe (5) à l'égard des produits visés à l'alinéa (5)b) est réputé avoir choisi aux termes de ce paragraphe une ou plusieurs périodes de même durée pour le reste, selon son choix, de son exercice ou de l'exercice du producteur de véhicules automobiles à qui sont vendus ces produits.

(9) Le producteur de produits qui choisit comme période un mois ou un trimestre en application du paragraphe (5) à l'égard des produits peut :

a) dans le cas des produits visés à l'alinéa (5)a), à la fin de l'exercice du producteur de véhicules automobiles à qui sont vendus ces produits, choisir l'exercice de celui-ci;

b) dans le cas des produits visés à l'alinéa (5)b), à la fin de son exercice ou de l'exercice du producteur de véhicules automobiles à qui sont vendus ces produits, selon le cas, choisir son exercice ou l'exercice de ce dernier.

(10) Lorsque le producteur choisit de calculer la teneur en valeur régionale de produits conformément au paragraphe (1) et que ces produits appartiennent à l'une des catégories prévues aux alinéas (4)d) à f), la valeur des matières non originaires est déterminée :

a) de la manière prévue à l'article 9, si ces produits comprennent des produits automobiles de gamme légère;

(b) shall be determined in the manner set out in section 10, where any of those goods are heavy-duty automotive goods but none of the goods are light-duty automotive goods; and

(c) shall be determined in the manner set out in section 7, where none of those goods are light-duty automotive goods or heavy-duty automotive goods.

(11) Where the producer of a good has calculated the regional value content of the good on the basis of estimated costs, including standard costs, budgeted forecasts or other similar estimating procedures, before or during the period chosen under subsection (1), the producer shall conduct an analysis, at the end of the producer's fiscal year following the end of that period, of the actual costs incurred over the period with respect to the production of the good and, if the good does not satisfy the regional value content requirement on the basis of the actual costs during that period, immediately inform any person to whom the producer has provided a Certificate of Origin for the good, or a written statement that the good is an originating good, that the good is a non-originating good.

SOR/95-382, s. 1; SOR/2002-27, s. 4.

Special Regional Value-Content Requirements

13 (1) Notwithstanding the regional value-content requirement set out in Schedule I, and except as otherwise provided in subsection (2), the regional value-content requirement for a good referred to in paragraph (a) or (b) is as follows:

(a) for the fiscal year of a producer that begins on the day closest to January 1, 1998 and for the three following fiscal years of that producer, not less than 56 per cent, and for the fiscal year of a producer that begins on the day closest to January 1, 2002 and thereafter, not less than 62.5 per cent, in the case of

(i) a light-duty vehicle, and

(ii) a good of any of headings 84.07 and 84.08 and subheading 8708.40, that is for use in a light-duty vehicle; and

(b) for the fiscal year of a producer that begins on the day closest to January 1, 1998 and for the three following fiscal years of that producer, not less than 55 per cent, and for the fiscal year of a producer that begins on the day closest to January 1, 2002 and thereafter, not less than 60 per cent, in the case of

(b) de la manière prévue à l'article 10, si ces produits comprennent des produits automobiles de gamme lourde mais aucun produit automobile de gamme légère;

(c) de la manière prévue à l'article 7, si ces produits ne comprennent aucun produit automobile de gamme légère et aucun produit automobile de gamme lourde.

(11) Le producteur d'un produit qui en a calculé la teneur en valeur régionale en se fondant sur les coûts estimatifs, notamment les coûts standard, les prévisions budgétaires ou autres estimations similaires, avant ou pendant la période choisie en application du paragraphe (1), effectuée à la fin de l'exercice qui suit la fin de cette période une analyse des coûts réels supportés au cours de celle-ci relativement à la production du produit et, si le produit ne satisfait pas à la prescription de teneur en valeur régionale d'après les coûts réels pour cette période, informe sans délai toute personne à laquelle il a remis un certificat d'origine du produit, ou une déclaration écrite attestant que le produit est un produit originaire, du fait que celui-ci est un produit non originaire.

DORS/95-382, art. 1; DORS/2002-27, art. 4.

Prescriptions spéciales de teneur en valeur régionale

13 (1) Malgré la prescription de teneur en valeur régionale énoncée à l'annexe I et sauf disposition contraire du paragraphe (2), la prescription de teneur en valeur régionale applicable à un produit mentionné aux alinéas a) ou b) est la suivante :

a) pour l'exercice d'un producteur commençant à la date la plus proche du 1^{er} janvier 1998 et ses trois exercices suivants, au moins 56 pour cent, et pour l'exercice d'un producteur commençant à la date la plus proche du 1^{er} janvier 2002 et ses exercices suivants, au moins 62,5 pour cent, dans le cas :

(i) d'un véhicule de gamme légère,

(ii) d'un produit des positions 84.07 ou 84.08 ou de la sous-position 8708.40, destiné à être utilisé dans un véhicule de gamme légère;

b) pour l'exercice d'un producteur commençant à la date la plus proche du 1^{er} janvier 1998 et ses trois exercices suivants, au moins 55 pour cent, et pour l'exercice d'un producteur commençant à la date la plus proche du 1^{er} janvier 2002 et ses exercices suivants, au moins 60 pour cent, dans le cas :

(i) a heavy-duty vehicle,

(ii) a good of any of headings 84.07 and 84.08 and subheading 8708.40 that is for use in a heavy-duty vehicle, and

(iii) except in the case of a good referred to in subparagraph (a)(ii) or of any of subheadings 8482.10 through 8482.80, 8483.20 and 8483.30, a good of a tariff provision listed in Schedule IV that is subject to a regional value-content requirement and is for use in a light-duty vehicle or a heavy-duty vehicle.

(2) Notwithstanding the regional value-content requirement set out in Schedule I, the regional value-content requirement for a light-duty vehicle or a heavy-duty vehicle that is produced in a plant is as follows:

(a) not less than 50 per cent for five years after the date on which the first prototype of the motor vehicle is produced in the plant by a motor vehicle assembler, if

(i) the motor vehicle is of a class, marque or, except in the case of a heavy-duty vehicle, size category and type of underbody, that was not previously produced by the motor vehicle assembler in the territory of any of the NAFTA countries,

(ii) the plant consists of, or includes, a new building in which the motor vehicle is assembled, and

(iii) the value of machinery that was never previously used for production, and that is used in the new building or buildings for the purposes of the complete motor vehicle assembly process with respect to that motor vehicle, is at least 90 per cent of the value of all machinery used for purposes of that process; and

(b) not less than 50 per cent for two years after the date on which the first prototype of the motor vehicle is produced in the plant by a motor vehicle assembler following a refit of that plant, if the motor vehicle is of a class, marque or, except in the case of a heavy-duty vehicle, size category and type of underbody, that was not assembled by the motor vehicle assembler in the plant before the refit.

(3) For purposes of subparagraph (2)(a)(iii), the value of machinery shall be

(i) d'un véhicule de gamme lourde,

(ii) d'un produit des positions 84.07 ou 84.08 ou de la sous-position 8708.40, destiné à être utilisé dans un véhicule de gamme lourde,

(iii) d'un produit d'un poste tarifaire énuméré à l'annexe IV qui est assujéti à une prescription de teneur en valeur régionale et qui est destiné à être utilisé dans un véhicule de gamme légère ou un véhicule de gamme lourde, à l'exception d'un produit visé au sous-alinéa a)(ii) ou d'un produit de l'une des sous-positions 8482.10 à 8482.80, 8483.20 et 8483.30.

(2) Malgré la prescription de teneur en valeur régionale énoncée à l'annexe I, la prescription de teneur en valeur régionale applicable à un véhicule de gamme légère ou à un véhicule de gamme lourde qui est produit dans une usine est la suivante :

a) au moins 50 pour cent pendant les cinq ans qui suivent la date à laquelle le premier prototype du véhicule est produit dans l'usine par un monteur de véhicules automobiles, si les conditions suivantes sont réunies :

(i) il s'agit d'un véhicule automobile d'une catégorie, d'une marque ou, sauf dans le cas d'un véhicule de gamme lourde, d'une catégorie de taille et d'un type de soubassement que le monteur de véhicules automobiles n'a pas déjà produit sur le territoire d'un pays ALÉNA,

(ii) l'usine est ou comporte un nouvel édifice dans lequel le véhicule automobile est monté,

(iii) la valeur de l'outillage qui n'a jamais servi à la production et qui est utilisé dans le nouvel édifice ou les nouveaux édifices pour la chaîne de montage complète de véhicules automobiles qui s'applique au véhicule automobile représente au moins 90 pour cent de la valeur de tout l'outillage utilisé à cette fin;

b) au moins 50 pour cent pendant les deux ans qui suivent la date à laquelle le premier prototype du véhicule est produit dans l'usine par un monteur de véhicules automobiles à la suite du réaménagement de celle-ci, s'il s'agit d'un véhicule automobile dont la catégorie, la marque ou, sauf dans le cas d'un véhicule de gamme lourde, la catégorie de taille et le type de soubassement diffèrent de ce que produisait le monteur dans l'usine avant le réaménagement.

(3) Pour l'application du sous-alinéa (2)a)(iii), la valeur de l'outillage est la suivante :

(a) where the machinery was acquired by the producer of the motor vehicle from another person, the cost of that machinery that is recorded on the books of the producer;

(b) where the machinery was used previously by the producer of the motor vehicle in the production of another good, the cost of the machinery that is recorded on the books of the producer minus accumulated depreciation of that machinery that is recorded on those books; and

(c) where the machinery was produced by the producer of the motor vehicle, the total cost incurred with respect to that machinery, calculated on the basis of the costs that are recorded on the books of the producer.

(4) For purposes of calculating the regional value content of a motor vehicle referred to in subsection (2) that is in any one of the categories set out in subsection (7) that is chosen by the producer, the producer may file with the customs administration of the NAFTA country into the territory of which vehicles in that category are to be imported an election to calculate the regional value content of such vehicles by

(a) calculating the sum of the net costs incurred and the sum of the values of non-originating materials used by the producer with respect to all of such motor vehicles in the category chosen over

(i) the period beginning on the day on which the first prototype of the motor vehicle is produced and ending on the last day of the producer's first fiscal year that begins on or after the beginning of the period,

(ii) a fiscal year of the producer that starts after the period referred to in subparagraph (i) and ends on or before the end of the period referred to in paragraph (2)(a) or (b), or

(iii) the period beginning on the first day of the producer's fiscal year that begins before the end of the period referred to in paragraph (2)(a) or (b) and ending at the end of that period; and

(b) using the sums referred to in paragraph (a) in the calculation referred to in subsection 6(3) as the net cost and the value of non-originating materials, respectively.

(5) An election made under subsection (4) shall

(a) state the category chosen by the producer and

a) si le producteur de véhicule automobile a acquis l'outillage d'une autre personne, le coût de l'outillage consigné dans les livres comptables du producteur;

b) si le producteur du véhicule automobile a utilisé auparavant l'outillage dans la production d'un autre produit, le coût de l'outillage consigné dans ses livres comptables, diminué de l'amortissement cumulé de celui-ci qui y est inscrit;

c) si le producteur du véhicule automobile a produit l'outillage, le coût total supporté par lui à l'égard de l'outillage, calculé en fonction des coûts consignés dans ses livres comptables.

(4) Aux fins du calcul de la teneur en valeur régionale d'un véhicule automobile visé au paragraphe (2) qui fait partie de l'une des catégories prévues au paragraphe (7) que le producteur a choisie, celui-ci peut déposer auprès de l'administration douanière du pays ALÉNA sur le territoire duquel les véhicules de cette catégorie doivent être importés le document constatant son choix de calculer la teneur en valeur régionale de ces véhicules de la manière suivante :

a) en calculant la somme des coûts nets supportés par lui et la somme des valeurs des matières non originaires utilisées par lui à l'égard de tous les véhicules automobiles appartenant à la catégorie choisie pour l'une des périodes suivantes :

(i) la période commençant à la date de production du premier prototype de véhicule automobile et se terminant à la fin du premier exercice du producteur qui commence à cette date ou après cette date,

(ii) l'exercice du producteur qui commence après la période prévue au sous-alinéa (i) et se termine au plus tard à la fin de la période mentionnée aux alinéas (2)a) ou b),

(iii) la période commençant le premier jour de l'exercice du producteur qui commence avant la fin de la période mentionnée aux alinéas (2)a) ou b), et se terminant à la fin de cette période;

b) en utilisant chacune des sommes mentionnées à l'alinéa a) respectivement comme coût net et valeur des matières non originaires dans le calcul prévu au paragraphe 6(3).

(5) Le choix effectué conformément au paragraphe (4) :

(i) where the category referred to in paragraph (7)(a) is chosen, the model name, model line, class of motor vehicles and tariff classification of the motor vehicles in that category, and the location of the plant at which the motor vehicles are produced, and

(ii) where the category referred to in paragraph (7)(b) is chosen, state the model name, class of motor vehicles and tariff classification of the motor vehicles in that category, and the location of the plant at which the motor vehicles are produced;

(b) state the basis of the calculation described in subsection (8);

(c) state the producer's name and address;

(d) state the period with respect to which the election is made, including the starting and ending dates;

(e) state the estimated regional value content of motor vehicles in the category on the basis stated under paragraph (b);

(f) state whether the election is with respect to a motor vehicle referred to in paragraph (2)(a) or (b);

(g) be dated and signed by an authorized officer of the producer; and

(h) be filed with the customs administration of each NAFTA country to which vehicles in that category are to be exported during the period covered by the election, at least 10 days before the first day of the producer's fiscal year, or such shorter period as that customs administration may accept.

(6) An election filed for the period referred to in subsection (4) may not be

(a) rescinded; or

(b) modified with respect to the category or basis of calculation.

(7) The categories referred to in subsection (4) are the following:

(a) the same model line of motor vehicles in the same class of motor vehicles produced in the same plant in the territory of a NAFTA country; and

(b) the same class of motor vehicles produced in the same plant in the territory of a NAFTA country.

a) précise la catégorie choisie par le producteur et les renseignements suivants :

(i) s'il s'agit de la catégorie visée à l'alinéa (7)a), le nom de modèle, le modèle, la catégorie de véhicules automobiles et la classification tarifaire des véhicules automobiles qui en font partie ainsi que l'emplacement de l'usine où ils sont produits,

(ii) s'il s'agit de la catégorie visée à l'alinéa (7)b), le nom de modèle, la catégorie de véhicules automobiles et la classification tarifaire des véhicules automobiles qui en font partie ainsi que l'emplacement de l'usine où ils sont produits;

b) indique la base du calcul prévu au paragraphe (8);

c) indique les nom et adresse du producteur;

d) indique la période qu'il vise, y compris les dates du début et de la fin;

e) précise la teneur en valeur régionale estimative des véhicules automobiles appartenant à cette catégorie, suivant la base indiquée conformément à l'alinéa b);

f) indique si le choix se rapporte à un véhicule automobile visé aux alinéas (2)a) ou b);

g) est daté et signé par un représentant autorisé du producteur;

h) est déposé auprès de l'administration douanière de chaque pays ALÉNA vers lequel les véhicules appartenant à cette catégorie doivent être exportés au cours de la période qu'il vise, au moins 10 jours avant le début de l'exercice du producteur ou dans le délai inférieur qu'autorise l'administration douanière.

(6) Une fois déposé, le choix visant la période mentionnée au paragraphe (4) ne peut être :

a) révoqué;

b) modifié quant à la catégorie ou à la base de calcul.

(7) Les catégories visées au paragraphe (4) sont les suivantes :

a) le même modèle de véhicules automobiles appartenant à la même catégorie de véhicules automobiles produits dans la même usine, sur le territoire d'un pays ALÉNA;

(8) For purposes of subsection (4), the net costs incurred and the values of non-originating materials used by the producer, with respect to

(a) all motor vehicles that fall within the category chosen by the producer and that are produced during the period with respect to which the election is made, or

(b) those motor vehicles to be exported to the territory of one or more of the NAFTA countries that fall within the category chosen by the producer and that are produced during the period with respect to which the election is made,

shall be included in the calculation of the regional value content under any of the categories set out in subsection (7).

(9) Where the period referred to in subsection (4) ends on a day other than the last day of the producer's fiscal year, the producer may, for purposes of section 11, make the election referred to in that section with respect to

(a) the period beginning on the day following the end of that period and ending on the last day of that fiscal year; or

(b) the period beginning on the day following the end of that period and ending on the last day of the following full fiscal year.

(10) Where the producer of a motor vehicle has calculated the regional value content of the motor vehicle on the basis of estimated costs, including standard costs, budgeted forecasts or other similar estimating procedures, before or during the producer's fiscal year, the producer shall conduct an analysis at the end of the producer's fiscal year of the actual costs incurred over the fiscal year with respect to the production of the motor vehicle, and, if the motor vehicle does not satisfy the regional value-content requirement on the basis of the actual costs, immediately inform any person to whom the producer has provided a Certificate of Origin for the motor vehicle, or a written statement that the motor vehicle is an originating good, that the motor vehicle is a non-originating good.

SOR/95-382, s. 1; SOR/2002-27, s. 99.

b) la même catégorie de véhicules automobiles produits dans la même usine, sur le territoire d'un pays ALÉNA.

(8) Pour l'application du paragraphe (4), sont inclus dans le calcul de la teneur en valeur régionale des véhicules automobiles appartenant à celle des catégories prévues au paragraphe (7) que le producteur a choisie les coûts nets supportés par lui et les valeurs des matières non originaires utilisées par lui à l'égard :

a) soit de tous les véhicules automobiles appartenant à cette catégorie qui sont produits au cours de la période visée par le choix;

b) soit des véhicules automobiles appartenant à cette catégorie qui doivent être exportés vers le territoire de l'un ou plusieurs des pays ALÉNA et qui sont produits au cours de la période visée par le choix.

(9) Lorsque la fin de la période mentionnée au paragraphe (4) ne coïncide pas avec la fin de l'exercice du producteur, celui-ci peut, pour l'application de l'article 11, effectuer le choix qui y est prévu :

a) soit pour la période commençant le lendemain du dernier jour de cette période et se terminant le dernier jour de cet exercice;

b) soit pour la période commençant le lendemain du dernier jour de cette période et se terminant le dernier jour de son exercice complet suivant.

(10) Le producteur d'un véhicule automobile qui en a calculé la teneur en valeur régionale en se fondant sur les coûts estimatifs, notamment les coûts standard, les prévisions budgétaires ou autres estimations similaires, avant ou pendant son exercice, effectuée à la fin de son exercice une analyse des coûts réels supportés au cours de celui-ci relativement à la production du véhicule automobile et, si le véhicule ne satisfait pas à la prescription de teneur en valeur régionale d'après les coûts réels, informe sans délai toute personne à qui il a remis un certificat d'origine du véhicule, ou une déclaration écrite attestant que le véhicule est un produit originaire, du fait que le véhicule est un produit non originaire.

DORS/95-382, art. 1; DORS/2002-27, art. 99.

PART VI

General

Accumulation

14 (1) Subject to subsections (2) and (4), for purposes of determining whether a good is an originating good, an exporter or producer of a good may choose to accumulate the production, by one or more producers in the territory of one or more of the NAFTA countries, of materials that are incorporated into that good so that the production of the materials shall be considered to have been performed by that exporter or producer.

(2) Where a good is subject to a regional value-content requirement and an exporter or producer of the good has a statement signed by a producer of a material that is used in the production of the good that

(a) states the net cost incurred and the value of non-originating materials used by the producer of the material in the production of that material,

(i) the net cost incurred by the producer of the good with respect to the material shall be the net cost incurred by the producer of the material plus, where not included in the net cost incurred by the producer of the material, the costs referred to in paragraphs 7(1)(c) through (e), and

(ii) the value of non-originating materials used by the producer of the good with respect to the material shall be the value of non-originating materials used by the producer of the material; or

(b) states any amount, other than an amount that includes any of the value of non-originating materials, that is part of the net cost incurred by the producer of the material in the production of that material,

(i) the net cost incurred by the producer of the good with respect to the material shall be the value of the material, determined in accordance with subsection 7(1), and

(ii) the value of non-originating materials used by the producer of the good with respect to the material shall be the value of the material, determined in accordance with subsection 7(1), minus the amount stated in the statement.

(3) Where a good is subject to a regional value-content requirement and an exporter or producer of the good

PARTIE VI

Dispositions générales

Cumul

14 (1) Sous réserve des paragraphes (2) et (4), aux fins de déterminer si un produit est un produit originaire, l'exportateur ou le producteur du produit peut choisir de cumuler la production, effectuée par un ou plusieurs producteurs sur le territoire d'un ou de plusieurs pays ALÉNA, des matières qui sont incorporées dans ce produit, de façon que la production des matières soit considérée comme ayant été exécutée par cet exportateur ou ce producteur.

(2) Lorsqu'un produit est assujéti à une prescription de teneur en valeur régionale et que l'exportateur ou le producteur du produit a en sa possession une déclaration signée par le producteur d'une matière utilisée dans sa production qui :

a) soit indique le coût net supporté par ce producteur et la valeur des matières non originaires utilisées par lui dans la production de la matière :

(i) le coût net supporté par le producteur du produit relativement à la matière est le coût net supporté par le producteur de la matière plus, s'ils ne sont pas déjà compris dans ce coût, les frais mentionnés aux alinéas 7(1)(c) à e),

(ii) la valeur des matières non originaires utilisées par le producteur du produit, relativement à la matière, est la valeur des matières non originaires utilisées par le producteur de la matière;

b) soit indique tout montant — sauf un montant qui comprend tout ou partie de la valeur des matières non originaires — qui fait partie du coût net supporté par le producteur de la matière pour la production de celle-ci :

(i) le coût net supporté par le producteur du produit relativement à la matière est la valeur de la matière déterminée conformément au paragraphe 7(1),

(ii) la valeur des matières non originaires utilisées par le producteur du produit, relativement à la matière, est la valeur de la matière déterminée conformément au paragraphe 7(1), moins le montant indiqué dans la déclaration.

(3) Lorsqu'un produit est assujéti à une prescription de teneur en valeur régionale et que l'exportateur ou le

does not have a statement described in subsection (2) but has a statement signed by a producer of a material that is used in the production of the good that

(a) states the sum of the net costs incurred and the sum of the values of non-originating materials used by the producer of the material in the production of that material and identical materials or similar materials, or any combination thereof, produced in a single plant by the producer of the material over a month or any consecutive three, six or twelve month period that falls within the fiscal year of the producer of the good, divided by the number of units of materials with respect to which the statement is made,

(i) the net cost incurred by the producer of the good with respect to the material shall be the sum of the net costs incurred by the producer of the material with respect to that material and the identical materials or similar materials, divided by the number of units of materials with respect to which the statement is made, plus, where not included in the net costs incurred by the producer of the material, the costs referred to in paragraphs 7(1)(c) through (e), and

(ii) the value of non-originating materials used by the producer of the good with respect to the material shall be the sum of the values of non-originating materials used by the producer of the material with respect to that material and the identical materials or similar materials divided by the number of units of materials with respect to which the statement is made; or

(b) states any amount, other than an amount that includes any of the values of non-originating materials, that is part of the sum of the net costs incurred by the producer of the material in the production of that material and identical materials or similar materials, or any combination thereof, produced in a single plant by the producer of the material over a month or any consecutive three, six or twelve month period that falls within the fiscal year of the producer of the good, divided by the number of units of materials with respect to which the statement is made,

(i) the net cost incurred by the producer of the good with respect to the material shall be the value of the material, determined in accordance with subsection 7(1), and

(ii) the value of non-originating materials used by the producer of the good with respect to the material shall be the value of the material, determined in

producteur du produit a en sa possession non pas la déclaration visée au paragraphe (2), mais une déclaration signée par le producteur d'une matière utilisée dans la production du produit qui :

a) soit indique la somme des coûts nets supportés par ce producteur et la somme des valeurs des matières non originaires utilisées par lui dans la production de cette matière et des matières identiques ou des matières similaires, ou de toute combinaison de celles-ci, produites par lui dans une même usine au cours d'un mois ou de toute période de trois, six ou douze mois consécutifs comprise dans l'exercice du producteur du produit, lesquelles sommes sont divisées par le nombre d'unités des matières visées par la déclaration :

(i) le coût net supporté par le producteur du produit relativement à la matière est la somme des coûts nets supportés par le producteur de la matière relativement à cette matière et aux matières identiques ou aux matières similaires, divisée par le nombre d'unités des matières visées par la déclaration, plus, s'ils ne sont pas déjà compris dans les coûts nets supportés par le producteur de la matière, les frais mentionnés aux alinéas 7(1)c) à e),

(ii) la valeur des matières non originaires utilisées par le producteur du produit, relativement à la matière, est la somme des valeurs des matières non originaires utilisées par le producteur de la matière relativement à cette matière et aux matières identiques ou aux matières similaires, divisée par le nombre d'unités des matières visées par la déclaration;

b) soit indique tout montant — sauf un montant qui comprend tout ou partie de la valeur des matières non originaires — qui fait partie de la somme des coûts nets supportés par le producteur dans la production de cette matière ou des matières identiques ou des matières similaires, ou de toute combinaison de celles-ci, produites par lui dans une même usine au cours d'un mois ou de toute période de trois, six ou douze mois consécutifs comprise dans l'exercice du producteur du produit, divisé par le nombre d'unités des matières visées par la déclaration :

(i) le coût net supporté par le producteur du produit relativement à la matière est la valeur de la matière, déterminée conformément au paragraphe 7(1),

(ii) la valeur des matières non originaires utilisées par le producteur du produit, relativement à la

accordance with subsection 7(1), minus the amount stated in the statement.

(4) For purposes of subsection 7(4), where a producer of the good chooses to accumulate the production of materials under subsection (1), that production shall be considered to be the production of the producer of the good.

(5) For purposes of this section,

(a) in order to accumulate the production of a material,

(i) where the good is subject to a regional value-content requirement, the producer of the good must have a statement described in subsection (2) or (3) that is signed by the producer of the material, and

(ii) where an applicable change in tariff classification is applied to determine whether the good is an originating good, the producer of the good must have a statement signed by the producer of the material that states the tariff classification of all non-originating materials used by that producer in the production of that material and that the production of the material took place entirely in the territory of one or more of the NAFTA countries;

(b) a producer of a good who chooses to accumulate is not required to accumulate the production of all materials that are incorporated into the good; and

(c) any information set out in a statement referred to in subsection (2) or (3) that concerns the value of materials or costs shall be in the same currency as the currency of the country in which the person who provided the statement is located.

(6) Each of the following examples is an “Example” as referred to in subsection 2(4).

Example 1: subsection 14(1)

Producer A, located in NAFTA country A, imports unfinished bearing rings of subheading 8482.99 into NAFTA country A from outside the territories of the NAFTA countries. Producer A further processes the unfinished bearing rings into finished bearing rings, which are of the same subheading. The finished bearing rings of Producer A do not satisfy an applicable change in tariff classification and therefore do not qualify as originating goods.

matière, est la valeur de la matière déterminée conformément au paragraphe 7(1), moins le montant indiqué dans la déclaration.

(4) Pour l'application du paragraphe 7(4), lorsqu'un producteur du produit choisit de cumuler la production de matières conformément au paragraphe (1), cette production est réputée être celle de ce producteur.

(5) Pour l'application du présent article :

a) aux fins du cumul de la production d'une matière :

(i) lorsque le produit est assujéti à une prescription de teneur en valeur régionale, le producteur du produit doit avoir en sa possession une déclaration visée aux paragraphes (2) ou (3) qui est signée par le producteur de la matière,

(ii) lorsque le produit fait l'objet d'un changement de classification tarifaire applicable pour qu'il soit déterminé s'il est un produit originaire, le producteur du produit doit avoir en sa possession une déclaration signée par le producteur de la matière qui indique la classification tarifaire de toutes les matières non originaires qu'il a utilisées dans la production de cette matière et précise que la production de la matière a été faite entièrement sur le territoire de l'un ou plusieurs pays ALÉNA;

b) le producteur d'un produit qui choisit d'effectuer un cumul n'est pas tenu de cumuler la production de toutes les matières qui sont incorporées dans le produit;

c) les données relatives à la valeur des matières ou aux frais qui figurent dans une déclaration visée aux paragraphes (2) ou (3) sont exprimées dans la devise du pays où se trouve la personne ayant fourni la déclaration.

(6) Les exemples qui suivent sont visés par le paragraphe 2(4).

Exemple 1 : paragraphe 14(1)

Le producteur A, se trouvant dans le pays ALÉNA A, importe d'un endroit situé à l'extérieur des territoires des pays ALÉNA des bagues de roulement non finies de la sous-position 8482.99. Il transforme les bagues de roulement non finies en bagues de roulement finies, qui sont de la même sous-position. Les bagues de roulement finies du producteur A ne satisfont pas à l'exigence de changement de classification tarifaire applicable et, par conséquent, ne sont pas admissibles à titre de produits originaires.

The net cost of the finished bearing rings (per unit) is calculated as follows:

Product costs:

Value of originating materials	\$0.15
Value of non-originating materials	0.75
Other product costs	0.35
Period costs: (including \$0.05 in excluded costs)	0.15
Other costs:	0.05
Total cost of the finished bearing rings, per unit:	<u>\$1.45</u>
Excluded costs: (included in period costs)	0.05
Net cost of the finished bearing rings, per unit:	<u>\$1.40</u>

Producer A sells the finished bearing rings to Producer B who is located in NAFTA country A for \$1.50 each. Producer B further processes them into bearings, and intends to export the bearings to NAFTA country B. Although the bearings satisfy the applicable change in tariff classification, the bearings are subject to a regional value-content requirement.

Situation A: Producer B does not choose to accumulate costs incurred by Producer A with respect to the bearing rings used in the production of the bearings. The net cost of the bearings (per unit) is calculated as follows:

Product costs:

Value of originating materials	\$0.45
Value of non-originating materials (value, per unit, of the bearing rings purchased from Producer A)	1.50
Other product costs	0.75
Period costs: (including \$0.05 in excluded costs)	0.15
Other costs:	0.05
Total cost of the bearings, per unit:	<u>\$2.90</u>
Excluded costs: (included in period costs)	0.05
Net cost of the bearings, per unit:	<u>\$2.85</u>

Under the net cost method, the regional value content of the bearings is

$$\begin{aligned}
 RVC &= \frac{NC - VMN}{NC} \times 100 \\
 &= \frac{\$2.85 - \$1.50}{\$2.85} \times 100 \\
 &= 47.4\%
 \end{aligned}$$

Le coût net des bagues de roulement finies (par unité) est calculé de la manière suivante :

Coûts incorporables :

Valeur des matières originaires	0,15 \$
Valeur des matières non originaires	0,75
Autres coûts incorporables	0,35
Coûts non incorporables : (y compris des coûts exclus de 0,05 \$)	0,15
Autres coûts :	0,05

Coût total des bagues de roulement finies, par unité : 1,45 \$

Coûts exclus : (compris dans les coûts non incorporables) 0,05

Coût net des bagues de roulement finies, par unité : 1,40 \$

Le producteur A vend les bagues de roulement finies 1,50 \$ la pièce au producteur B qui se trouve dans le pays ALÉNA A. Le producteur B les transforme en roulements et projette de les exporter vers le pays ALÉNA B. Bien que les roulements satisfassent à l'exigence de changement de classification tarifaire applicable, ils sont assujettis à une prescription de teneur en valeur régionale.

Situation A: Le producteur B ne choisit pas de cumuler les coûts supportés par le producteur A relativement aux bagues de roulement utilisées pour produire les roulements. Le coût net des roulements (par unité) est calculé de la manière suivante :

Coûts incorporables :

Valeur des matières originaires	0,45 \$
Valeur des matières non originaires (valeur à l'unité des bagues de roulement achetées du producteur A)	1,50
Autres coûts incorporables	0,75
Coûts non incorporables : (y compris des coûts exclus de 0,05 \$)	0,15
Autres coûts :	0,05

Coût total des roulements, par unité : 2,90 \$

Coûts exclus : (compris dans les coûts non incorporables) 0,05

Coût net des roulements, par unité : 2,85 \$

Selon la méthode du coût net, la teneur en valeur régionale des roulements est la suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{2,85 \$ - 1,50 \$}{2,85 \$} \times 100 \\
 &= 47,4 \%
 \end{aligned}$$

Therefore, the bearings are non-originating goods.

Situation B: *Producer B chooses to accumulate costs incurred by Producer A with respect to the bearing rings used in the production of the bearings. Producer A provides a statement described in paragraph 14(2)(a) to Producer B. The net cost of the bearings (per unit) is calculated as follows:*

Product costs:

Value of originating materials (\$0.45 + \$0.15)	\$0.60
Value of non-originating materials (value, per unit, of the unfinished bearing rings imported by Producer A)	0.75
Other product costs (\$0.75 + \$0.35)	1.10
Period costs: ((\$0.15 + \$0.15), including \$0.10 in excluded costs)	0.30
Other costs: (\$0.05 + \$0.05)	0.10
Total cost of the bearings, per unit:	\$2.85
Excluded costs: (included in period costs)	0.10
Net cost of the bearings, per unit:	\$2.75

Under the net cost method, the regional value content of the bearings is

$$\begin{aligned}
 RVC &= \frac{NC - VNM}{NC} \times 100 \\
 &= \frac{\$2.75 - \$0.75}{\$2.75} \times 100 \\
 &= 72.7\%
 \end{aligned}$$

Therefore, the bearings are originating goods.

Situation C: *Producer B chooses to accumulate costs incurred by Producer A with respect to the bearing rings used in the production of the bearings. Producer A provides to Producer B a statement described in paragraph 14(2)(b) that specifies an amount equal to the net cost minus the value of non-originating materials used to produce the finished bearing rings (\$1.40 - \$0.75 = 0.65). The net cost of the bearings (per unit) is calculated as follows:*

Product costs:

Value of originating materials (\$0.45 + \$0.65)	\$1.10
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Par conséquent, les roulements sont des produits non originaires.

Situation B: *Le producteur B choisit de cumuler les coûts supportés par le producteur A relativement aux bagues de roulement utilisées dans la production des roulements. Le producteur A remet au producteur B la déclaration visée à l'alinéa 14(2)a). Le coût net des roulements (par unité) est calculé de la manière suivante :*

Coûts incorporables :

Valeur des matières originaires (0,45 \$ + 0,15 \$)	0,60 \$
Valeur des matières non originaires (valeur à l'unité des bagues de roulement non finies importées par le producteur A)	0,75
Autres coûts incorporables (0,75 \$ + 0,35 \$)	1,10
Coûts non incorporables : ((0,15 \$ + 0,15 \$), y compris des coûts exclus de 0,10 \$)	0,30
Autres coûts : (0,05 \$ + 0,05 \$)	0,10
Coût total des roulements, par unité :	2,85 \$
Coûts exclus : (compris dans les coûts non incorporables)	0,10
Coût net des roulements, par unité :	2,75 \$

Selon la méthode du coût net, la teneur en valeur régionale des roulements est la suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{2,75 \$ - 0,75 \$}{2,75 \$} \times 100 \\
 &= 72,7 \%
 \end{aligned}$$

Par conséquent, les roulements sont des produits originaires.

Situation C: *Le producteur B choisit de cumuler les coûts supportés par le producteur A relativement aux bagues de roulement utilisées dans la production des roulements. Le producteur A remet au producteur B la déclaration visée à l'alinéa 14(2)b) qui indique un montant égal au coût net moins la valeur des matières non originaires utilisées pour produire les bagues de roulement finies (1,40 \$ - 0,75 \$ = 0,65 \$). Le coût net des roulements (par unité) est calculé de la manière suivante :*

Coûts incorporables :

Valeur des matières originaires (0,45 \$ + 0,65 \$)	1,10 \$
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Value of non-originating materials (\$1.50 - \$0.65)	0.85
Other product costs	0.75
Period costs: (including \$0.05 in excluded costs)	0.15
Other costs:	0.05
Total cost of the bearings, per unit:	<u>\$2.90</u>
Excluded costs: (included in period costs)	0.05
Net cost of the bearings, per unit:	<u>\$2.85</u>

Under the net cost method, the regional value content of the bearings is

$$\begin{aligned}
 RVC &= \frac{NC - VNM}{NC} \times 100 \\
 &= \frac{\$2.85 - \$0.85}{\$0.85} \times 100 \\
 &= 70.2\%
 \end{aligned}$$

Therefore, the bearings are originating goods.

Situation D: *Producer B chooses to accumulate costs incurred by Producer A with respect to the bearing rings used in the production of the bearings. Producer A provides to Producer B a statement described in paragraph 14(2)(b) that specifies an amount equal to the value of other product costs used in the production of the finished bearing rings (\$0.35). The net cost of the bearings (per unit) is calculated as follows:*

Product costs:

Value of originating materials	\$0.45
Value of non-originating materials (\$1.50 - \$0.35)	1.15
Other product costs (\$0.75 + \$0.35)	1.10
Period costs: (including \$0.05 in excluded costs)	0.15
Other costs:	0.05
Total cost of the bearings, per unit:	<u>\$2.90</u>
Excluded costs: (included in period costs)	0.05
Net cost of the bearings, per unit:	<u>\$2.85</u>

Under the net cost method, the regional value content of the bearings is

$$\begin{aligned}
 RVC &= \frac{NC - VNM}{NC} \times 100 \\
 &= \frac{\$2.85 - \$1.15}{\$2.85} \times 100
 \end{aligned}$$

Valeur des matières non originaires (1,50 \$ - 0,65 \$)	0,85
Autres coûts incorporables	0,75
Coûts non incorporables : (y compris des coûts exclus de 0,05 \$)	0,15
Autres coûts :	0,05
Coût total des roulements, par unité :	<u>2,90 \$</u>
Coûts exclus : (compris dans les coûts non incorporables)	0,05
Coût net des roulements, par unité :	<u>2,85 \$</u>

Selon la méthode du coût net, la teneur en valeur régionale des roulements est la suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{2,85 \$ - 0,85 \$}{2,85 \$} \times 100 \\
 &= 70,2 \%
 \end{aligned}$$

Par conséquent, les roulements sont des produits originaires.

Situation D: *Le producteur B choisit de cumuler les coûts supportés par le producteur A relativement aux bagues de roulement utilisées dans la production des roulements. Le producteur A remet au producteur B la déclaration visée à l'alinéa 14(2)(b) qui indique un montant égal à la valeur d'autres coûts incorporables supportés dans la production des bagues de roulement finies (0,35 \$). Le coût net des roulements (par unité) est calculé de la manière suivante :*

Coûts incorporables :

Valeur des matières originaires	0,45 \$
Valeur des matières non originaires (1,50 \$ - 0,35 \$)	1,15
Autres coûts incorporables (0,75 \$ + 0,35 \$)	1,10
Coûts non incorporables : (y compris des coûts exclus de 0,05 \$)	0,15
Autres coûts :	0,05
Coût total des roulements, par unité :	<u>2,90 \$</u>
Coûts exclus : (compris dans les coûts non incorporables)	0,05
Coût net des roulements, par unité :	<u>2,85 \$</u>

Selon la méthode du coût net, la teneur en valeur régionale des roulements est la suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{2,85 \$ - 1,15 \$}{2,85 \$} \times 100
 \end{aligned}$$

= 59.72%

Therefore, the bearings are originating goods.

Example 2: subsection 14(1)

Producer A, located in NAFTA country A, imports non-originating cotton, carded or combed, of heading 52.03 for use in the production of cotton yarn of heading 52.05. Because the change from cotton, carded or combed, to cotton yarn is a change within the same chapter, the cotton does not satisfy the applicable change in tariff classification for heading 52.05, which is a change from any other chapter, with certain exceptions. Therefore, the cotton yarn that Producer A produces from non-originating cotton is a non-originating good.

Producer A then sells the non-originating cotton yarn to Producer B, also located in NAFTA country A, who uses the cotton yarn in the production of woven fabric of cotton of heading 52.08. The change from non-originating cotton yarn to woven fabric of cotton is insufficient to satisfy the applicable change in tariff classification for heading 52.08, which is a change from any heading outside headings 52.08 through 52.12, except from certain headings, under which various yarns, including cotton yarn of heading 52.05, are classified. Therefore, the woven fabric of cotton that Producer B produces from non-originating cotton yarn produced by Producer A is a non-originating good.

However, under subsection 14(1), if Producer B chooses to accumulate the production of Producer A, the production of Producer A would be considered to have been performed by Producer B. The rule for heading 52.08, under which the cotton fabric is classified, does not exclude a change from heading 52.03, under which carded or combed cotton is classified. Therefore, under subsection 14(1), the change from carded or combed cotton of heading 52.03 to the woven fabric of cotton of heading 52.08 would satisfy the applicable change of tariff classification for heading 52.08. The woven fabric of cotton would be considered as an originating good.

Producer B, in order to choose to accumulate Producer A's production, must have a statement described in subparagraph 14(4)(a)(ii).

SOR/95-382, s. 1; SOR/2002-27, s. 99.

= 59,7 %

Par conséquent, les roulements sont des produits originaires.

Exemple 2 : paragraphe 14(1)

Le producteur A, se trouvant dans le pays ALÉNA A, importe du coton non originaire, cardé ou peigné, de la position 52.03 pour l'utiliser dans la production de fils de coton de la position 52.05. Parce que la transformation du coton, cardé ou peigné, en fils de coton est un changement au sein du même chapitre, le coton ne satisfait pas à l'exigence du changement de classification tarifaire applicable à la position 52.05, soit un changement de tout autre chapitre, sauf certaines exceptions. Par conséquent, les fils de coton que le producteur A produit à partir du coton non originaire sont des produits non originaires.

Le producteur A vend ensuite les fils de coton non originaires au producteur B, se trouvant également dans le pays ALÉNA A, qui les utilise dans la production d'un tissu de coton de la position 52.08. La transformation des fils de coton non originaires en tissu de coton est insuffisante pour satisfaire à l'exigence du changement de classification tarifaire applicable à la position 52.08, soit un changement de toute autre position à l'extérieur des positions 52.08 à 52.12, sauf certaines positions, dans lesquelles sont classés divers fils, y compris les fils de coton de la position 52.05. Par conséquent, le tissu de coton que le producteur B produit à partir des fils de coton non originaires produits par le producteur A est un produit non originaire.

Toutefois, aux termes du paragraphe 14(1), si le producteur B choisit de cumuler la production du producteur A, la production du producteur A est considérée comme ayant été effectuée par le producteur B. La règle applicable à la position 52.08, dans laquelle le tissu de coton est classé, n'exclut pas un changement de la position 52.03, dans laquelle le coton cardé ou peigné est classé. Par conséquent, conformément au paragraphe 14(1), la transformation du coton cardé ou peigné de la position 52.03 en tissu de coton de la position 52.08 satisfait à l'exigence du changement de classification tarifaire applicable à la position 52.08. Le tissu de coton est considéré comme un produit originaire.

Pour choisir de cumuler la production du producteur A, le producteur B doit avoir en sa possession la déclaration visée au sous-alinéa 14(4)a)(ii).

DORS/95-382, art. 1; DORS/2002-27, art. 99.

Inability to Provide Sufficient Information

15 (1) Where, during a verification of origin of a good, the person from whom a producer of the good acquired a material used in the production of that good is unable to provide the customs administration that is conducting the verification with sufficient information to substantiate that the material is an originating material or that the value of the material declared for purpose of calculating the regional value content of the good is accurate, and the inability of that person to provide the information is due to reasons beyond the control of that person, the customs administration shall, before making a determination as to the origin or value of the material, consider, where relevant, the following:

(a) whether the customs administration of the NAFTA country into the territory of which the good was imported issued an advance ruling under section 43.1 of the *Customs Act* with respect to that material that concluded that the material is an originating material or that the value of the material declared for purposes of calculating the regional value content of the good is accurate;

(b) whether an independent auditor has confirmed the accuracy of

(i) any signed statement referred to in these Regulations with respect to the material,

(ii) the information that was used by the person from whom the producer acquired the material to substantiate whether the material is an originating material, or

(iii) the information submitted by the producer of the material with an application for an advance ruling where, on the basis of that information, the customs administration concluded that the material is an originating material or that the value declared for the purpose of calculating the regional value content of the good is accurate;

(c) whether the customs administration has, before the start of the origin verification of the good, conducted a verification of origin of identical materials or similar materials produced by the producer of the material and determined that

(i) the identical materials or similar materials are originating materials, or

Renseignements insuffisants

15 (1) Lorsque, à l'occasion de la vérification de l'origine d'un produit menée par l'administration douanière, la personne de qui le producteur du produit a acquis la matière utilisée dans sa production n'est pas en mesure de fournir à celle-ci des renseignements suffisants pour lui permettre d'établir que la matière est une matière originaire ou que sa valeur déclarée aux fins du calcul de la teneur en valeur régionale du produit est exacte, et que son incapacité de fournir ces renseignements tient à des raisons indépendantes de sa volonté, l'administration douanière, avant de rendre une décision quant à l'origine ou à la valeur de la matière, tient compte, le cas échéant, des facteurs suivants, à savoir :

a) si l'administration douanière du pays ALÉNA sur le territoire duquel le produit a été importé a rendu, aux termes de l'article 43.1 la *Loi sur les douanes*, une décision anticipée au sujet de cette matière portant qu'elle est une matière originaire ou que sa valeur déclarée aux fins du calcul de la teneur en valeur régionale du produit est exacte;

b) si un vérificateur indépendant a confirmé l'exactitude, selon le cas :

(i) de toute déclaration signée, visée au présent règlement, qui concerne la matière,

(ii) des renseignements utilisés par la personne de qui le producteur a acquis la matière pour établir si la matière est une matière originaire,

(iii) des renseignements soumis par le producteur de la matière à l'appui d'une demande de décision anticipée lorsque, sur la foi de ces renseignements, l'administration douanière a conclu que la matière est une matière originaire ou que la valeur déclarée aux fins du calcul de la teneur en valeur régionale du produit est exacte;

c) si l'administration douanière, avant de procéder à la vérification de l'origine du produit, a effectué une vérification de l'origine de matières identiques ou de matières similaires produites par le producteur de la matière et a conclu, selon le cas :

(i) soit que les matières identiques ou les matières similaires sont des matières originaires,

(ii) soit que toute déclaration signée, visée au présent règlement, qui concerne ces matières identiques ou ces matières similaires est exacte;

(ii) any signed statement referred to in these Regulations with respect to those identical materials or similar materials is accurate;

(d) whether the producer of the good has exercised due diligence to ensure that any signed statement that is referred to in these Regulations with respect to the material and that was provided by the person from whom the producer acquired the material is accurate;

(e) where the customs administration has access only to partial records of the person from whom the producer acquired the material, whether the records provide sufficient evidence to substantiate that the material is an originating material or that the value of the material declared for purposes of calculating the regional value content of the good is accurate;

(f) whether the customs administration can obtain, subject to sections 107 and 108 of the *Customs Act*, by means other than those referred to in paragraphs (a) through (e), relevant information regarding the determination of the origin or value of the material from the customs administration of the NAFTA country in the territory of which the person from whom the producer acquired the material was located; and

(g) whether the producer of the good, the person from whom the producer acquired the material or a representative of that person or producer agrees to bear the expenses incurred in providing the customs administration with the assistance that it may require for determining the origin or value of the material.

(2) For purposes of subsection (1), “reasons beyond the control” of the person from whom the producer of the good acquired the material includes

(a) the bankruptcy of the person from whom the producer acquired the material or any other financial distress situation or business reorganization that resulted in that person or a related person having lost control of the records containing the information that substantiate that the material is an originating material or the value of the material declared for the purpose of calculating the regional value content of the good; and

(b) any other reason that results in partial or complete loss of records of that producer that the producer could not reasonably have been expected to foresee, including loss of records due to fire, flooding or other natural cause.

(3) Where, during a verification of origin of a good, the exporter or producer of the good is unable to provide the customs administration conducting the verification with sufficient information to substantiate that the good is an

d) si le producteur du produit a exercé une diligence raisonnable pour s’assurer de l’exactitude de toute déclaration signée, visée au présent règlement, qui concerne la matière et qui est fournie par la personne de qui le producteur a acquis la matière;

e) dans le cas où l’administration douanière n’a accès qu’à une partie des registres de la personne de qui le producteur a acquis la matière, si ces registres contiennent des éléments de preuve suffisants pour établir que la matière est une matière originaire ou que sa valeur déclarée aux fins du calcul de la teneur en valeur régionale du produit est exacte;

f) si l’administration douanière peut obtenir, sous réserve des articles 107 et 108 de la *Loi sur les douanes*, par des moyens autres que ceux mentionnés aux alinéas a) à e), des renseignements pertinents concernant la détermination de l’origine ou de la valeur de la matière, auprès de l’administration douanière du pays ALÉNA sur le territoire duquel se trouvait la personne de qui le producteur a acquis la matière;

g) si le producteur du produit, la personne de qui il a acquis la matière ou le représentant de ce producteur ou de cette personne accepte d’assumer les dépenses engagées pour fournir à l’administration douanière l’assistance qu’elle peut exiger pour déterminer l’origine ou la valeur de la matière.

(2) Pour l’application du paragraphe (1), l’expression « raisons indépendantes de sa volonté » en ce qui concerne la personne de qui le producteur du produit a acquis la matière s’entend notamment :

a) de la faillite de cette personne ou autre difficulté financière ou d’une restructuration d’entreprise qui fait en sorte que celle-ci ou une personne liée n’a plus la garde des registres où sont consignés les renseignements établissant que la matière est une matière originaire ou justifiant sa valeur déclarée aux fins du calcul de la teneur en valeur régionale du produit;

b) de toute autre raison à l’origine de la perte partielle ou totale des registres du producteur que celui-ci ne pouvait raisonnablement prévoir, notamment un incendie, une inondation ou autre fléau naturel.

(3) Lorsque, à l’occasion de la vérification de l’origine d’un produit menée par l’administration douanière, l’exportateur ou le producteur du produit n’est pas en mesure de fournir à celle-ci des renseignements

originating good, and the inability of that person to provide the information is due to reasons beyond the control of that person, the customs administration shall, before making a determination as to the origin of the good, consider, where relevant, the following:

(a) whether the customs administration of the NAFTA country into the territory of which the good was imported issued an advance ruling under section 43.1 of the *Customs Act* with respect to that good that concluded that the good is an originating good;

(b) whether an independent auditor has confirmed the accuracy of an origin statement with respect to the good;

(c) whether the customs administration has, before the start of the origin verification of the good, conducted a verification of origin of identical goods or similar goods produced by the producer of the good and determined that the identical goods or similar goods are originating goods;

(d) whether the exporter or producer of the good has exercised due diligence to ensure that the information provided to substantiate that the good is an originating good is sufficient;

(e) where the customs administration has access only to partial records of the exporter or producer of the good, whether the records provide sufficient evidence to substantiate that the good is an originating good;

(f) whether the customs administration can obtain, subject to sections 107 and 108 of the *Customs Act*, by means other than those referred to in paragraphs (a) through (e), relevant information regarding the determination of the origin of the good from the customs administration of the NAFTA country in the territory of which the exporter or producer of the good was located; and

(g) whether the exporter or producer of the good or a representative of that person agrees to bear the expenses incurred in providing the customs administration with the assistance that it may require for determining the origin or value of the good.

(4) For purposes of subsection (3), “reasons beyond the control” of the exporter or producer of the good includes

suffisants pour lui permettre d'établir que le produit est un produit originaire, et que son incapacité de fournir ces renseignements tient à des raisons indépendantes de sa volonté, l'administration douanière, avant de rendre une décision quant à l'origine du produit, tient compte, le cas échéant, des facteurs suivants, à savoir :

a) si l'administration douanière du pays ALÉNA sur le territoire duquel le produit a été importé a rendu, aux termes de l'article 43.1 de la *Loi sur les douanes*, une décision anticipée au sujet de cette matière portant qu'elle est une matière originaire ou que sa valeur déclarée aux fins du calcul de la teneur en valeur régionale du produit est exacte;

b) si un vérificateur indépendant a confirmé l'exactitude d'une déclaration d'origine relative au produit;

c) si l'administration douanière, avant de procéder à la vérification de l'origine du produit, a effectué une vérification de l'origine de produits identiques ou de produits similaires qui ont été produits par le producteur du produit et a conclu qu'ils sont des produits originaires;

d) si l'exportateur ou le producteur du produit a exercé une diligence raisonnable pour s'assurer que les renseignements fournis visant à établir que le produit est un produit originaire sont suffisants;

e) dans le cas où l'administration douanière n'a accès qu'à une partie des registres de l'exportateur ou du producteur du produit, si ces registres contiennent des éléments de preuve suffisants pour établir que le produit est un produit originaire;

f) si l'administration douanière peut obtenir, sous réserve des articles 107 et 108 de la *Loi sur les douanes*, par des moyens autres que ceux mentionnés aux alinéas a) à e), des renseignements pertinents concernant la détermination de l'origine ou de la valeur de la matière, auprès de l'administration douanière du pays ALÉNA sur le territoire duquel se trouvait la personne de qui le producteur a acquis la matière;

g) si l'exportateur ou le producteur du produit ou le représentant de l'un ou l'autre accepte d'assumer les dépenses engagées pour fournir à l'administration douanière l'assistance qu'elle peut exiger pour déterminer l'origine ou la valeur du produit.

(4) Pour l'application du paragraphe (3), l'expression « raisons indépendantes de sa volonté » en ce qui concerne l'exportateur ou le producteur du produit s'entend notamment :

(a) the bankruptcy of the exporter or producer or any other financial distress situation or business reorganization that resulted in that person or a related person having lost control of the records containing the information that substantiate that the good is an originating good; and

(b) any other reason that results in partial or complete loss of records of that exporter or producer that that person could not reasonably have been expected to foresee, including loss of records due to fire, flooding or other natural cause.

SOR/95-382, s. 1.

Transshipment

16 (1) A good is not an originating good by reason of having undergone production that occurs entirely in the territory of one or more of the NAFTA countries that would enable the good to qualify as an originating good if subsequent to that production

(a) the good is withdrawn from customs control outside the territories of the NAFTA countries; or

(b) the good undergoes further production or any other operation outside the territories of the NAFTA countries, other than unloading, reloading or any other operation necessary to preserve the good in good condition, such as inspection, removal of dust that accumulates during shipment, ventilation, spreading out or drying, chilling, replacing salt, sulphur dioxide or other aqueous solutions, replacing damaged packing materials and containers and removal of units of the good that are spoiled or damaged and present a danger to the remaining units of the good, or to transport the good to the territory of a NAFTA country.

(2) A good that is a non-originating good by application of subsection (1) is considered to be entirely non-originating for purposes of these Regulations.

(3) Subsection (1) does not apply with respect to

(a) a “smart card” of subheading 8523.52 containing a single integrated circuit, where any further production or other operation that that good undergoes outside the territories of the NAFTA countries does not result in a change in the tariff classification of the good to any other subheading;

(b) a good of any of subheadings 8541.10 through 8541.60 or 8542.31 through 8542.39, where any further

a) de sa faillite ou autre difficulté financière ou d'une restructuration d'entreprise qui fait en sorte que lui-même ou une personne liée n'a plus la garde des registres où sont consignés les renseignements établissant que le produit est un produit originaire;

b) de toute autre raison à l'origine de la perte partielle ou totale de ses registres qu'il ne pouvait raisonnablement prévoir, notamment un incendie, une inondation ou autre fléau naturel.

DORS/95-382, art. 1.

Réexpédition

16 (1) Un produit n'est pas considéré comme produit originaire du fait qu'il a été entièrement produit sur le territoire de l'un ou plusieurs des pays ALÉNA — ce qui le rendrait admissible à titre de produit originaire — si, après sa production, le produit, selon le cas :

a) n'est plus sous contrôle douanier hors des territoires des pays ALÉNA;

b) fait l'objet d'une production supplémentaire ou de toute autre opération hors des territoires des pays ALÉNA, à l'exception d'un déchargement, d'un rechargement ou de toute autre opération nécessaire pour le maintenir en bon état — notamment l'inspection, l'enlèvement de la poussière accumulée au cours de l'expédition, l'aération, l'étalement ou le séchage, le refroidissement, le remplacement du sel, de l'anhydride sulfureux ou de toute autre solution aqueuse, le remplacement de matières d'emballage et contenants endommagés et l'enlèvement des unités du produit qui sont pourries ou endommagées ou qui présentent un danger pour les autres unités — ou pour le transporter vers le territoire d'un pays ALÉNA.

(2) Un produit qui est un produit non originaire par application du paragraphe (1) est considéré comme un produit entièrement non originaire aux fins du présent règlement.

(3) Le paragraphe (1) ne s'applique pas à :

a) une « carte intelligente » de la sous-position 8523.52 qui contient un seul circuit intégré, lorsque la production supplémentaire ou toute autre opération dont elle fait l'objet hors des territoires des pays ALÉNA n'entraîne pas de changement de la classification tarifaire du produit à toute autre sous-position;

production or other operation that that good undergoes outside the territories of the NAFTA countries does not result in a change in the tariff classification of the good to a subheading outside of that group;

(c) an electronic microassembly of subheading 8543.90, where any further production or other operation that that good undergoes outside the territories of the NAFTA countries does not result in a change in the tariff classification of the good to any other subheading; or

(d) an electronic microassembly of subheading 8548.90, where any further production or other operation that that good undergoes outside the territories of the NAFTA countries does not result in a change in the tariff classification of the good to any other subheading.

SOR/95-382, s. 1; SOR/2002-27, ss. 5, 99; SOR/2009-188, s. 3.

Non-qualifying Operations

17 A good is not an originating good merely by reason of

(a) mere dilution with water or another substance that does not materially alter the characteristics of the good; or

(b) any production or pricing practice with respect to which it may be demonstrated, on the basis of a preponderance of evidence, that the object was to circumvent these Regulations.

SOR/95-382, s. 1.

b) un produit de l'une des sous-positions 8541.10 à 8541.60 et 8542.31 à 8542.39, lorsque la production supplémentaire ou toute autre opération dont il fait l'objet hors des territoires des pays ALÉNA n'entraîne pas de changement de la classification tarifaire du produit à une sous-position à l'extérieur de ce groupe;

c) un micro-assemblage électronique de la sous-position 8543.90, lorsque la production supplémentaire ou toute autre opération dont il fait l'objet hors des territoires des pays ALÉNA n'entraîne pas de changement de la classification tarifaire du produit à toute autre sous-position;

d) un micro-assemblage électronique de la sous-position 8548.90, lorsque la production supplémentaire ou toute autre opération dont il fait l'objet hors des territoires des pays ALÉNA n'entraîne pas de changement de la classification tarifaire du produit à toute autre sous-position.

DORS/95-382, art. 1; DORS/2002-27, art. 5 et 99; DORS/2009-188, art. 3.

Opérations non admissibles

17 Un produit n'est pas considéré comme produit originaire du seul fait qu'il a :

a) soit subi une simple dilution dans l'eau ou dans une autre substance qui ne modifie pas sensiblement ses propriétés;

b) soit fait l'objet d'une méthode de production ou de tarification dont il peut être démontré, par prépondérance de la preuve, qu'elle a pour objet de contourner l'application du présent règlement.

DORS/95-382, art. 1.

SCHEDULE I

Specific Rules of Origin

1 For purposes of this Schedule,

- (a) the specific rule or set of rules that applies to a tariff provision is set out adjacent to that tariff provision;
- (b) rule that is applicable to a tariff item takes precedence over a rule that is applicable to the heading or subheading under which that tariff item falls;
- (c) a requirement of a change in tariff classification applies only to non-originating materials; and
- (d) a reference to weight in the rules for goods of any of Chapters 1 through 24 shall be construed as a reference to dry weight unless otherwise specified in the Harmonized System.

SOR/96-26, s. 1(F).

SECTION I

Live Animals; Animal Products

(Chapters 1 Through 5)

Chapter 1

Live Animals

01.01-01.06

A change to headings 01.01 through 01.06 from any other chapter.

SOR/2002-27, s. 99.

Chapter 2

Meat and Edible Meat Offal

02.01-02.10

A change to headings 02.01 through 02.10 from any other chapter.

SOR/2002-27, s. 99.

Chapter 3

Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates

03.01-03.07

A change to headings 03.01 through 03.07 from any other chapter.

SOR/2002-27, s. 99.

Chapter 4

Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included

04.01-04.10

A change to headings 04.01 through 04.10 from any other chapter, except from tariff item No. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 or 1901.90.59.

SOR/96-26, s. 2; SOR/97-206, s. 1; SOR/2002-27, s. 99.

Chapter 5

Products of Animal Origin, Not Elsewhere Specified or Included

05.01-05.11

A change to headings 05.01 through 05.11 from any other chapter.

SOR/2002-27, s. 99.

SECTION II

Vegetable Products

(Chapters 6 Through 14)

Note: *Agricultural and horticultural goods grown in the territory of a NAFTA country shall be treated as originating in the territory of that NAFTA country even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-NAFTA country.*

Chapter 6

Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage

06.01-06.04

A change to headings 06.01 through 06.04 from any other chapter.

SOR/2002-27, s. 99.

Chapter 7

Edible Vegetables and Certain Roots and Tubers

Note: Notwithstanding paragraph 5(4)(l), subsection 5(1) of these Regulations applies to non-originating truffles of subheading 0709.59 used in the production of mixtures of mushrooms and truffles of subheading 0709.59 and non-originating capers of subheading 0711.90 used in the production of mixtures of vegetables of subheading 0711.90.

07.01-07.11

A change to headings 07.01 through 07.11 from any other chapter.

0712.20-0712.39

A change to subheadings 0712.20 through 0712.39 from any other chapter.

0712.90

(1) A change to savory, crushed or ground, of subheading 0712.90 from savory, neither crushed nor ground, of subheading 0712.90 or any other chapter; or

(2) A change to any other good of subheading 0712.90 from any other chapter.

07.13-07.14

A change to headings 07.13 through 07.14 from any other chapter.

SOR/2002-27, s. 99; SOR/2009-188, s. 4; SOR/2009-189, s. 1.

Chapter 8

Edible Fruit and Nuts; Peel of Citrus Fruit or Melons

Note: Notwithstanding paragraph 5(4)(l), subsection 5(1) of these Regulations does not apply to non-originating macadamia nuts of subheading 0802.60 used in the production of mixtures of nuts of subheading 0802.90.

08.01-08.14

A change to headings 08.01 through 08.14 from any other chapter.

SOR/2002-27, s. 99; SOR/2009-188, s. 5.

Chapter 9

Coffee, Tea, Maté and Spices

09.01

A change to heading 09.01 from any other chapter.

0902.10-0902.40

A change to subheadings 0902.10 through 0902.40 from any other subheading, including another subheading within that group.

09.03

A change to heading 09.03 from any other chapter.

0904.11

A change to subheading 0904.11 from any other chapter.

0904.12

A change to subheading 0904.12 from any other subheading.

0904.20

(1) A change to allspice, crushed or ground, of subheading 0904.20 from allspice, neither crushed nor ground, of subheading 0904.20 or any other chapter; or

(2) A change to any other good of subheading 0904.20 from any other chapter.

09.05

A change to heading 09.05 from any other chapter.

0906.11-0906.19

A change to subheadings 0906.11 through 0906.19 from any other chapter.

0906.20

A change to subheading 0906.20 from any other subheading.

09.07

A change to a good of heading 09.07 from within that heading or any other chapter.

0908.10-0909.50

A change to a good of any of subheadings 0908.10 through 0909.50 from within that subheading or any other chapter.

0910.10

A change to a good of subheading 0910.10 from within that subheading or any other chapter.

0910.20

A change to subheading 0910.20 from any other chapter.

0910.30

A change to a good of subheading 0910.30 from within that subheading or any other chapter.

0910.91

A change to subheading 0910.91 from any other subheading.

0910.99

Note: Notwithstanding paragraph 5(4)(l), subsection 5(1) of these Regulations applies to non-originating thyme, bay leaves or curry of subheading 0910.99 used in the production of mixtures of subheading 0910.99.

(1) A change to bay leaves, crushed or ground, of subheading 0910.99 from bay leaves, neither crushed nor ground, of subheading 0910.99 or any other chapter;

(2) A change to dill seeds, crushed or ground, of subheading 0910.99 from dill seeds, neither crushed nor ground, of subheading 0910.99 or any other chapter;

(3) A change to curry of subheading 0910.99 from any other good of subheading 0910.99 or any other subheading; or

Chapter 9

Coffee, Tea, Maté and Spices

(4) A change to any other good of subheading 0910.99 from any other chapter.

SOR/2002-27, s. 99; SOR/2005-8, s. 1; SOR/2009-188, ss. 6, 7; SOR/2009-189, ss. 2, 3.

Chapter 10

Cereals

10.01-10.08

A change to headings 10.01 through 10.08 from any other chapter.

SOR/2002-27, s. 99.

Chapter 11

Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten

11.01-11.09

A change to headings 11.01 through 11.09 from any other chapter.

SOR/2002-27, s. 99.

Chapter 12

Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder

12.01-12.06

A change to headings 12.01 through 12.06 from any other chapter.

1207.20-1207.50

A change to subheadings 1207.20 through 1207.50 from any other chapter.

1207.91

A change to a good of subheading 1207.91 from within that subheading or any other chapter.

1207.99

A change to subheading 1207.99 from any other chapter.

12.08

A change to heading 12.08 from any other chapter.

1209.10-1209.30

Note: *Notwithstanding paragraph 5(4)(l) of these Regulations, subsection 5(1) applies to non-originating timothy grass seed when used in the production of mixtures of subheading 1209.29.*

A change to subheadings 1209.10 through 1209.30 from any other chapter.

1209.91

(1) A change to celery seeds, crushed or ground, of subheading 1209.91 from celery seeds, neither crushed nor ground, of subheading 1209.91 or any other chapter; or

(2) A change to any other good of subheading 1209.91 from any other chapter.

1209.99

A change to subheading 1209.99 from any other chapter.

12.10-12.14

A change to headings 12.10 through 12.14 from any other chapter.

SOR/2002-27, s. 99; SOR/2005-8, s. 2; SOR/2009-188, ss. 8, 9; SOR/2009-189, s. 4.

Chapter 13

Lac; Gums, Resins and Other Vegetable Saps and Extracts

13.01

A change to heading 13.01 from any other chapter, except from concentrates of poppy straw of subheading 2939.11.

Note: *Notwithstanding paragraph 5(4)(l), subsection 5(1) of these Regulations applies to non-originating saps and extracts of pyrethrum or of the roots of plants containing rotenone when used in the production of goods of subheading 1302.19*

1302.11-1302.32

A change to subheadings 1302.11 through 1302.32 from any other chapter, except from concentrates of poppy straw of subheading 2939.11.

1302.39

(1) A change to carrageenan of subheading 1302.39 from within that subheading or any other chapter, provided that the non-originating materials of subheading 1302.39 do not exceed 50 per cent by weight of the good; or

(2) A change to any other good of subheading 1302.39 from any other chapter, except from concentrates of poppy straw of subheading 2939.11.

SOR/2002-27, s. 6; SOR/2005-8, s. 3; SOR/2009-188, s. 10.

Chapter 14

Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included

14.01-14.04

A change to headings 14.01 through 14.04 from any other chapter.

SOR/2002-27, s. 99.

SECTION III

Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

(Chapter 15)

Chapter 15 **Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes**

15.01-15.18 A change to headings 15.01 through 15.18 from any other chapter, except from heading 38.23.

1520 A change to heading 15.20 from any other heading, except from heading 38.23.

15.21-15.22 A change to headings 15.21 through 15.22 from any other chapter.

SOR/96-26, ss. 3, 4; SOR/2002-27, s. 99.

SECTION IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes

(Chapters 16 Through 24)

Chapter 16 **Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates**

16.01-16.05 A change to headings 16.01 through 16.05 from any other chapter.

SOR/2002-27, s. 99.

Chapter 17 **Sugars and Sugar Confectionery**

17.01-17.03 A change to headings 17.01 through 17.03 from any other chapter.

17.04 A change to heading 17.04 from any other heading.

SOR/2002-27, s. 99.

Chapter 18 **Cocoa and Cocoa Preparations**

18.01-18.05 A change to headings 18.01 through 18.05 from any other chapter.

1806.10

1806.10.10 A change to tariff item No. 1806.10.10 from any other heading.

1806.10 A change to subheading 1806.10 from any other heading, provided that the non-originating sugar of Chapter 17 constitutes no more than 35 per cent by weight of the sugar and the non-originating cocoa powder of heading 18.05 constitutes no more than 35 per cent by weight of the cocoa powder.

1806.20 A change to subheading 1806.20 from any other heading.

1806.31-1806.90 A change to subheadings 1806.31 through 1806.90 from any other subheading, including another subheading within that group.

SOR/2002-27, s. 99; SOR/2006-131, s. 1.

Chapter 19 **Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products**

1901.10

1901.10.20 A change to tariff item No. 1901.10.20 from any other chapter, except from Chapter 4.

1901.10

1901.20 A change to subheading 1901.10 from any other chapter.

Chapter 19

Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products

1901.20.11, 1901.20.12, 1901.20.21, 1901.20.22	A change to tariff item No. 1901.20.11, 1901.20.12, 1901.20.21 or 1901.20.22 from any other chapter, except from Chapter 4.
1901.20	A change to subheading 1901.20 from any other chapter.
1901.90	
1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54, 1901.90.59	A change to tariff item No. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 or 1901.90.59 from any other chapter, except from Chapter 4.
1901.90	A change to subheading 1901.90 from any other chapter.
19.02-19.03	A change to headings 19.02 through 19.03 from any other chapter.
1904.10	A change to subheading 1904.10 from any other chapter.
1904.20	A change to subheading 1904.20 from any other subheading, except from Chapter 20.
1904.30-1904.90	A change to subheadings 1904.30 through 1904.90 from any other chapter.
19.05	A change to heading 19.05 from any other chapter.

SOR/95-23, ss. 1, 2; SOR/96-26, s. 5; SOR/97-206, s. 2; SOR/2000-86, s. 5; SOR/2002-27, ss. 7, 99.

Chapter 20

Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants

Note: *Fruit, nut and vegetable preparations of Chapter 20 that have been prepared or preserved merely by freezing, by packing (including canning) in water, brine or natural juices, or by roasting, either dry or in oil (including processing incidental to freezing, packing, or roasting), shall be treated as an originating good only if the fresh good were wholly produced or obtained entirely in the territory of one or more of the NAFTA countries.*

Note: *Notwithstanding paragraph 5(4)(I), subsection 5(1) of these Regulations does not apply to non-originating bamboo shoots of subheading 2005.91 used in the production of mixtures of vegetables of subheading 2005.99.*

20.01-20.07	A change to headings 20.01 through 20.07 from any other chapter.
2008.11	
2008.11.20	A change to tariff item No. 2008.11.20 from any other heading, except from heading 12.02.
2008.11	A change to subheading 2008.11 from any other chapter.
2008.19-2008.99	A change to subheadings 2008.19 through 2008.99 from any other chapter.
2009.11-2009.39	A change to subheadings 2009.11 through 2009.39 from any other chapter, except from heading 08.05.
2009.41-2009.80	A change to subheadings 2009.41 through 2009.80 from any other chapter.
2009.90	(1) A change to subheading 2009.90 from any other chapter; (2) A change to cranberry juice mixtures of subheading 2009.90 from any other subheading within Chapter 20, except from subheadings 2009.11 through 2009.39 or cranberry juice of subheading 2009.80, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used; or (3) A change to any other good of subheading 2009.90 from any other subheading within Chapter 20, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or

Chapter 20

Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants

juice ingredients from a single non-NAFTA country, constitute in single strength form no more than 60 per cent by volume of the good.

SOR/2002-27, ss. 8, 9, 99; SOR/2006-131, s. 2; SOR/2009-188, s. 11.

Chapter 21

Miscellaneous Edible Preparations

21.01

2101.11.10

A change to tariff item No. 2101.11.10 from any other chapter, provided that the non-originating coffee of Chapter 9 constitutes no more than 60 per cent by weight of the good.

21.01

A change to heading 21.01 from any other chapter.

21.02

A change to heading 21.02 from any other chapter.

2103.10

A change to subheading 2103.10 from any other chapter.

2103.20

2103.20.10

A change to tariff item No. 2103.20.10 from any other chapter, except from subheading 2002.90.

2103.20

A change to subheading 2103.20 from any other chapter.

2103.30

A change to subheading 2103.30 from any other chapter.

2103.90

(1) A change to mixed condiments or mixed seasonings of subheading 2103.90 from yeasts of subheading 2102.10 or 2102.20 or any other chapter; or

(2) A change to any other good of subheading 2103.90 from any other chapter.

21.04

A change to heading 21.04 from any other chapter.

21.05

A change to heading 21.05 from any other heading, except from Chapter 4 or tariff item No. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 or 1901.90.59.

21.06

2106.90.31,

2106.90.32,

2106.90.33,

2106.90.34,

2106.90.35

A change to tariff item No. 2106.90.31, 2106.90.32, 2106.90.33, 2106.90.34 or 2106.90.35 from any other chapter, except from Chapter 4 or from tariff item No. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 or 1901.90.59.

2106.90.91

A change to tariff item No. 2106.90.91 from any other chapter, except from heading 08.05 or 20.09 or tariff item No. 2202.90.31.

2106.90.92

(1) A change to tariff item No. 2106.90.92 from any other chapter, except from heading 20.09 or tariff item No. 2202.90.32; or

(2) A change to tariff item No. 2106.90.92 from any other subheading within Chapter 21, heading 20.09, or tariff item No. 2202.90.32, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single non-NAFTA country, constitute in single strength form no more than 60 per cent by volume of the good.

2106.90.93,

2106.90.94,

2106.90.95

A change to tariff item No. 2106.90.93, 2106.90.94 or 2106.90.95 from any other chapter, except from Chapter 4 or tariff item No. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 or 1901.90.59.

2106.90.96

A change to tariff item No. 2106.90.96 from any other tariff item No., except from headings 22.03 through 22.09.

21.06

A change to heading 21.06 from any other chapter.

SOR/95-23, ss. 3, 4; SOR/96-26, ss. 6, 7, 8(E), 9(E), 10; SOR/97-206, ss. 3, 4; SOR/2000-86, s. 6; SOR/2002-27, s. 99; SOR/2005-8, s. 4.

Chapter 22

Beverages, Spirits and Vinegar

22.01

A change to heading 22.01 from any other chapter.

2202.10

A change to subheading 2202.10 from any other chapter.

2202.90

2202.90.31

A change to tariff item No. 2202.90.31 from any other chapter, except from heading 08.05 or 20.09 or tariff item No. 2106.90.91.

Chapter 22

Beverages, Spirits and Vinegar

2202.90.32

(1) A change to tariff item No. 2202.90.32 from any other chapter, except from heading 20.09 or tariff item No. 2106.90.92; or

(2) A change to tariff item No. 2202.90.32 from any other subheading within Chapter 22, heading 20.09, or tariff item No. 2106.90.92, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single non-NAFTA country, constitute in single strength form no more than 60 per cent by volume of the good.

2202.90.41,

2202.90.42,

2202.90.43,

2202.90.49

A change to tariff item No. 2202.90.41, 2202.90.42, 2202.90.43 or 2202.90.49 from any other chapter, except from Chapter 4 or from tariff item No. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 or 1901.90.59.

2202.90

A change to subheading 2202.90 from any other chapter.

22.03-22.07

A change to headings 22.03 through 22.07 from any heading outside that group, except from tariff item No. 2106.90.96 or headings 22.08 through 22.09.

2208.20

A change to subheading 2208.20 from any other heading, except from tariff item No. 2106.90.96 or headings 22.03 through 22.07 or 22.09.

2208.30-2208.70

No required change in tariff classification to subheadings 2208.30 through 2208.70, provided that the non-originating alcoholic ingredients constitute no more than 10 per cent of the alcoholic content of the good by volume.

2208.90

A change to subheading 2208.90 from any other heading, except from tariff item No. 2106.90.96 or headings 22.03 through 22.07 or 22.09.

22.09

A change to heading 22.09 from any other heading, except from tariff item No. 2106.90.96 or headings 22.03 through 22.08.

SOR/95-23, s. 5; SOR/96-26, ss. 11(E), 12; SOR/97-206, s. 5; SOR/2002-27, s. 99; SOR/2003-24, s. 1.

Chapter 23

Residues and Waste From the Food Industries; Prepared Animal Fodder

23.01-23.08

A change to headings 23.01 through 23.08 from any other chapter.

2309.10

A change to subheading 2309.10 from any other heading.

2309.90

2309.90.31,

2309.90.32,

2309.90.33,

2309.90.35,

2309.90.36

A change to tariff item No. 2309.90.31, 2309.90.32, 2309.90.33, 2309.90.35 or 2309.90.36 from any other heading, except from Chapter 4 or from tariff item No. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 or 1901.90.59.

2309.90

A change to subheading 2309.90 from any other heading.

SOR/95-23, s. 6; SOR/97-206, s. 6; SOR/2002-27, s. 99.

Chapter 24

Tobacco and Manufactured Tobacco Substitutes

24.01-24.03

A change to headings 24.01 through 24.03 from tariff item No. 2401.10.10, 2401.20.10 or 2403.91.10 or any other chapter.

SOR/96-26, s. 13; SOR/2000-86, s. 7; SOR/2002-27, s. 99.

SECTION V

Mineral Products

(Chapters 25 Through 27)

Chapter 25

Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement

25.01-25.30

A change to headings 25.01 through 25.30 from any other chapter.

SOR/2002-27, s. 99.

Chapter 26

Ores, Slag and Ash

26.01-26.21

A change to headings 26.01 through 26.21 from any other heading, including another heading within that group.

SOR/2002-27, s. 99; SOR/2006-131, s. 3.

Chapter 27

Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes

Note 1: For purposes of heading 27.07, 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 processes are not considered to be chemical reactions for the purposes of this definition:

- (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.

Note 2: For the purposes of heading 27.10, the following processes confer origin:

- (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;
- (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;
- (c) **Catalytic hydroprocessing** — The cracking and/or treating of petroleum oils with hydrogen at high temperature and under pressure, in the presence of special catalysts. Catalytic hydroprocessing includes hydrocracking and hydrotreating;
- (d) **Reforming (catalytic reforming)** — The rearrangement of molecules in a naphtha boiling range material to form higher octane aromatics (i.e., improved antiknock quality at the expense of gasoline yield). A main product is catalytic reformate, a blend component for gasoline. Hydrogen is another by-product;
- (e) **Alkylation** — A process whereby a high-octane blending component for gasolines is derived from catalytic combination of an isoparaffin and an olefin;
- (f) **Cracking** — A refining process involving decomposition and molecular recombination of organic compounds, especially hydrocarbons obtained by means of heat, to form molecules suitable for motor fuels, monomers, petrochemicals, etc.:
 - (i) **Thermal cracking** — Exposes the distillate to temperatures of approximately 540-650°C (1000-1200°F) for varying periods of time. Process produces modest yields of gasoline and higher yields of residual products for fuel oil blending,
 - (ii) **Catalytic cracking** — Hydrocarbon vapors are passed at approximately 400°C (750°F) over a metallic catalyst (e.g., silica-alumina or platinum); the complex recombinations (alkylation, polymerization, isomerization, etc.) occur within seconds to yield high-octane gasoline. Process yields less residual oils and light gases than thermal cracking;
- (g) **Coking** — A thermal cracking process for the conversion of heavy low grade products, such as reduced crude, straight run pitch, cracked tars and shale oil into solid coke (carbon) and lower boiling hydrocarbon products which are suitable as feed for other refinery units for conversion into lighter products; and
- (h) **Isomerization** — The refinery process of converting petroleum compounds into their isomers.

Note 3: For purposes of heading 27.10, **direct blending** is defined as a refinery process whereby various petroleum streams from processing units and petroleum components from holding or storage tanks combine to create a finished product, with pre-determined parameters, of heading 27.10, provided that the non-originating material constitutes no more than 25 per cent by volume of the good.

27.01-27.03

A change to headings 27.01 through 27.03 from any other chapter.

27.04

A change to heading 27.04 from any other heading.

27.05-27.06

A change to headings 27.05 through 27.06 from any other heading, including another heading within that group.

2707.10-2707.91

(1) A change to subheadings 2707.10 through 2707.91 from any other heading; or

Chapter 27

Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes

- (2)** A change to subheadings 2707.10 through 2707.91 from any other subheading within heading 27.07, whether or not there is also a change from any other heading, provided that the good resulting from such change is the product of a chemical reaction.
- 2707.99 **(1)** A change to subheading 2707.99 from any other heading;
- (2)** A change to phenols of subheading 2707.99 from within that subheading or any other subheading within heading 27.07, whether or not there is also a change from any other heading, provided that the good resulting from such a change is the product of a chemical reaction; or
- (3)** A change to any other good of subheading 2707.99 from phenols of that subheading or any other subheading within heading 27.07, whether or not there is also a change from any other heading, provided that the good resulting from such a change is the product of a chemical reaction.
- 27.08-27.09 A change to headings 27.08 through 27.09 from any other heading, including another heading within that group.
- 27.10 **(1)** A change to heading 27.10 from any other heading, except from headings 27.11 through 27.15;
- (2)** Production of any good of heading 27.10 as the result of atmospheric distillation, vacuum distillation, catalytic hydroprocessing, catalytic reforming, alkylation, catalytic cracking, thermal cracking, coking or isomerization; or
- (3)** Production of any good of heading 27.10 as the result of direct blending, provided that (1) the non-originating material is classified in Chapter 27, (2) no component of that non-originating material is classified under heading 22.07, and (3) the non-originating material constitutes no more than 25 per cent by volume of the good.
- 2711.11 A change to a good of subheading 2711.11 from within that subheading or any other subheading, provided that the non-originating feedstock constitutes no more than 49 per cent by volume of the good.
- 2711.12-2711.14 A change to a good of subheadings 2711.12 through 2711.14 from within that subheading or any other subheading, including another subheading within that group, provided that the non-originating feedstock constitutes no more than 49 per cent by volume of the good.
- 2711.19 A change to subheading 2711.19 from any other subheading, except from subheading 2711.29.
- 2711.21 A change to subheading 2711.21 from any other subheading, except from subheading 2711.11.
- 2711.29 A change to subheading 2711.29 from any other subheading, except from subheadings 2711.12 through 2711.21.
- 27.12 A change to heading 27.12 from any other heading.
- 2713.11-2713.12 A change to subheadings 2713.11 through 2713.12 from any other heading.
- 2713.20 A change to a good of subheading 2713.20 from within that subheading or any other subheading, provided that the non-originating feedstock constitutes no more than 49 per cent by volume of the good.
- 2713.90 A change to subheading 2713.90 from any other heading, except from headings 27.10 through 27.12, subheadings 2713.11 through 2713.20 or headings 27.14 through 27.15.
- 27.14 A change to heading 27.14 from any other heading.
- 27.15 A change to heading 27.15 from any other heading, except from subheading 2713.20 or heading 27.14.
- 27.16 A change to heading 27.16 from any other heading.

SOR/2002-27, s. 99; SOR/2003-24, ss. 2, 3; SOR/2009-189, ss. 5 to 7.

SECTION VI

Products of the Chemical or Allied Industries

(Chapters 28 Through 38)

Chapter 28

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes

- 2801.10-2801.30 A change to subheadings 2801.10 through 2801.30 from any other subheading, including another subheading within that group.
- 28.02-28.03 A change to headings 28.02 through 28.03 from any other heading, including another heading within that group.

Chapter 28	Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes
2804.10-2804.50	A change to subheadings 2804.10 through 2804.50 from any other subheading, including another subheading within that group.
2804.61-2804.69	(1) A change to subheadings 2804.61 through 2804.69 from any subheading outside that group; or (2) A change to subheadings 2804.61 through 2804.69 from any other subheading within that group, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
2804.70-2804.90	A change to subheadings 2804.70 through 2804.90 from any other subheading, including another subheading within that group.
2805.11-2805.12	A change to subheadings 2805.11 through 2805.12 from any other subheading, including another subheading within that group.
2805.19	(1) A change to other alkali metals of subheading 2805.19 from other alkaline earth metals of subheading 2805.19 or any other subheading; or (2) A change to other alkaline earth metals of subheading 2805.19 from other alkali metals of subheading 2805.19 or any other subheading.
2805.30-2805.40	A change to subheadings 2805.30 through 2805.40 from any other subheading, including another subheading within that group.
2806.10	(1) A change to subheading 2806.10 from any other subheading, except from subheading 2801.10; or (2) A change to subheading 2806.10 from subheading 2801.10, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
2806.20	A change to subheading 2806.20 from any other subheading.
28.07-28.08	A change to headings 28.07 through 28.08 from any other heading, including another heading within that group.
2809.10-2810.00	A change to subheadings 2809.10 through 2810.00 from any other subheading, including another subheading within that group.
2811.11-2811.22	A change to subheadings 2811.11 through 2811.22 from any other subheading, including another subheading within that group.
2811.29	(1) A change to sulphur dioxide of subheading 2811.29 from any other good of subheading 2811.29 or any other subheading; or (2) A change to any other good of subheading 2811.29 from sulphur dioxide of subheading 2811.29 or any other subheading.
2812.10-2814.20	A change to subheadings 2812.10 through 2814.20 from any other subheading, including another subheading within that group.
2815.11-2815.12	(1) A change to subheadings 2815.11 through 2815.12 from any other heading; or (2) A change to subheadings 2815.11 through 2815.12 from any other subheading within heading 28.15, including another subheading within that group, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
2815.20	A change to subheading 2815.20 from any other subheading.
2815.30	(1) A change to subheading 2815.30 from any other subheading, except from subheadings 2815.11 through 2815.20; or (2) A change to subheading 2815.30 from subheadings 2815.11 through 2815.20, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
2816.10	A change to subheading 2816.10 from any other subheading.

Chapter 28	Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes
2816.40	<p>(1) A change to oxide, hydroxide or peroxide of strontium of subheading 2816.40 from oxide, hydroxide or peroxide of barium of subheading 2816.40 or any other subheading; or</p> <p>(2) A change to oxide, hydroxide or peroxide of barium of subheading 2816.40 from oxide, hydroxide or peroxide of strontium of subheading 2816.40 or any other subheading.</p>
2817.00-2818.30	A change to subheadings 2817.00 through 2818.30 from any other subheading, including another subheading within that group.
2819.10	<p>(1) A change to subheading 2819.10 from any other heading; or</p> <p>(2) A change to subheading 2819.10 from subheading 2819.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
2819.90	A change to subheading 2819.90 from any other subheading.
2820.10	<p>(1) A change to subheading 2820.10 from any other heading; or</p> <p>(2) A change to subheading 2820.10 from subheading 2820.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
2820.90	A change to subheading 2820.90 from any other subheading.
2821.10-2821.20	<p>(1) A change to subheadings 2821.10 through 2821.20 from any other heading; or</p> <p>(2) A change to subheadings 2821.10 through 2821.20 from any other subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
28.22-28.23	A change to headings 28.22 through 28.23 from any other heading, including another heading within that group.
2824.10	<p>(1) A change to subheading 2824.10 from any other heading; or</p> <p>(2) A change to subheading 2824.10 from subheading 2824.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
2824.90	<p>(1) A change to subheading 2824.90 from any other heading;</p> <p>(2) A change to red lead or orange lead of subheading 2824.90 from any other good of subheading 2824.90 or subheading 2824.10, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used; or(3) A change to any other good of subheading 2824.90 from red lead or orange lead of subheading 2824.90 or subheading 2824.10, whether or not there is also a change from any other heading, provided there is a regional value content of not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
2825.10-2825.90	A change to subheadings 2825.10 through 2825.90 from any other subheading, including another subheading within that group.
2826.12	A change to subheading 2826.12 from any other subheading.
2826.19	<p>(1) A change to fluorides of ammonium or of sodium of subheading 2826.19 from any other good of subheading 2826.19 or any other subheading; or</p> <p>(2) A change to any other good of subheading 2826.19 from fluorides of ammonium or of sodium of subheading 2826.19 or any other subheading.</p>
2826.30	A change to subheading 2826.30 from any other subheading.

Chapter 28	Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes
2826.90	<p>(1) A change to fluorosilicates of sodium or of potassium of subheading 2826.90 from any other good of subheading 2826.90 or any other subheading; or</p> <p>(2) A change to any other good of subheading 2826.90 from fluorosilicates of sodium or of potassium of subheading 2826.90 or any other subheading.</p>
2827.10-2827.35	A change to subheadings 2827.10 through 2827.35 from any other subheading, including another subheading within that group.
2827.39	<p>(1) A change to barium, iron, cobalt or zinc chlorides of subheading 2827.39 from other chlorides of subheading 2827.39 or any other subheading; or</p> <p>(2) A change to other chlorides of subheading 2827.39 from barium, iron, cobalt or zinc chlorides of subheading 2827.39 or any other subheading.</p>
2827.41-2827.60	A change to subheadings 2827.41 through 2827.60 from any other subheading, including another subheading within that group.
2828.10-2828.90	A change to subheadings 2828.10 through 2828.90 from any other subheading, including another subheading within that group.
2829.11	A change to subheading 2829.11 from any other subheading.
2829.19-2829.90	<p>(1) A change to subheadings 2829.19 through 2829.90 from any other chapter, except from Chapters 28 through 38; or</p> <p>(2) A change to subheadings 2829.19 through 2829.90 from any other subheading within Chapters 28 through 38, including another subheading 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:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
2830.10	A change to subheading 2830.10 from any other subheading.
2830.90	<p>(1) A change to zinc or cadmium sulphide of subheading 2830.90 from any other good of subheading 2830.90 or any other subheading; or</p> <p>(2) A change to any other good of subheading 2830.90 from zinc or cadmium sulphide of subheading 2830.90 or any other subheading.</p>
2831.10-2832.30	A change to subheadings 2831.10 through 2832.30 from any other subheading, including another subheading within that group.
2833.11-2833.27	A change to subheadings 2833.11 through 2833.27 from any other subheading, including another subheading within that group.
2833.29	<p>(1) A change to chromium or zinc sulphate of subheading 2833.29 from any other good of subheading 2833.29 or any other subheading; or</p> <p>(2) A change to any other good of subheading 2833.29 from chromium or zinc sulphate of subheading 2833.29 or any other subheading.</p>
2833.30-2833.40	A change to subheadings 2833.30 through 2833.40 from any other subheading, including another subheading within that group.
2834.10-2834.21	A change to subheadings 2834.10 through 2834.21 from any other subheading, including another subheading within that group.
2834.29	<p>(1) A change to bismuth nitrates of subheading 2834.29 from other nitrates of subheading 2834.29 or any other subheading; or</p> <p>(2) A change to other nitrates of subheading 2834.29 from bismuth nitrates of subheading 2834.29 or any other subheading.</p>
2835.10-2835.26	A change to subheadings 2835.10 through 2835.26 from any other subheading, including another subheading within that group.
2835.29	<p>(1) A change to trisodium phosphates of subheading 2835.29 from any other good of subheading 2835.29 or any other subheading; or</p> <p>(2) A change to any other good of subheading 2835.29 from trisodium phosphates of subheading 2835.29 or any other subheading.</p>
2835.31-2835.39	A change to subheadings 2835.31 through 2835.39 from any other subheading, including another subheading within that group.
2836.20-2836.30	(1) A change to subheadings 2836.20 through 2836.30 from any subheading outside that group; or

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	(2) A change to subheadings 2836.20 through 2836.30 from any other subheading within that group, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
2836.40-2836.92	A change to subheadings 2836.40 through 2836.92 from any other subheading, including another subheading within that group.
2836.99	(1) A change to ammonium or lead carbonates of subheading 2836.99 from any other good of subheading 2836.99 or any other subheading; or (2) A change to any other good of subheading 2836.99 from ammonium or lead carbonates of subheading 2836.99 or any other subheading.
2837.11-2837.20	A change to subheadings 2837.11 through 2837.20 from any other subheading, including another subheading within that group.
2839.11-2839.19	A change to subheadings 2839.11 through 2839.19 from any other subheading, including another subheading within that group.
2839.90	(1) A change to potassium silicates of subheading 2839.90 from any other good of subheading 2839.90 or any other subheading; or (2) A change to any other good of subheading 2839.90 from potassium silicates of subheading 2839.90 or any other subheading.
2840.11-2840.30	A change to subheadings 2840.11 through 2840.30 from any other subheading, including another subheading within that group.
2841.30	A change to subheading 2841.30 from any other subheading.
2841.50	(1) A change to chromates of zinc or of lead of subheading 2841.50 from any other good of subheading 2841.50 or any other subheading; (2) A change to potassium dichromate of subheading 2841.50 from any other good of subheading 2841.50 or any other subheading; or (3) A change to any other good of subheading 2841.50 from potassium dichromate or chromates of zinc or lead of subheading 2841.50 or any other subheading.
2841.61-2841.80	A change to subheadings 2841.61 through 2841.80 from any other subheading, including another subheading within that group.
2841.90	(1) A change to aluminates of subheading 2841.90 from any other good of subheading 2841.90 or any other subheading; or (2) A change to any other good of subheading 2841.90 from aluminates of subheading 2841.90 or any other subheading.
2842.10	(1) A change to double or complex silicates, including chemically defined aluminosilicates, of subheading 2842.10 from non-chemically defined aluminosilicates of subheading 2842.10 or any other subheading; (2) A change to non-chemically defined aluminosilicates of subheading 2842.10 from any other chapter, except from Chapters 28 through 38; or (3) A change to non-chemically defined aluminosilicates of subheading 2842.10 from double or complex silicates, including chemically defined aluminosilicates, of subheading 2842.10 or any other subheading within Chapters 28 through 38, 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 percent where the transaction value method is used, or (b) 50 percent where the net cost method is used.
2842.90	(1) A change to fulminates, cyanates or thiocyanates of subheading 2842.90 from any other good of subheading 2842.90 or any other subheading; or (2) A change to any other good of subheading 2842.90 from fulminates, cyanates or thiocyanates of subheading 2842.90 or any other subheading.
2843.10-2850.00	A change to subheadings 2843.10 through 2850.00 from any other subheading, including another subheading within that group.
28.52	(1) A change to mercury oxide or hydroxide of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2825.90;

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- (2) A change to mercury fluoride of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2826.19;
- (3) A change to mercury fluorosilicates of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2826.90;
- (4) A change to mercury chloride of heading 28.52 from barium chloride of subheading 2827.39, any other good of heading 28.52 or any other heading, except from any other good of subheading 2827.39;
- (5) A change to mercury oxychloride of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2827.49;
- (6) A change to mercury bromide or mercury oxybromide of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2827.59;
- (7) A change to mercury iodide or mercury oxide of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2827.60;
- (8) A change to mercury chlorite, mercury hypochlorite or mercury hypobromite of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2828.90;
- (9) A change to mercurous chlorate of heading 28.52 from any other chapter, except from Chapters 29 through 38; or
- (10) A change to mercurous chlorate of heading 28.52 from any other good of heading 28.52 or any other heading within Chapters 28 through 38, whether or not there is also a change from any other chapter, except from subheading 2829.19, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used;
- (11) A change to mercury perchlorate, mercury bromate, mercury perbromate, mercury iodate or mercury periodate of heading 28.52 from any other chapter, except from Chapters 29 through 38;
- (12) A change to mercury perchlorate, mercury bromate, mercury perbromate, mercury iodate or mercury periodate of heading 28.52 from any other good of heading 28.52 or any other heading within Chapters 28 through 38, whether or not there is also a change from any other chapter, except from subheading 2829.90, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used;
- (13) A change to mercury sulphide or mercury polysulphide of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2830.90;
- (14) A change to mercury sulphite of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2832.20;
- (15) A change to mercury sulphate of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2833.29;
- (16) A change to mercurous nitrite of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2834.10;
- (17) A change to mercury nitrate of heading 28.52 from bismuth nitrates of subheading 2834.29, any other good of heading 28.52 or any other heading, except from any other good of subheading 2834.29;
- (18) A change to phosphates of mercury of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2835.29;
- (19) A change to polyphosphates of mercury of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2835.39;
- (20) A change to mercury carbonate of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2836.99;
- (21) A change to mercury oxycyanide or mercury cyanide of heading 28.52 from any other good of heading 28.52 or any other subheading, except from subheading 2837.19;
- (22) A change to complex cyanides of mercury of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2837.20;
- (23) A change to mercuric fulminate, mercury thiocyanate or mercury cyanate of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2842.90;

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- (24)** A change to mercury chromate or mercury dichromate of heading 28.52 from potassium dichromate of subheading 2841.50, any other good of heading 28.52 or any other heading, except from any other good of subheading 2841.50;
- (25)** A change to double or complex salts of mercury of heading 28.52 from non-chemically defined aluminosilicates of subheading 2842.10, any other good of heading 28.52 or any other heading, except from any other good of subheading 2842.10;
- (26)** A change to other salts of mercury of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2842.90;
- (27)** A change to precious metal compounds containing mercury of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2843.90;
- (28)** A change to ammonium mercuric chloride (ammonium chloromercurate), mercury hydrides, mercury azides or mercury nitride of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2850.00;
- (29)** A change to aminomercuric chloride or other inorganic compounds of mercury of heading 28.52 from any other chapter, except from Chapters 29 through 38; or
- (30)** A change to aminomercuric chloride or other inorganic compounds of mercury of heading 28.52 from any other good of heading 28.52 or any other heading within Chapters 28 through 38, whether or not there is also a change from any other chapter, except from subheading 2853.00, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (31)** A change to mercury phenate or mercury phenol and its salts of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2907.11;
- (32)** A change to mercuric sodium p-phenolsulfonate or mercury derivatives containing only sulfo groups, their salts and esters of heading 28.52 from any other good of heading 28.52 or any other heading, except from heading 29.07 or subheading 2908.99; or
- (33)** A change to mercuric sodium p-phenolsulfonate or mercury derivatives containing only sulfo groups, their salts and esters of heading 28.52 from heading 29.07, whether or not there is also a change from any other good of heading 28.52 or any other heading, except from subheading 2908.99, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (34)** A change to hydroxymercuri-o-nitrophenol, sodium salt or 5-methyl-2-nitro-7-oxa-8-mercurabicyclo[4.2.0]octa-1,3,5-triene or halogenated, nitrated or nitrosated derivatives of phenols or phenol-alcohols of mercury of heading 28.52 from any other good of heading 28.52 or any other heading, except from heading 29.07 or subheading 2908.99; or
- (35)** A change to hydroxymercuri-o-nitrophenol, sodium salt or 5-methyl-2-nitro-7-oxa-8-mercurabicyclo[4.2.0]octa-1,3,5-triene or halogenated, nitrated or nitrosated derivatives of phenols or phenol-alcohols of mercury of heading 28.52 from heading 29.07, whether or not there is also a change from any other good of heading 28.52 or any other heading, except from subheading 2908.99, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (36)** A change to mercury pentanedione or other acyclic ketones without other oxygen function of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2914.19;
- (37)** A change to mercury acetates of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2915.21 or 2915.29; or
- (38)** A change to mercury acetates of heading 28.52 from subheading 2915.21, whether or not there is also a change from any other good of heading 28.52 or any other heading, except from subheading 2915.29, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (39)** A change to mercury oleate of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2915.90;

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- (40)** A change to octadecenoic acid mercury salt or oleic, linoleic or linolenic acids of mercury, their salts or esters of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2916.15;
- (41)** A change to mercuric lactate of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2918.11;
- (42)** A change to mercuric salicylate of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2918.21;
- (43)** A change to mercuric succinimide, carboximide function compounds of mercury or imine function compounds of mercury of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheadings 2925.12 through 2925.19;
- (44)** A change to thioerfonate sodium of heading 28.52 from any other good of heading 28.52 or any other heading, except from subheading 2930.90;
- (45)** A change to organo-inorganic-mercury compounds of heading 28.52 from any other good of heading 28.52 or any other heading, except from heading 29.31;
- (46)** A change to 2-7-dibromo-4-hydroxymercurifluorescein, disodium salt or other heterocyclic compounds with oxygen hetero-atom(s) of heading 28.52 from any other heading, except from heading 29.32; or
- (47)** A change to 2-7-dibromo-4-hydroxymercurifluorescein, disodium salt or other heterocyclic compounds with oxygen hetero-atom(s) of heading 28.52 from subheadings 2932.11 through 2932.94, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (48)** A change to nucleic acids and their salts of mercury of heading 28.52 from any other good of heading 28.52 or any other heading, except from heterocyclic compounds of mercury of heading 28.52 or subheadings 2934.91 through 2934.99;
- (49)** A change to nucleic acids of mercury of heading 28.52 from any other good of heading 28.52 or other heterocyclic compounds of subheadings 2934.91 through 2934.99;
- (50)** A change to colloidal mercury of heading 28.52 from any other good of heading 28.52 or any other heading, except from heading 30.03 or subheading 3006.92; or
- (51)** A change to colloidal mercury of heading 28.52 from heading 30.03, whether or not there is also a change from any other good of heading 28.52 or any other heading, except from subheading 3006.92, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.

28.53

- (1)** A change to heading 28.53 from any other chapter, except from Chapters 29 through 38; or
- (2)** A change to heading 28.53 from any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.

SOR/96-27, s. 1; SOR/2002-27, ss. 10 to 14, 99; SOR/2009-188, ss. 12 to 22.

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2901.10-2901.29

A change to subheadings 2901.10 through 2901.29 from any other subheading, including another subheading within that group.

2902.11-2902.44

A change to subheadings 2902.11 through 2902.44 from any other subheading, including another subheading within that group.

2902.50

- (1)** A change to subheading 2902.50 from any other subheading, except from subheading 2902.60; or
- (2)** A change to subheading 2902.50 from subheading 2902.60, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.

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- 2902.60-2902.90 A change to subheadings 2902.60 through 2902.90 from any other subheading, including another subheading within that group.
- 2903.11-2903.15 **(1)** A change to subheadings 2903.11 through 2903.15 from any other subheading, including another subheading within that group, except from headings 29.01 through 29.02; or
(2) A change to subheadings 2903.11 through 2903.15 from headings 29.01 through 29.02, whether or not there is also a change from any other subheading, including another subheading within subheadings 2903.11 through 2903.15, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2903.19 **(1)** A change to 1,2-dichloropropane (propylene dichloride) or dichlorobutanes of subheading 2903.19 from other saturated chlorinated derivatives of acyclic hydrocarbons of subheading 2903.19 or any other subheading, except from headings 29.01 through 29.02;
(2) A change to 1,2-dichloropropane (propylene dichloride) or dichlorobutanes of subheading 2903.19 from headings 29.01 through 29.02, whether or not there is also a change from other saturated chlorinated derivatives of acyclic hydrocarbons of subheading 2903.19 or any other subheading, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
(3) A change to other saturated chlorinated derivatives of acyclic hydrocarbons of subheading 2903.19 from 1,2-dichloropropane (propylene dichloride) or dichlorobutanes of subheading 2903.19 or any other subheading, except from headings 29.01 through 29.02; or
(4) A change to other saturated chlorinated derivatives of acyclic hydrocarbons of subheading 2903.19 from headings 29.01 through 29.02, whether or not there is also a change from 1,2-dichloropropane (propylene dichloride) or dichlorobutanes of subheading 2903.19 or any other subheading, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2903.21-2903.29 **(1)** A change to subheadings 2903.21 through 2903.29 from any other subheading, including another subheading within that group, except from headings 29.01 through 29.02; or
(2) A change to subheadings 2903.21 through 2903.29 from headings 29.01 through 29.02, whether or not there is also a change from any other subheading, including another subheading within subheadings 2903.21 through 2903.29, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2903.31-2903.39 **(1)** A change to subheadings 2903.31 through 2903.39 from any subheading outside that group, except from headings 29.01 through 29.02; or
(2) A change to subheadings 2903.31 through 2903.39 from headings 29.01 through 29.02, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2903.41-2903.51 **(1)** A change to subheadings 2903.41 through 2903.51 from any other subheading, including another subheading within that group, except from headings 29.01 through 29.02; or
(2) A change to subheadings 2903.41 through 2903.51 from headings 29.01 through 29.02, whether or not there is also a change from any other subheading, including another subheading within subheadings 2903.41 through 2903.51, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2903.52-2903.59 **(1)** A change to subheadings 2903.52 through 2903.59 from any subheading outside that group, except from headings 29.01 through 29.02; or
(2) A change to subheadings 2903.52 through 2903.59 from headings 29.01 through 29.02, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than:

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- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2903.61-2903.69 (1) A change to subheadings 2903.61 through 2903.69 from any other subheading, including another subheading within that group, except from headings 29.01 through 29.02; or
(2) A change to subheadings 2903.61 through 2903.69 from headings 29.01 through 29.02, whether or not there is also a change from any other subheading, including another subheading within subheadings 2903.61 through 2903.69, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2904.10-2904.90 (1) A change to subheadings 2904.10 through 2904.90 from any other subheading, including another subheading within that group, except from headings 29.01 through 29.03; or
(2) A change to subheadings 2904.10 through 2904.90 from headings 29.01 through 29.03, whether or not there is also a change from any other subheading, including another subheading within subheadings 2904.10 through 2904.90, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2905.11-2905.17 A change to subheadings 2905.11 through 2905.17 from any other subheading, including another subheading within that group.
- 2905.19 (1) A change to pentanol (amyl alcohol) or isomers thereof of subheading 2905.19 from any other good of subheading 2905.19 or any other subheading; or
(2) A change to any other good of subheading 2905.19 from pentanol (amyl alcohol) or isomers thereof of subheading 2905.19 or any other subheading.
- 2905.22-2905.49 A change to subheadings 2905.22 through 2905.49 from any other subheading, including another subheading within that group.
- 2905.51-2905.59 A change to subheadings 2905.51 through 2905.59 from any subheading outside that group.
- 2906.11-2906.13 A change to subheadings 2906.11 through 2906.13 from any other subheading, including another subheading within that group.
- 2906.19 (1) A change to terpineols of subheading 2906.19 from any other good of subheading 2906.19 or any other subheading; or
(2) A change to any other good of subheading 2906.19 from terpineols of subheading 2906.19 or any other subheading.
- 2906.21-2906.29 A change to subheadings 2906.21 through 2906.29 from any other subheading, including another subheading within that group.
- 2907.11-2907.15 A change to subheadings 2907.11 through 2907.15 from any other subheading, including another subheading within that group.
- 2907.19 (1) A change to xylenols or their salts of subheading 2907.19 from any other good of subheading 2907.19 or any other subheading; or
(2) A change to any other good of subheading 2907.19 from xylenols or their salts of subheading 2907.19 or any other subheading.
- 2907.21-2907.23 A change to subheadings 2907.21 through 2907.23 from any other subheading, including another subheading within that group.
- 2907.29 (1) A change to phenol-alcohols of subheading 2907.29 from polyphenols of subheading 2907.29 or any other subheading; or
(2) A change to polyphenols of subheading 2907.29 from phenol-alcohols of subheading 2907.29 or any other subheading.
- 2908.11-2908.19 (1) A change to subheadings 2908.11 through 2908.19 from any other heading, except from heading 29.07; or
(2) A change to subheadings 2908.11 through 2908.19 from heading 29.07 or any subheading outside that group within heading 29.08, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2908.91 (1) A change to subheading 2908.91 from any other heading, except from heading 29.07; or

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- (2)** A change to subheading 2908.91 from derivatives of phenols or phenol-alcohols containing only sulpho groups, their salts or esters of subheading 2908.99, subheadings 2908.11 through 2908.19 or heading 29.07, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used; or
- 2908.99 **(1)** A change to subheading 2908.99 from any other heading, except from heading 29.07;
- (2)** A change to derivatives of phenols or phenol-alcohols containing only sulpho groups, their salts or esters of subheading 2908.99 from any other good of subheading 2908.99, subheadings 2908.11 through 2908.91 or heading 29.07, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used; or
- (3)** A change to any other good of subheading 2908.99 from derivatives of phenols or phenol-alcohols containing only sulpho groups, their salts or esters of subheading 2908.99, subheadings 2908.11 through 2908.91 or heading 29.07, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2909.11-2909.20 **(1)** A change to subheadings 2909.11 through 2909.20 from any other heading; or
- (2)** A change to subheadings 2909.11 through 2909.20 from any other subheading within heading 29.09, including another subheading within that group, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2909.30 A change to subheading 2909.30 from any other subheading.
- 2909.41-2909.43 **(1)** A change to subheadings 2909.41 through 2909.43 from any other heading; or
- (2)** A change to subheadings 2909.41 through 2909.43 from any other subheading within heading 29.09, including another subheading within that group, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2909.44 **(1)** A change to monomethyl ethers of ethylene glycol or of diethylene glycol of subheading 2909.44 from any other heading;
- (2)** A change to monomethyl ethers of ethylene glycol or of diethylene glycol of subheading 2909.44 from any other good of subheading 2909.44 or any other subheading within heading 29.09, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (3)** A change to any other good of subheading 2909.44 from any other heading; or
- (4)** A change to any other good of subheading 2909.44 from monomethyl ethers of ethylene glycol or of diethylene glycol of subheading 2909.44 or any other subheading within heading 29.09, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2909.49-2909.60 **(1)** A change to subheadings 2909.49 through 2909.60 from any other heading; or
- (2)** A change to subheadings 2909.49 through 2909.60 from any other subheading within heading 29.09, including another subheading within that group, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.

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2910.10-2910.30	A change to subheadings 2910.10 through 2910.30 from any other subheading, including another subheading within that group.
2910.40-2910.90	A change to subheadings 2910.40 through 2910.90 from any subheading outside that group.
29.11	A change to heading 29.11 from any other heading.
2912.11	A change to subheading 2912.11 from any other subheading.
2912.12	(1) A change to subheading 2912.12 from any other subheading, except from subheading 2901.21; or (2) A change to subheading 2912.12 from subheading 2901.21, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
2912.19	(1) A change to butanal (butyraldehyde, normal isomer) of subheading 2912.19 from any other good of subheading 2912.19 or any other subheading; or (2) A change to any other good of subheading 2912.19 from butanal (butyraldehyde, normal isomer) of subheading 2912.19 or any other subheading.
2912.21-2912.50	A change to subheadings 2912.21 through 2912.50 from any other subheading, including another subheading within that group.
2912.60	(1) A change to subheading 2912.60 from any other subheading, except from subheading 2912.11; or (2) A change to subheading 2912.60 from subheading 2912.11, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
29.13	(1) A change to heading 29.13 from any other heading, except from heading 29.12; or (2) A change to heading 29.13 from heading 29.12, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
2914.11-2914.70	A change to subheadings 2914.11 through 2914.70 from any other subheading, including another subheading within that group.
2915.11	A change to subheading 2915.11 from any other subheading.
2915.12	(1) A change to subheading 2915.12 from any other subheading, except from subheading 2915.11; or (2) A change to subheading 2915.12 from subheading 2915.11, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
2915.13	A change to subheading 2915.13 from any other subheading.
2915.21	(1) A change to subheading 2915.21 from any other subheading, except from subheading 2912.12; or (2) A change to subheading 2915.21 from subheading 2912.12, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
2915.24	(1) A change to subheading 2915.24 from any other subheading, except from subheading 2915.21; or (2) A change to subheading 2915.24 from subheading 2915.21, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
2915.29	(1) A change to sodium acetate of subheading 2915.29 from any other good of subheading 2915.29 or any other subheading, except from subheading 2915.21; or (2) A change to sodium acetate of subheading 2915.29 from subheading 2915.21, whether or not there is also a change from any other good of subheading 2915.29 or any other subheading, provided there is a regional value content of not less than:

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- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used;
 - (3)** A change to cobalt acetates of subheading 2915.29 from any other good of subheading 2915.29 or any other subheading, except from subheading 2915.21; or
 - (4)** A change to cobalt acetates of subheading 2915.29 from subheading 2915.21, whether or not there is also a change from any other good of subheading 2915.29 or any other subheading, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used;
 - (5)** A change to any other good of subheading 2915.29 from sodium acetate of subheading 2915.29, cobalt acetates of subheading 2915.29 or any other subheading, except from subheading 2915.21; or
 - (6)** A change to any other good of subheading 2915.29 from subheading 2915.21, whether or not there is also a change from sodium acetate or cobalt acetates of subheading 2915.29 or any other subheading, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 2915.31 **(1)** A change to subheading 2915.31 from any other subheading, except from subheading 2915.21; or
- (2)** A change to subheading 2915.31 from subheading 2915.21, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used; or
 - (b) 50 per cent where the net cost method is used.
- 2915.32 A change to subheading 2915.32 from any other subheading.
- 2915.33 **(1)** A change to subheading 2915.33 from any other subheading, except from subheading 2915.21; or
- (2)** A change to subheading 2915.33 from subheading 2915.21, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 2915.36 **(1)** A change to subheading 2915.36 from isobutyl acetate or 2-ethoxyethyl acetate of subheading 2915.39 or any other subheading, except from subheading 2915.21 or any other good of subheading 2915.39; or
- (2)** A change to subheading 2915.36 from subheading 2915.21, whether or not there is also a change from isobutyl acetate or 2-ethoxyethyl acetate of subheading 2915.39 or any other subheading, except from any other good of subheading 2915.39, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 2915.39 **(1)** A change to 2-ethoxyethyl acetate of subheading 2915.39 from any other good of subheading 2915.39 or any other subheading;
- (2)** A change to isobutyl acetate of subheading 2915.39 from any other good of subheading 2915.39 or any other subheading, except from subheading 2915.21; or
- (3)** A change to isobutyl acetate of subheading 2915.39 from subheading 2915.21, whether or not there is also a change from any other good of subheading 2915.39 or any other subheading, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used;
- (4)** A change to any other good of subheading 2915.39 from isobutyl acetate or 2-ethoxyethyl acetate of subheading 2915.39 or any other subheading, except from subheading 2915.21 or 2915.36; or
- (5)** A change to any other good of subheading 2915.39 from subheading 2915.21, whether or not there is also a change from isobutyl acetate or 2-ethoxyethyl acetate of subheading 2915.39 or any other subheading, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 2915.40 **(1)** A change to subheading 2915.40 from any other subheading, except from subheading 2915.21; or

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- (2)** A change to subheading 2915.40 from subheading 2915.21, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2915.50-2915.70 A change to subheadings 2915.50 through 2915.70 from any other subheading, including another subheading within that group.
- 2915.90 **(1)** A change to subheading 2915.90 from any other subheading; or
(2) A change to valproic salts of subheading 2915.90 from valproic acids of subheading 2915.90.
- 2916.11-2916.39 A change to subheadings 2916.11 through 2916.39 from any other subheading, including another subheading within that group.
- 2917.11-2917.33 A change to subheadings 2917.11 through 2917.33 from any other subheading, including another subheading within that group.
- 2917.34 **(1)** A change to dibutyl orthophthalates of subheading 2917.34 from any other good of subheading 2917.34 or any other subheading; or
(2) A change to any other good of subheading 2917.34 from dibutyl orthophthalates of subheading 2917.34 or any other subheading.
- 2917.35-2917.39 A change to subheadings 2917.35 through 2917.39 from any other subheading, including another subheading within that group.
- 2918.11-2918.16 A change to subheadings 2918.11 through 2918.16 from any other subheading, including another subheading within that group.
- 2918.18 A change to subheading 2918.18 from phenylglycolic acid (mandelic acid), its salts or esters of subheading 2918.19 or any other subheading.
- 2918.19 **(1)** A change to phenylglycolic acid (mandelic acid), its salts or esters of subheading 2918.19 from any other good of subheading 2918.19 or any other subheading; or
(2) A change to any other good of subheading 2918.19 from phenylglycolic acid (mandelic acid), its salts or esters of subheading 2918.19 or any other subheading, except from subheading 2918.18.
- 2918.21 A change to subheading 2918.21 from any other subheading.
- 2918.22-2918.23 **(1)** A change to subheadings 2918.22 through 2918.23 from any other subheading, including another subheading within that group, except from subheading 2918.21; or
(2) A change to subheadings 2918.22 through 2918.23 from subheading 2918.21, whether or not there is also a change from any other subheading, including another subheading within that group, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2918.29-2918.30 **(1)** A change to subheadings 2918.29 through 2918.30 from any other subheading, including another subheading within that group; or
(2) A change to parabens of subheading 2918.29 from p-hydroxybenzoic acid of subheading 2918.29.
- 2918.91-2918.99 **(1)** A change to subheadings 2918.91 through 2918.99 from any subheading outside that group, except from subheading 2908.11, 2908.19 or 2915.40; or
(2) A change to subheadings 2918.91 through 2918.99 from subheading 2908.11, 2908.19 or 2915.40, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 29.19 A change to heading 29.19 from any other heading.
- 2920.11-2920.19 A change to subheadings 2920.11 through 2920.19 from any subheading outside that group.
- 2920.90 A change to subheading 2920.90 from any other subheading.
- 2921.11 **(1)** A change to subheading 2921.11 from any other heading, except from heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26; or
(2) A change to subheading 2921.11 from any other subheading within heading 29.21, or heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

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- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2921.19 (1) A change to diethylamine or its salts of subheading 2921.19 from any other heading, except from heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26; or
(2) A change to diethylamine or its salts of subheading 2921.19 from any other good of subheading 2921.19 or any other subheading within heading 29.21, or heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used; or
(3) A change to any other good of subheading 2921.19 from diethylamine or its salts of subheading 2921.19 or any other subheading.
- 2921.21-2921.29 (1) A change to subheadings 2921.21 through 2921.29 from any other heading, except from heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26; or
(2) A change to subheadings 2921.21 through 2921.29 from any other subheading within heading 29.21, including another subheading within that group, or heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2921.30 A change to subheading 2921.30 from any other subheading.
- 2921.41-2921.45 (1) A change to subheadings 2921.41 through 2921.45 from any other heading, except from heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26; or
(2) A change to subheadings 2921.41 through 2921.45 from any other subheading within heading 29.21, including another subheading within that group, or heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2921.46-2921.49 (1) A change to subheadings 2921.46 through 2921.49 from any other heading, except from heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26; or
(2) A change to subheadings 2921.46 through 2921.49 from any subheading outside that group within heading 29.21 or heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2921.51-2921.59 (1) A change to subheadings 2921.51 through 2921.59 from any other heading, except from heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26; or
(2) A change to subheadings 2921.51 through 2921.59 from any other subheading within heading 29.21, including another subheading within that group, or heading 29.01, 29.02, 29.04, 29.16, 29.17 or 29.26, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2922.11-2922.13 (1) A change to subheadings 2922.11 through 2922.13 from any other heading, except from headings 29.05 through 29.21; or
(2) A change to subheadings 2922.11 through 2922.13 from any other subheading within heading 29.22, including another subheading within that group, or headings 29.05 through 29.21, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2922.14-2922.19 (1) A change to subheadings 2922.14 through 2922.19 from any other heading, except from headings 29.05 through 29.21; or

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- (2)** A change to subheadings 2922.14 through 2922.19 from any subheading outside that group within heading 29.22 or headings 29.05 through 29.21, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2922.21 **(1)** A change to subheading 2922.21 from any other heading, except from headings 29.05 through 29.21; or
- (2)** A change to subheading 2922.21 from any other subheading within heading 29.22, or headings 29.05 through 29.21, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2922.29 **(1)** A change to anisidines, dianisidines, phenetidines, or their salts of subheading 2922.29 from any other heading, except from headings 29.05 through 29.21; or
- (2)** A change to anisidines, dianisidines, phenetidines, or their salts of subheading 2922.29 from any other good of subheading 2922.29, any other subheading within heading 29.22, or headings 29.05 through 29.21, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (3)** A change to any other good of subheading 2922.29 from any other heading, except from headings 29.05 through 29.21; or
- (4)** A change to any other good of subheading 2922.29 from anisidines, dianisidines, phenetidines, or their salts of subheading 2922.29, any other subheading within heading 29.22, or headings 29.05 through 29.21, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2922.31-2922.39 **(1)** A change to subheadings 2922.31 through 2922.39 from any other heading, except from headings 29.05 through 29.21; or
- (2)** A change to subheadings 2922.31 through 2922.39 from any subheading outside that group within heading 29.22 or headings 29.05 through 29.21, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2922.41-2922.43 **(1)** A change to subheadings 2922.41 through 2922.43 from any other heading, except from headings 29.05 through 29.21; or
- (2)** A change to subheadings 2922.41 through 2922.43 from any other subheading within heading 29.22, including another subheading within that group, or headings 29.05 through 29.21, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2922.44-2922.49 **(1)** A change to subheadings 2922.44 through 2922.49 from any other heading, except from headings 29.05 through 29.21; or
- (2)** A change to subheadings 2922.44 through 2922.49 from any subheading outside that group within heading 29.22 or headings 29.05 through 29.21, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2922.50 **(1)** A change to subheading 2922.50 from any other heading, except from headings 29.05 through 29.21; or

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- (2)** A change to subheading 2922.50 from any other subheading within heading 29.22 or headings 29.05 through 29.21, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2923.10-2923.90 A change to subheadings 2923.10 through 2923.90 from any other subheading, including another subheading within that group.
- 2924.11-2924.19 A change to subheadings 2924.11 through 2924.19 from any subheading outside that group.
- 2924.21 **(1)** A change to subheading 2924.21 from any other subheading, except from subheading 2917.20; or **(2)** A change to subheading 2924.21 from subheading 2917.20, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2924.23 **(1)** A change to subheading 2924.23 from any other subheading, except from subheading 2917.20 or 2924.24 through 2924.29; **(2)** A change to 2-acetamidobenzoic acid (N-acetylanthranilic acid) of subheading 2924.23 from its salts of subheading 2924.23 or subheading 2917.20 or 2924.24 through 2924.29, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- (3)** A change to salts of subheading 2924.23 from 2-acetamidobenzoic acid (N-acetylanthranilic acid) of subheading 2924.23 or subheading 2917.20 or 2924.24 through 2924.29, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2924.24-2924.29 **(1)** A change to subheadings 2924.24 through 2924.29 from any subheading outside that group, except from subheading 2917.20 or 2924.23; or **(2)** A change to subheadings 2924.24 through 2924.29 from subheading 2917.20 or 2-acetamidobenzoic acid (N-acetylanthranilic acid) of subheading 2924.23, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2925.11 A change to subheading 2925.11 from any other subheading.
- 2925.12-2925.19 A change to subheadings 2925.12 through 2925.19 from any subheading outside that group.
- 2925.21-2925.29 A change to subheadings 2925.21 through 2925.29 from any subheading outside that group.
- 2926.10-2926.20 A change to subheadings 2926.10 through 2926.20 from any other subheading, including another subheading within that group.
- 2926.30-2926.90 A change to subheadings 2926.30 through 2926.90 from any subheading outside that group.
- 29.27-29.28 A change to headings 29.27 through 29.28 from any other heading, including another heading within that group.
- 2929.10-2929.90 **(1)** A change to subheadings 2929.10 through 2929.90 from any other subheading, including another subheading within that group, except from heading 29.21; or **(2)** A change to subheadings 2929.10 through 2929.90 from heading 29.21, whether or not there is also a change from any other subheading, including another subheading within that group, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 2930.20-2930.40 A change to subheadings 2930.20 through 2930.40 from any other subheading, including another subheading within that group.
- 2930.50 A change to subheading 2930.50 from any other subheading, except from subheading 2930.90.
- 2930.90 **(1)** A change to dithiocarbonates (xanthates) of subheading 2930.90 from any other good of subheading 2930.90 or any other subheading; or

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- (2)** A change to any other good of subheading 2930.90 from dithiocarbonates (xanthates) of subheading 2930.90 or any other subheading, except from subheading 2930.50.
- 29.31 A change to heading 29.31 from any other heading.
- 2932.11-2932.94 **(1)** A change to subheadings 2932.11 through 2932.94 from any other heading; or
(2) A change to subheadings 2932.11 through 2932.94 from any other subheading within heading 29.32, including another subheading within that group, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2932.95-2932.99 **(1)** A change to subheadings 2932.95 through 2932.99 from any other heading; or
(2) A change to subheadings 2932.95 through 2932.99 from any subheading outside that group within heading 29.32, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2933.11-2933.32 **(1)** A change to subheadings 2933.11 through 2933.32 from any other heading; or
(2) A change to subheadings 2933.11 through 2933.32 from any other subheading within heading 29.33, including another subheading within that group, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2933.33-2933.39 **(1)** A change to subheadings 2933.33 through 2933.39 from any other heading; or
(2) A change to subheadings 2933.33 through 2933.39 from any subheading outside that group within heading 29.33, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2933.41-2933.49 **(1)** A change to subheadings 2933.41 through 2933.49 from any other heading; or
(2) A change to subheadings 2933.41 through 2933.49 from any subheading outside that group within heading 29.33, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2933.52-2933.54 **(1)** A change to subheadings 2933.52 through 2933.54 from any other heading; or
(2) A change to subheadings 2933.52 through 2933.54 from any subheading outside that group within heading 29.33, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2933.55-2933.59 **(1)** A change to subheadings 2933.55 through 2933.59 from any other heading; or
(2) A change to subheadings 2933.55 through 2933.59 from any subheading outside that group within heading 29.33, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2933.61-2933.69 **(1)** A change to subheadings 2933.61 through 2933.69 from any other heading; or
(2) A change to subheadings 2933.61 through 2933.69 from any other subheading within heading 29.33, including another subheading within that group, 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 per cent where the transaction value method is used, or

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- (b) 50 per cent where the net cost method is used.
- 2933.71 (1) A change to subheading 2933.71 from any other chapter, except from Chapters 28 through 38; or
(2) A change to subheading 2933.71 from any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2933.72-2933.79 (1) A change to subheadings 2933.72 through 2933.79 from any other heading; or
(2) A change to subheadings 2933.72 through 2933.79 from any subheading outside that group within heading 29.33, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2933.91-2933.99 (1) A change to subheadings 2933.91 through 2933.99 from any other heading; or
(2) A change to subheadings 2933.91 through 2933.99 from any subheading outside that group within heading 29.33, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2934.10-2934.30 A change to subheadings 2934.10 through 2934.30 from any other subheading, including another subheading within that group.
- 2934.91-2934.99 (1) A change to subheadings 2934.91 through 2934.99 from any subheading outside that group; or
(2) A change to nucleic acids of subheadings 2934.91 through 2934.99 from other heterocyclic compounds of subheadings 2934.91 through 2934.99.
- 29.35 A change to heading 29.35 from any other heading.
- 2936.21-2936.29 (1) A change to subheadings 2936.21 through 2936.29 from any other heading; or
(2) A change to subheadings 2936.21 through 2936.29 from any other subheading within that group or subheading 2936.90, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2936.90 (1) A change to unmixed provitamins of subheading 2936.90 from any other heading; or
(2) A change to unmixed provitamins of subheading 2936.90 from any other good of subheading 2936.90 or subheadings 2936.21 through 2936.29, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used;
(3) A change to any other good of subheading 2936.90 from any other heading; or
(4) A change to any other good of subheading 2936.90 from unmixed provitamins of subheading 2936.90 or subheadings 2936.21 through 2936.29, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2937.11-2937.90 (1) A change to subheadings 2937.11 through 2937.90 from any other chapter, except from Chapters 28 through 38; or
(2) A change to subheadings 2937.11 through 2937.90 from any other subheading within Chapters 28 through 38, including another subheading 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

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- 2938.10-2938.90 **(1)** A change to subheadings 2938.10 through 2938.90 from any other heading, except from heading 29.40; or
(2) A change to subheadings 2938.10 through 2938.90 from any other subheading within that group or heading 29.40, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2939.11 **(1)** A change to concentrates of poppy straw of subheading 2939.11 from any other subheading, except from Chapter 13; or
(2) A change to any other good of subheading 2939.11 from concentrates of poppy straw of subheading 2939.11 or any other subheading, except from subheading 2939.19.
- 2939.19 A change to subheading 2939.19 from concentrates of poppy straw of subheading 2939.11 or any other subheading, except from any other good of subheading 2939.11.
- 2939.20 **(1)** A change to quinine or its salts of subheading 2939.20 from any other good of subheading 2939.20 or any other subheading; or
(2) A change to any other good of subheading 2939.20 from quinine or its salts of subheading 2939.20 or any other subheading.
- 2939.30-2939.42 A change to subheadings 2939.30 through 2939.42 from any other subheading, including another subheading within that group.
- 2939.43-2939.49 A change to subheadings 2939.43 through 2939.49 from any subheading outside that group.
- 2939.51-2939.59 A change to subheadings 2939.51 through 2939.59 from any subheading outside that group.
- 2939.61-2939.69 A change to subheadings 2939.61 through 2939.69 from any other subheading, including another subheading within that group.
- 2939.91-2939.99 **(1)** A change to subheadings 2939.91 through 2939.99 from any subheading outside that group;
(2) A change to nicotine or its salts of subheading 2939.99 from any other good of subheading 2939.99; or
(3) A change to any other good of subheading 2939.99 from nicotine or its salts of subheading 2939.99.
- 29.40 **(1)** A change to heading 29.40 from any other heading, except from heading 29.38; or
(2) A change to heading 29.40 from heading 29.38, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 2941.10-2941.90 **(1)** A change to subheadings 2941.10 through 2941.90 from any other chapter, except from Chapters 28 through 38; or
(2) A change to subheadings 2941.10 through 2941.90 from any other subheading within Chapters 28 through 38, including another subheading 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 29.42 **(1)** A change to heading 29.42 from any other chapter, except from Chapters 28 through 38; or
(2) A change to heading 29.42 from any other heading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

SOR/96-27, s. 1; SOR/97-206, ss. 7, 8; SOR/2002-27, ss. 15 to 29, 99; SOR/2003-24, s. 4; SOR/2009-188, ss. 23 to 40.

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- 3001.20 **(1)** A change to subheading 3001.20 from any other heading, except from subheading 3006.92; or
(2) A change to subheading 3001.20 from any other subheading within heading 30.01, whether or not there is also a change from any other heading, except from subheading 3006.92, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or

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Pharmaceutical Products

- (b)** 50 per cent where the net cost method is used.
- 3001.90 **(1)** A change to dried glands or other dried organs of subheading 3001.90 from any other heading, except from subheading 3006.92; or
- (2)** A change to dried glands or other dried organs of subheading 3001.90 from any other good of subheading 3001.90 or any other subheading within heading 30.01, whether or not there is also a change from any other heading, except from subheading 3006.92, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used; or
- (3)** A change to any other good of subheading 3001.90 from dried glands or other dried organs of subheading 3001.90 or any other subheading, except from subheading 3006.92.
- 3002.10-3002.90 A change to subheadings 3002.10 through 3002.90 from any other subheading, including another subheading within that group, except from subheading 3006.92.
- 3003.10-3003.90 **(1)** A change to subheadings 3003.10 through 3003.90 from any other heading, except from subheading 3006.92; or
- (2)** A change to subheadings 3003.10 through 3003.90 from any other subheading within heading 30.03, whether or not there is also a change from any other heading, except from subheading 3006.92, provided there is a regional value content of not less than:
- (a)** 60 percent where the transaction value method is used, or
- (b)** 50 percent where the net cost method is used.
- 3004.10-3004.31 **(1)** A change to subheadings 3004.10 through 3004.31 from any other heading, except from heading 30.03 or subheading 3006.92; or
- (2)** A change to subheadings 3004.10 through 3004.31 from heading 30.03 or any other subheading within heading 30.04, including another subheading within that group, whether or not there is also a change from any other heading, except from subheading 3006.92, provided there is a regional value content of not less than:
- (a)** 60 percent where the transaction value method is used, or
- (b)** 50 percent where the net cost method is used.
- 3004.32 **(1)** A change to hormone derivatives of corticosteroid hormones of subheading 3004.32 from corticosteroid hormones or structural analogues of corticosteroid hormones of subheading 3004.32 or any other subheading, except from subheading 3004.39 or 3006.92;
- (2)** A change to structural analogues of corticosteroid hormones of subheading 3004.32 from corticosteroid hormones or derivatives of subheading 3004.32 or any other subheading, except from subheading 3004.39 or 3006.92;
- (3)** A change to any other good of subheading 3004.32 from any other heading, except from heading 30.03 or subheading 3006.92; or
- (4)** A change to any other good of subheading 3004.32 from hormone derivatives or structural analogues of corticosteroid hormones of subheading 3004.32, heading 30.03 or any other subheading within heading 30.04, whether or not there is also a change from any other heading, except from subheading 3006.92, provided there is a regional value content of not less than:
- (a)** 60 percent where the transaction value method is used, or
- (b)** 50 percent where the net cost method is used.
- 3004.39 A change to subheading 3004.39 from any other subheading, except from subheading 3006.92.
- 3004.40-3004.50 **(1)** A change to subheadings 3004.40 through 3004.50 from any other heading, except from heading 30.03 or subheading 3006.92; or
- (2)** A change to subheadings 3004.40 through 3004.50 from heading 30.03 or any other subheading within heading 30.04, including another subheading within that group, whether or not there is also a change from any other heading, except from subheading 3006.92, provided there is a regional value content of not less than
- (a)** 60 percent where the transaction value method is used, or
- (b)** 50 percent where the net cost method is used.
- 3004.90 A change to subheading 3004.90 from any other subheading, except from subheading 3006.92.
- 3005.10-3005.90 **(1)** A change to subheadings 3005.10 through 3005.90 from any other heading, except from subheading 3006.92; or

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- (2)** A change to subheadings 3005.10 through 3005.90 from any other subheading within heading 30.05, whether or not there is also a change from any other heading, except from subheading 3006.92, provided there is a regional value content of not less than:
- (a)** 60 percent where the transaction value method is used, or
 - (b)** 50 percent where the net cost method is used.
- 3006.10 **(1)** A change to subheading 3006.10 from any other heading; or
- (2)** A change to subheading 3006.10 from any other subheading within heading 30.06, except from subheading 3006.92, 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 percent where the transaction value method is used, or
 - (b)** 50 percent where the net cost method is used.
- 3006.20 A change to subheading 3006.20 from any other subheading, except from subheading 3006.92.
- 3006.30-3006.60 **(1)** A change to subheadings 3006.30 through 3006.60 from any other heading; or
- (2)** A change to subheadings 3006.30 through 3006.60 from any other subheading within heading 30.06, including another subheading within that group, except from subheading 3006.92, 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 percent where the transaction value method is used, or
 - (b)** 50 percent where the net cost method is used.
- 3006.70 **(1)** A change to subheading 3006.70 from any other chapter, except from Chapters 28 through 38; or
- (2)** A change to subheading 3006.70 from any other subheading within Chapters 28 through 38, except from subheading 3006.92, 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 percent where the transaction value method is used, or
 - (b)** 50 percent where the net cost method is used.
- 3006.91 A change to subheading 3006.91 from any other heading, except from subheading 3006.92, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 3006.92 A change to subheading 3006.92 from any other chapter.

SOR/96-27, s. 1; SOR/2002-27, ss. 30 to 42; SOR/2009-188, ss. 41 to 44.

Chapter 31

Fertilizers

- 31.01 A change to heading 31.01 from any other heading.
- 3102.10-3102.80 A change to subheadings 3102.10 through 3102.80 from any other subheading, including another subheading within that group.
- 3102.90 **(1)** A change to calcium cyanamide of subheading 3102.90 from any other good of subheading 3102.90 or any other subheading; or
- (2)** A change to any other good of subheading 3102.90 from calcium cyanamide of subheading 3102.90 or any other subheading.
- 3103.10 A change to subheading 3103.10 from any other subheading.
- 3103.90 **(1)** A change to basic slag of subheading 3103.90 from any other good of subheading 3103.90 or any other subheading; or
- (2)** A change to any other good of subheading 3103.90 from basic slag of subheading 3103.90 or any other subheading.
- 3104.20-3104.30 A change to subheadings 3104.20 through 3104.30 from any other subheading, including another subheading within that group.
- 3104.90 **(1)** A change to carnallite, sylvite or other crude natural potassium salts of subheading 3104.90 from any other good of subheading 3104.90 or any other subheading; or
- (2)** A change to any other good of subheading 3104.90 from carnallite, sylvite or other crude natural potassium salts of subheading 3104.90 or any other subheading.

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Fertilizers

3105.10-3105.90

A change to subheadings 3105.10 through 3105.90 from any other subheading, including another subheading within that group.

SOR/96-27, s. 1; SOR/2002-27, s. 99; SOR/2009-188, s. 45.

Chapter 32

Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks

3201.10-3202.90

A change to subheadings 3201.10 through 3202.90 from any other subheading, including another subheading within that group.

32.03

A change to heading 32.03 from any other heading.

3204.11-3204.16

A change to subheadings 3204.11 through 3204.16 from any other subheading, including another subheading within that group.

3204.17

(1) For any colour, as defined under the Colour Index, identified in the following List of Colours, a change to subheading 3204.17 from any other subheading:

List of Colours

pigment yellow: 1, 3, 16, 55, 61, 62, 65, 73, 74, 75, 81, 97, 120, 151, 152, 154, 156, and 175

pigment orange: 4, 5, 13, 34, 36, 60, and 62

pigment red: 2, 3, 5, 12, 13, 14, 17, 18, 19, 22, 23, 24, 31, 32, 48, 49, 52, 53, 57, 63, 112, 119, 133, 146, 170, 171, 175, 176, 183, 185, 187, 188, 208, and 210; or

(2) For any colour, as defined under the Colour Index, not identified in the List of Colours:

(a) a change to subheading 3204.17 from any other subheading, except from within Chapter 29; or

(b) a change to subheading 3204.17 from any subheading within Chapter 29, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:

(i) 60 per cent where the transaction value method is used, or

(ii) 50 per cent where the net cost method is used.

3204.19

(1) A change to subheading 3204.19 from any other heading; or

(2) A change to subheading 3204.19 from any other subheading within heading 32.04, 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

3204.20-3204.90

(1) A change to subheadings 3204.20 through 3204.90 from any other chapter, except from Chapters 28 through 38; or

(2) A change to subheadings 3204.20 through 3204.90 from any other subheading within Chapters 28 through 38, including another subheading 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

32.05

A change to heading 32.05 from any other heading.

3206.11-3206.42

(1) A change to subheadings 3206.11 through 3206.42 from any other chapter, except from Chapters 28 through 31 or 33 through 38; or

(2) A change to subheadings 3206.11 through 3206.42 from any other subheading within Chapters 28 through 38, including another subheading 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

3206.49

(1) A change to pigments and preparations based on cadmium compounds of subheading 3206.49 from any other chapter, except from Chapters 28 through 31 or 33 through 38; or

(2) A change to pigments and preparations based on cadmium compounds of subheading 3206.49 from any other good of subheading 3206.49 or any other subheading within Chapters 28 through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

Chapter 32

Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(3) A change to pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides) of subheading 3206.49 from any other chapter, except from Chapters 28 through 31 or 33 through 38; or

(4) A change to pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides) of subheading 3206.49 from any other good of subheading 3206.49 or any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(5) A change to any other good of subheading 3206.49 from any other chapter, except from Chapters 28 through 31 or 33 through 38; or

(6) A change to any other good of subheading 3206.49 from pigments and preparations based on cadmium compounds or based on hexacyanoferrates (ferrocyanides and ferricyanides) of subheading 3206.49 or any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

3206.50

(1) A change to subheading 3206.50 from any other chapter, except from Chapters 28 through 31 or 33 through 38; or

(2) A change to subheading 3206.50 from any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

3207.10-3207.40

A change to subheadings 3207.10 through 3207.40 from any other subheading, including another subheading within that group.

32.08-32.10

A change to headings 32.08 through 32.10 from any heading outside that group.

32.11

A change to heading 32.11 from any other heading.

3212.10-3212.90

A change to subheadings 3212.10 through 3212.90 from any other subheading, including another subheading within that group.

32.13

A change to heading 32.13 from any other heading.

3214.10-3214.90

A change to subheadings 3214.10 through 3214.90 from any other subheading, including another subheading within that group.

32.15

A change to heading 32.15 from any other heading.

SOR/96-27, s. 1; SOR/2002-27, s. 99; SOR/2009-188, s. 46.

Chapter 33

Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations

3301.12-3301.13

(1) A change to subheadings 3301.12 through 3301.13 from any other chapter; or

(2) A change to subheadings 3301.12 through 3301.13 from any other subheading within Chapter 33, including another subheading 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 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

3301.19

(1) A change to essential oils of bergamot of subheading 3301.19 from any other good of subheading 3301.19 or any other subheading;

(2) A change to essential oils of lime of subheading 3301.19 from any other good of subheading 3301.19 or any other subheading;

(3) A change to any other good of subheading 3301.19 from any other chapter; or

(4) A change to any other good of subheading 3301.19 from essential oils of bergamot or of lime of subheading 3301.19 or any other subheading within Chapter 33, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

Chapter 33	Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations
	<p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
3301.24-3301.25	A change to subheadings 3301.24 through 3301.25 from any other subheading, including another subheading within that group.
3301.29	<p>(1) A change to essential oils of geranium, jasmine, lavender, lavandin or vetiver of subheading 3301.29 from any other good of subheading 3301.29 or any other subheading;</p> <p>(2) A change to any other good of subheading 3301.29 from any other chapter; or</p> <p>(3) A change to any other good of subheading 3301.29 from essential oils of geranium, jasmine, lavender, lavandin or vetiver of subheading 3301.29 or any other subheading within Chapter 33, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
3301.30-3301.90	<p>(1) A change to subheadings 3301.30 through 3301.90 from any other chapter; or</p> <p>(2) A change to subheadings 3301.30 through 3301.90 from any other subheading within Chapter 33, including another subheading 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:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
33.02	A change to heading 33.02 from any other heading, except from headings 22.07 through 22.08.
33.03	<p>(1) A change to heading 33.03 from any other chapter; or</p> <p>(2) A change to heading 33.03 from any other heading within Chapter 33, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
3304.10-3305.90	<p>(1) A change to subheadings 3304.10 through 3305.90 from any heading outside that group, except from headings 33.06 through 33.07; or</p> <p>(2) A change to subheadings 3304.10 through 3305.90 from any other subheading within that group or headings 33.06 through 33.07, whether or not there is also a change from any heading outside that group, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
3306.10	<p>(1) A change to subheading 3306.10 from any other heading, except from headings 33.04 through 33.05 or 33.07; or</p> <p>(2) A change to subheading 3306.10 from headings 33.04 through 33.05 or 33.07, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
3306.20	A change to subheading 3306.20 from any other subheading, except from headings 52.01 through 52.03, Chapter 54 or headings 55.01 through 55.07.
3306.90	<p>(1) A change to subheading 3306.90 from any other heading, except from headings 33.04 through 33.05 or 33.07; or</p> <p>(2) A change to subheading 3306.90 from headings 33.04 through 33.05 or 33.07, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
3307.10-3307.90	<p>(1) A change to subheadings 3307.10 through 3307.90 from any other heading, except from headings 33.04 through 33.06; or</p> <p>(2) A change to subheadings 3307.10 through 3307.90 from headings 33.04 through 33.06, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p>

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Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations

(b) 50 per cent where the net cost method is used.

SOR/96-27, s. 1; SOR/2002-27, s. 99; SOR/2009-188, ss. 47 to 50.

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

3401.11-3401.20

(1) A change to subheadings 3401.11 through 3401.20 from any other heading; or

(2) A change to subheadings 3401.11 through 3401.20 from any other subheading within heading 34.01, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

(a) 65 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

3401.30

(1) A change to subheading 3401.30 from any other subheading, except from subheading 3402.90; or

(2) A change to subheading 3401.30 from subheading 3402.90, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:

(a) 65 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

3402.11-3402.12

(1) A change to subheadings 3402.11 through 3402.12 from any other heading, except to linear alkylbenzene sulfonic acid or linear alkylbenzene sulfonates of subheading 3402.11 from linear alkylbenzene of heading 38.17; or

(2) A change to subheadings 3402.11 through 3402.12 from any other subheading, including another subheading within heading 34.02, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

(a) 65 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

3402.13

A change to subheading 3402.13 from any other subheading.

3402.19

(1) A change to subheading 3402.19 from any other heading; or

(2) A change to subheading 3402.19 from any other subheading within heading 34.02, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

(a) 65 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

3402.20-3402.90

(1) A change to subheadings 3402.20 through 3402.90 from any subheading outside that group, except from subheading 3401.30; or

(2) A change to subheadings 3402.20 through 3402.90 from any other subheading within that group or subheading 3401.30, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than:

(a) 65 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

3403.11-3403.99

A change to subheadings 3403.11 through 3403.99 from any other subheading, including another subheading within that group.

3404.20

A change to subheading 3404.20 from any other subheading.

3404.90

(1) A change to artificial waxes or prepared waxes of chemically modified lignite of subheading 3404.90 from any other good of subheading 3404.90 or any other subheading; or

(2) A change to any other good of subheading 3404.90 from artificial waxes or prepared waxes of chemically modified lignite of subheading 3404.90 or any other subheading.

3405.10-3405.40

A change to subheadings 3405.10 through 3405.40 from any other subheading, including another subheading within that group.

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

3405.90

- (1) A change to subheading 3405.90 from any other heading; or
- (2) A change to subheading 3405.90 from any other subheading within heading 34.05, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
- (a) 65 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

34.06-34.07

A change to headings 34.06 through 34.07 from any other heading, including another heading within that group.

SOR/96-27, s. 1; SOR/2002-27, ss. 43 to 45, 99; SOR/2009-188, s. 51.

Chapter 35

Albuminoidal Substances; Modified Starches; Glues; Enzymes

3501.10-3501.90

A change to subheadings 3501.10 through 3501.90 from any other subheading, including another subheading within that group.

3502.11-3502.19

A change to subheadings 3502.11 through 3502.19 from any subheading outside that group.

3502.20-3502.90

A change to subheadings 3502.20 through 3502.90 from any other subheading, including another subheading within that group.

35.03-35.04

A change to headings 35.03 through 35.04 from any other heading, including another heading within that group.

3505.10-3505.20

- (1) A change to subheadings 3505.10 through 3505.20 from any other heading; or
- (2) A change to subheadings 3505.10 through 3505.20 from any other subheading within heading 35.05, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
- (a) 65 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

3506.10-3506.99

- (1) A change to subheadings 3506.10 through 3506.99 from any other heading; or
- (2) A change to subheadings 3506.10 through 3506.99 from any other subheading within heading 35.06, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
- (a) 65 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

3507.10-3507.90

A change to subheadings 3507.10 through 3507.90 from any other subheading, including another subheading within that group.

SOR/96-27, s. 1; SOR/2002-27, s. 99.

Chapter 36

Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations

36.01-36.03

A change to headings 36.01 through 36.03 from any other heading, including another heading within that group.

3604.10-3604.90

- (1) A change to subheadings 3604.10 through 3604.90 from any other heading; or
- (2) A change to subheadings 3604.10 through 3604.90 from any other subheading within heading 36.04, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
- (a) 65 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

36.05

A change to heading 36.05 from any other heading.

3606.10

A change to subheading 3606.10 from any other subheading.

3606.90

- (1) A change to subheading 3606.90 from any other heading; or
- (2) A change to subheading 3606.90 from any other subheading within heading 36.06, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:
- (a) 65 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

SOR/96-27, s. 1; SOR/2002-27, s. 99.

Chapter 37	Photographic or Cinematographic Goods
37.01-37.03	A change to headings 37.01 through 37.03 from any other chapter.
37.04	A change to heading 37.04 from any other heading.
37.05-37.06	A change to headings 37.05 through 37.06 from any heading outside that group.
3707.10-3707.90	<p>(1) A change to subheadings 3707.10 through 3707.90 from any other chapter; or</p> <p>(2) A change to subheadings 3707.10 through 3707.90 from any other subheading within Chapter 37, including another subheading 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:</p> <ul style="list-style-type: none">(a) 65 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
SOR/96-27, s. 1; SOR/2002-27, s. 99.	
Chapter 38	Miscellaneous Chemical Products
3801.10-3801.90	A change to subheadings 3801.10 through 3801.90 from any other subheading, including another subheading within that group.
3802.10-3802.90	<p>(1) A change to subheadings 3802.10 through 3802.90 from any other heading; or</p> <p>(2) A change to subheadings 3802.10 through 3802.90 from any other subheading within heading 38.02, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
38.03-38.04	A change to headings 38.03 through 38.04 from any other heading, including another heading within that group.
3805.10	A change to subheading 3805.10 from any other subheading.
3805.90	<p>(1) A change to pine oil of subheading 3805.90 from any other good of subheading 3805.90 or any other subheading; or</p> <p>(2) A change to any other good of subheading 3805.90 from pine oil of subheading 3805.90 or any other subheading.</p>
3806.10-3806.90	A change to subheadings 3806.10 through 3806.90 from any other subheading, including another subheading within that group.
38.07	A change to heading 38.07 from any other heading.
38.08	<p>Note: A material, imported into the territory of a NAFTA country for use in the production of a good classified under heading 38.08, shall be treated as a material originating in the territory of a NAFTA country if:</p> <ul style="list-style-type: none">(a) such material is eligible, in the territories of both that NAFTA country and the NAFTA country to which territory the good is exported, for duty-free treatment at the most-favoured-nation rate of duty; or(b) the good is exported to the territory of the United States and such material would, if imported into the territory of the United States, be free of duty under a trade agreement that is not subject to a competitive need limitation. <p>A change to heading 38.08 from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used and the good contains no more than one active ingredient, or 80 per cent where the transaction value method is used and the good contains more than one active ingredient, or(b) 50 per cent where the net cost method is used and the good contains no more than one active ingredient, or 70 per cent where the net cost method is used and the good contains more than one active ingredient.
3809.10	<p>(1) A change to subheading 3809.10 from any other subheading, except from subheading 3505.10; or</p> <p>(2) A change to subheading 3809.10 from subheading 3505.10, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
3809.91-3809.92	A change to subheadings 3809.91 through 3809.92 from any other subheading, including another subheading within that group.

Chapter 38	Miscellaneous Chemical Products
3809.93	<p>(1) A change to subheading 3809.93 from any other heading; or</p> <p>(2) A change to subheading 3809.93 from any other subheading within heading 38.09, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
3810.10-3810.90	<p>(1) A change to subheadings 3810.10 through 3810.90 from any other chapter, except from Chapters 28 through 38; or</p> <p>(2) A change to subheadings 3810.10 through 3810.90 from any other subheading within Chapters 28 through 38, including another subheading 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:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
3811.11-3811.19	<p>(1) A change to subheadings 3811.11 through 3811.19 from any other chapter, except from Chapters 28 through 38; or</p> <p>(2) A change to subheadings 3811.11 through 3811.19 from any other subheading within Chapters 28 through 38, including another subheading 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:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
3811.21-3811.29	A change to subheadings 3811.21 through 3811.29 from any other subheading, including another subheading within that group.
3811.90	<p>(1) A change to subheading 3811.90 from any other chapter, except from Chapters 28 through 38; or</p> <p>(2) A change to subheading 3811.90 from any other subheading within Chapters 28 through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
3812.10-3812.30	<p>(1) A change to subheadings 3812.10 through 3812.30 from any other chapter, except from Chapters 28 through 38; or</p> <p>(2) A change to subheadings 3812.10 through 3812.30 from any other subheading within Chapters 28 through 38, including another subheading 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:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
38.13-38.14	A change to headings 38.13 through 38.14 from any other heading, including another heading within that group.
3815.11-3815.90	A change to subheadings 3815.11 through 3815.90 from any other subheading, including another subheading within that group.
38.16	<p>(1) A change to heading 38.16 from any other chapter, except from Chapters 28 through 38; or</p> <p>(2) A change to heading 38.16 from any other subheading within Chapters 28 through 38, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
38.17-38.19	A change to headings 38.17 through 38.19 from any other heading, including another heading within that group.
38.20	<p>(1) A change to heading 38.20 from any other heading, except from subheading 2905.31 or 2905.49; or</p> <p>(2) A change to heading 38.20 from subheading 2905.31 or 2905.49, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.

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Miscellaneous Chemical Products

- 38.21
- (1)** A change to prepared culture media for development of micro-organisms of heading 38.21 from any other good of heading 38.21 or any other heading, except from heading 35.03; or
- (2)** A change to prepared culture media for development of micro-organisms of heading 38.21 from heading 35.03, whether or not there is also a change from any other good of heading 38.21 or any other heading, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (3)** A change to any other good of heading 38.21 from any other chapter, except from Chapters 28 through 37; or
- (4)** A change to any other good of heading 38.21 from prepared culture media for development of micro-organisms of heading 38.21 or any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 38.22
- (1)** A change to certified reference materials of heading 38.22 from any other good of heading 38.22 or any other heading, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- (2)** A change to any other good of heading 38.22 from any other chapter, except from Chapters 28 through 38; or
- (3)** A change to any other good of heading 38.22 from any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 3823.11-3823.13
- A change to subheadings 3823.11 through 3823.13 from any other heading, except from heading 15.20.
- 3823.19
- A change to subheading 3823.19 from any other subheading.
- 3823.70
- A change to subheading 3823.70 from any other heading, except from heading 15.20.
- 3824.10
- A change to subheading 3824.10 from any other subheading.
- 3824.30
- (1)** A change to subheading 3824.30 from any other subheading, except from heading 28.49; or
- (2)** A change to subheading 3824.30 from heading 28.49, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 3824.40-3824.60
- A change to subheadings 3824.40 through 3824.60 from any other subheading, including another subheading within that group.
- 3824.71
- (1)** A change to subheading 3824.71 from any other chapter, except from Chapters 28 through 37;
- (2)** A change to mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine of subheading 3824.71 from any other good of subheading 3824.71 or any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used; or
- (3)** A change to any other good of subheading 3824.71 from mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine of subheading 3824.71 or any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 3824.72
- (1)** A change to subheading 3824.72 from any other chapter, except from Chapters 28 through 37;

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(2) A change to mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens of subheading 3824.72 from any other good of subheading 3824.72 or any other subheading within Chapters 28 through 38, except from mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens of subheading 3824.73, 3824.77 or 3824.79, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used; or

(3) A change to any other good of subheading 3824.72 from mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens of subheading 3824.72 or any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

3824.73

(1) A change to subheading 3824.73 from any other chapter, except from Chapters 28 through 37;

(2) A change to mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens of subheading 3824.73 from any other good of subheading 3824.73 or any other subheading within Chapters 28 through 38, except from mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens of subheading 3824.72, 3824.77 or 3824.79, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used; or

(3) A change to any other good of subheading 3824.73 from mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens of subheading 3824.73 or any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

3824.74

(1) A change to subheading 3824.74 from any other chapter, except from Chapters 28 through 37; or

(2) A change to subheading 3824.74 from any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

3824.75-3824.76

(1) A change to subheadings 3824.75 through 3824.76 from any other chapter, except from Chapters 28 through 37; or

(2) A change to subheadings 3824.75 through 3824.76 from any other subheading within Chapters 28 through 38 outside that group, except from subheading 3824.78, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

3824.77

(1) A change to subheading 3824.77 from any other chapter, except from Chapters 28 through 37;

(2) A change to mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens of subheading 3824.77 from any other good of subheading 3824.77 or any other subheading within Chapters 28 through 38, except from mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens of subheading 3824.72, 3824.73 or 3824.79, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used; or

(3) A change to any other good of subheading 3824.77 from mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens of subheading 3824.77 or any

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other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

3824.78

- (1) A change to subheading 3824.78 from any other chapter, except from Chapters 28 through 37; or
- (2) A change to subheading 3824.78 from any other subheading within Chapters 28 through 38, except from subheadings 3824.75 through 3824.76, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

3824.79

- (1) A change to subheading 3824.79 from any other chapter, except from Chapters 28 through 37;
- (2) A change to mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens of subheading 3824.79 from any other good of subheading 3824.79 or any other subheading within Chapters 28 through 38, except from mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens of subheading 3824.72, 3824.73 or 3824.77, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used; or
- (3) A change to any other good of subheading 3824.79 from mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens of subheading 3824.79 or any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

3824.81-3824.83

- (1) A change to subheadings 3824.81 through 3824.83 from any other chapter, except from Chapters 28 through 37; or
- (2) A change to subheadings 3824.81 through 3824.83 from any other subheading within Chapters 28 through 38 outside that group, except from subheading 3824.90, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

3824.90

- (1) A change to naphthenic acids, their water-insoluble salts or their esters of subheading 3824.90 from any other good of subheading 3824.90 or any other subheading;
- (2) A change to any other good of subheading 3824.90 from any other chapter, except from Chapters 28 through 37; or
- (3) A change to any other good of subheading 3824.90 from naphthenic acids, their water-insoluble salts or their esters of subheading 3824.90, or any other subheading within Chapters 28 through 38, except from subheadings 3824.71 through 3824.83, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

3825.10-3825.69

A change to subheadings 3825.10 through 3825.69 from any other chapter, except from Chapters 28 through 38, 40 or 90.

3825.90

- (1) A change to subheading 3825.90 from any other chapter, except from Chapters 28 through 38; or
- (2) A change to subheading 3825.90 from any other subheading within Chapters 28 through 38, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

SOR/96-27, s. 1; SOR/2002-27, ss. 46 to 48, 99; SOR/2009-188, ss. 52 to 55.

SECTION VII

Plastics and Articles Thereof; Rubber and Articles Thereof (Chapters 39 Through 40)

Chapter 39	Plastics and Articles Thereof
39.01-39.20	A change to headings 39.01 through 39.20 from any other heading, including another heading within that group, provided there is a regional value content of not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
3921.11-3921.13	A change to subheadings 3921.11 through 3921.13 from any other heading, provided there is a regional value content of not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
3921.14	A change to subheading 3921.14 from any other heading, except from subheading 3920.20 or 3920.71. In addition, the regional value content must be not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
3921.19	A change to subheading 3921.19 from any other heading, provided there is a regional value content of not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
3921.90	A change to subheading 3921.90 from any other heading, except from subheading 3920.20 or 3920.71. In addition, the regional value content must be not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
39.22	A change to heading 39.22 from any other heading, provided there is a regional value content of not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
3923.10-3923.21	A change to subheadings 3923.10 through 3923.21 from any other heading, provided there is a regional value content of not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
3923.29	A change to subheading 3923.29 from any other heading, except from subheading 3920.20 or 3920.71. In addition, the regional value content must be not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
3923.30-3923.90	A change to subheadings 3923.30 through 3923.90 from any other heading, provided there is a regional value content of not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
39.24-39.25	A change to headings 39.24 through 39.25 from any other heading, including another heading within that group, provided there is a regional value content of not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.

Chapter 39

Plastics and Articles Thereof

3926.10-3926.40

A change to subheadings 3926.10 through 3926.40 from any other heading, provided there is a regional value content of not less than:

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

3926.90

A change to subheading 3926.90 from any other heading, except from appliances for ostomy use of subheading 3006.91. In addition, the regional value content must be not less than:

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

SOR/96-26, s. 14(E); SOR/2002-27, s. 99; SOR/2009-188, s. 56.

Chapter 40

Rubber and Articles Thereof

40.01-40.06

(1) A change to headings 40.01 through 40.06 from any other chapter; or

(2) A change to headings 40.01 through 40.06 from any other heading within Chapter 40, 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 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

40.07-40.08

A change to headings 40.07 through 40.08 from any heading outside that group.

4009.11

A change to subheading 4009.11 from any other heading, except from headings 40.10 through 40.17.

4009.12

(1) A change to tubes, pipes or hoses of subheading 4009.12, of a kind for use in a motor vehicle of tariff item No. 8702.10.20 or 8702.90.20, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 87.11, from any other heading, except from headings 40.10 through 40.17;

(2) A change to tubes, pipes or hoses of subheading 4009.12, of a kind for use in a motor vehicle of tariff item No. 8702.10.20 or 8702.90.20, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 87.11, from subheadings 4009.11 through 4017.00, 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 percent where the transaction value method is used, or
- (b) 50 percent where the net cost method is used; or

(3) A change to tubes, pipes or hoses of subheading 4009.12, other than those of a kind for use in a motor vehicle of tariff item No. 8702.10.20 or 8702.90.20, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 87.11, from any other heading, except from headings 40.10 through 40.17.

4009.21

A change to subheading 4009.21 from any other heading, except from headings 40.10 through 40.17.

4009.22

(1) A change to tubes, pipes or hoses of subheading 4009.22, of a kind for use in a motor vehicle of tariff item No. 8702.10.20 or 8702.90.20, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 87.11, from any other heading, except from headings 40.10 through 40.17;

(2) A change to tubes, pipes or hoses of subheading 4009.22, of a kind for use in a motor vehicle of tariff item No. 8702.10.20 or 8702.90.20, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 87.11, from subheadings 4009.11 through 4017.00, 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 percent where the transaction value method is used, or
- (b) 50 percent where the net cost method is used; or

(3) A change to tubes, pipes or hoses of subheading 4009.22, other than those of a kind for use in a motor vehicle of tariff item No. 8702.10.20 or 8702.90.20, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 87.11, from any other heading, except from headings 40.10 through 40.17.

4009.31

A change to subheading 4009.31 from any other heading, except from headings 40.10 through 40.17.

4009.32

(1) A change to tubes, pipes or hoses of subheading 4009.32, of a kind for use in a motor vehicle of tariff item No. 8702.10.20 or 8702.90.20, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 87.11, from any other heading, except from headings 40.10 through 40.17;

(2) A change to tubes, pipes or hoses of subheading 4009.32, of a kind for use in a motor vehicle of tariff item No. 8702.10.20 or 8702.90.20, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 87.11, from subheadings 4009.11 through 4017.00, 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 percent where the transaction value method is used, or

Chapter 40

Rubber and Articles Thereof

- (b) 50 percent where the net cost method is used; or
- (3) A change to tubes, pipes or hoses of subheading 4009.32, other than those of a kind for use in a motor vehicle of tariff item No. 8702.10.20 or 8702.90.20, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 87.11, from any other heading, except from headings 40.10 through 40.17.
- 4009.41 A change to subheading 4009.41 from any other heading, except from headings 40.10 through 40.17.
- 4009.42 (1) A change to tubes, pipes or hoses of subheading 4009.42, of a kind for use in a motor vehicle of tariff item No. 8702.10.20 or 8702.90.20, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 87.11, from any other heading, except from headings 40.10 through 40.17;
- (2) A change to tubes, pipes or hoses of subheading 4009.42, of a kind for use in a motor vehicle of tariff item No. 8702.10.20 or 8702.90.20, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 87.11, from subheadings 4009.11 through 4017.00, 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 percent where the transaction method is used, or
- (b) 50 percent where the net cost method is used; or
- (3) A change to tubes, pipes or hoses of subheading 4009.42, other than those of a kind for use in a motor vehicle of tariff item No. 8702.10.20 or 8702.90.20, subheadings 8703.21 through 8703.90, 8704.21 or 8704.31, or heading 87.11, from any other heading, except from headings 40.10 through 40.17.
- 40.10-40.11 A change to headings 40.10 through 40.11 from any other heading, except from headings 40.09 through 40.17.
- 4012.11-4012.19 A change to subheadings 4012.11 through 4012.19 from any subheading outside that group, except from tariff item No. 4012.20.20.
- 4012.20-4012.90 A change to subheadings 4012.20 through 4012.90 from any other heading, except from headings 40.09 through 40.17.
- 40.13-40.15 A change to headings 40.13 through 40.15 from any other heading, except from headings 40.09 through 40.17.
- 4016.10-4016.92 A change to subheadings 4016.10 through 4016.92 from any other heading, except from headings 40.09 through 40.17.
- 4016.93
- 4016.93.10 A change to tariff item No. 4016.93.10 from any other heading, except from tariff item No. 4008.19.10 or 4008.29.10.
- 4016.93 A change to subheading 4016.93 from any other heading, except from headings 40.09 through 40.17.
- 4016.94-4016.95 A change to subheadings 4016.94 through 4016.95 from any other heading, except from headings 40.09 through 40.17.
- 4016.99
- 4016.99.30 A change to tariff item No. 4016.99.30, from any other subheading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 4016.99 A change to subheading 4016.99 from any other heading, except from headings 40.09 through 40.17.
- 40.17 A change to heading 40.17 from any other heading, except from headings 40.09 through 40.16.

SOR/2000-86, s. 8; SOR/2002-27, ss. 49, 50, 99.

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)**
(Chapters 41 Through 43)

Chapter 41

Raw Hides and Skins (Other Than Furskins) and Leather

- 41.01 (1) A change to hides or skins of heading 41.01 which have undergone a tanning (including pre-tanning) process which is reversible from any other good of heading 41.01 or any other chapter; or

Chapter 41

Raw Hides and Skins (Other Than Furskins) and Leather

- (2) A change to any other good of heading 41.01 from any other chapter.
- 41.02 (1) A change to hides or skins of heading 41.02 which have undergone a tanning (including pre-tanning) process which is reversible from any other good of heading 41.02 or any other chapter; or
(2) A change to any other good of heading 41.02 from any other chapter.
- 41.03 (1) A change to hides or skins of heading 41.03, except hides or skins of camels or dromedaries of heading 41.03, which have undergone a tanning (including pre-tanning) process which is reversible from any other good of heading 41.03 or any other chapter;
(2) A change to hides or skins of camels or dromedaries of heading 41.03 from any other chapter, except from Chapter 43; or
(3) A change to any other good of heading 41.03 from any other chapter.
- 41.04 A change to heading 41.04 from any other heading, except from heading 41.07.
- 4105.10 A change to subheading 4105.10 from heading 41.02 or any other chapter.
- 4105.30 A change to subheading 4105.30 from heading 41.02, subheading 4105.10 or any other chapter.
- 4106.21 A change to subheading 4106.21 from subheading 4103.10 or any other chapter.
- 4106.22 A change to subheading 4106.22 from subheading 4103.10 or 4106.21 or any other chapter.
- 4106.31 A change to subheading 4106.31 from subheading 4103.30 or any other chapter.
- 4106.32 A change to subheading 4106.32 from subheading 4103.30 or 4106.31 or any other chapter.
- 4106.40 (1) A change to tanned hides and skins in the wet state (including wet-blue) of subheading 4106.40 from subheading 4103.20 or any other chapter; or
(2) A change to crust hides and skins of subheading 4106.40 from subheading 4103.20 or tanned hides and skins in the wet state (including wet-blue) of subheading 4106.40 or any other chapter.
- 4106.91 A change to subheading 4106.91 from subheading 4103.90 or any other chapter.
- 4106.92 A change to subheading 4106.92 from subheading 4103.90 or 4106.91 or any other chapter.
- 41.07 A change to heading 41.07 from heading 41.01 or any other chapter.
- 41.12 A change to heading 41.12 from heading 41.02, subheading 4105.10 or any other chapter.
- 41.13 A change to heading 41.13 from heading 41.03, subheading 4106.21 or 4106.31, tanned hides and skins in the wet state (including wet-blue) of subheading 4106.40, subheading 4106.91 or any other chapter.
- 41.14 A change to heading 41.14 from headings 41.01 through 41.03, subheading 4105.10, 4106.21, 4106.31 or 4106.91 or any other chapter.
- 4115.10-4115.20 A change to subheadings 4115.10 through 4115.20 from headings 41.01 through 41.03 or any other chapter.

SOR/2000-86, ss. 9, 10; SOR/2002-27, ss. 51 to 56; SOR/2006-131, s. 4; SOR/2009-188, s. 57; SOR/2009-189, s. 8.

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 A change to heading 42.01 from any other chapter.
- 4202.11 A change to subheading 4202.11 from any other chapter.
- 4202.12 A change to subheading 4202.12 from any other chapter, except from headings 54.07, 54.08 or 55.12 through 55.16 or tariff item No. 5903.10.21, 5903.10.29, 5903.20.21, 5903.20.22, 5903.20.23, 5903.20.29, 5903.90.21, 5903.90.29, 5906.99.21, 5906.99.22, 5906.99.24, 5906.99.29, 5907.00.12 or 5907.00.19.
- 4202.19-4202.21 A change to subheadings 4202.19 through 4202.21 from any other chapter.
- 4202.22 A change to subheading 4202.22 from any other chapter, except from headings 54.07, 54.08 or 55.12 through 55.16 or tariff item No. 5903.10.21, 5903.10.29, 5903.20.21, 5903.20.22, 5903.20.23, 5903.20.29, 5903.90.21, 5903.90.29, 5906.99.21, 5906.99.22, 5906.99.24, 5906.99.29, 5907.00.12 or 5907.00.19.
- 4202.29-4202.31 A change to subheadings 4202.29 through 4202.31 from any other chapter.
- 4202.32 A change to subheading 4202.32 from any other chapter, except from headings 54.07, 54.08 or 55.12 through 55.16 or tariff item No. 5903.10.21, 5903.10.29, 5903.20.21, 5903.20.22, 5903.20.23, 5903.20.29, 5903.90.21, 5903.90.29, 5906.99.21, 5906.99.22, 5906.99.24, 5906.99.29, 5907.00.12 or 5907.00.19.
- 4202.39-4202.91 A change to subheadings 4202.39 through 4202.91 from any other chapter.
- 4202.92 A change to subheading 4202.92 from any other chapter, except from headings 54.07, 54.08 or 55.12 through 55.16 or tariff item No. 5903.10.21, 5903.10.29, 5903.20.21, 5903.20.22, 5903.20.23, 5903.20.29, 5903.90.21, 5903.90.29, 5906.99.21, 5906.99.22, 5906.99.24, 5906.99.29, 5907.00.12 or 5907.00.19.
- 4202.99 A change to subheading 4202.99 from any other chapter.

Chapter 42 **Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)**

42.03-42.06 A change to headings 42.03 through 42.06 from any other chapter.

SOR/96-26, ss. 15(E), 16, 17(E), 18(E); SOR/2000-86, ss. 11 to 14; SOR/2002-27, s. 99; SOR/2009-188, ss. 58 to 61.

Chapter 43 **Furskins and Artificial Fur; Manufactures Thereof**

43.01 A change to heading 43.01 from any other chapter.

43.02 A change to heading 43.02 from any other heading.

43.03-43.04 A change to headings 43.03 through 43.04 from any heading outside that group.

SOR/2002-27, s. 99.

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
(Chapters 44 Through 46)**

Chapter 44 **Wood and Articles of Wood; Wood Charcoal**

44.01-44.21 A change to headings 44.01 through 44.21 from any other heading, including another heading within that group.

SOR/2002-27, s. 99.

Chapter 45 **Cork and Articles of Cork**

45.01-45.04 A change to headings 45.01 through 45.04 from any other heading, including another heading within that group.

SOR/2002-27, s. 99; SOR/2006-131, s. 5.

Chapter 46 **Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork**

46.01 A change to heading 46.01 from any other chapter.

46.02 A change to heading 46.02 from any other heading.

SOR/2002-27, s. 99.

SECTION X

Pulp of Wood or of other Fibrous Cellulosic Material; Waste and Scrap of Paper or Paperboard; Paper and Paperboard and Articles Thereof

(Chapters 47 Through 49)

Chapter 47 **Pulp of Wood or of Other Fibrous Cellulosic Material; Waste and Scrap of Paper or Paperboard**

47.01-47.07 A change to headings 47.01 through 47.07 from any other chapter.

SOR/2002-27, s. 99.

Chapter 48 **Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard**

48.01 A change to heading 48.01 from any other chapter.

Chapter 48

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

- 48.02 (1) A change to paper or paperboard in strips or rolls of a width not exceeding 15 cm of heading 48.02 from strips or rolls of a width exceeding 15 cm of heading 48.02 or any other heading, except from headings 48.17 through 48.23;
- (2) A change to paper or paperboard in rectangular (including square) sheets with the larger dimension not exceeding 36 cm or the other dimension not exceeding 15 cm in the unfolded state of heading 48.02 from strips or rolls of a width exceeding 15 cm of heading 48.02, paper or paperboard in rectangular (including square) sheets with the larger dimension exceeding 36 cm and the other dimension exceeding 15 cm in the unfolded state of heading 48.02 or any other heading, except from headings 48.17 through 48.23; or
- (3) A change to any other good of heading 48.02 from any other chapter.
- 48.03-48.07 A change to headings 48.03 through 48.07 from any other chapter.
- 48.08-48.09 A change to headings 48.08 through 48.09 from any heading outside that group.
- 48.10 (1) A change to paper or paperboard in strips or rolls of a width not exceeding 15 cm of heading 48.10 from strips or rolls of a width exceeding 15 cm of heading 48.10 or any other heading, except from headings 48.17 through 48.23;
- (2) A change to paper or paperboard in rectangular (including square) sheets with the larger dimension not exceeding 36 cm or the other dimension not exceeding 15 cm in the unfolded state of heading 48.10 from strips or rolls of a width exceeding 15 cm of heading 48.10, paper or paperboard in rectangular (including square) sheets with the larger dimension exceeding 36 cm and the other dimension exceeding 15 cm in the unfolded state of heading 48.10 or any other heading, except from headings 48.17 through 48.23; or
- (3) A change to any other good of heading 48.10 from any other chapter.
- 48.11 (1) A change to paper or paperboard in strips or rolls of a width not exceeding 15 cm of heading 48.11 from strips or rolls of a width exceeding 15 cm of heading 48.11, floor coverings on a base of paper or paperboard of heading 48.11 or any other heading, except from headings 48.17 through 48.23;
- (2) A change to paper or paperboard in rectangular (including square) sheets with the larger dimension not exceeding 36 cm or the other dimension not exceeding 15 cm in the unfolded state of heading 48.11 from strips or rolls of a width exceeding 15 cm of heading 48.11, paper or paperboard in rectangular (including square) sheets with the larger dimension exceeding 36 cm and the other exceeding 15 cm in the unfolded state of heading 48.11, floor coverings on a base of paper or paperboard of heading 48.11 or any other heading, except from headings 48.17 through 48.23;
- (3) A change to floor coverings on a base of paper or paperboard of heading 48.11 from any other good of heading 48.11 or any other heading, except from heading 48.14 or floor coverings on a base of paper or paperboard of subheading 4823.90; or
- (4) A change to any other good of heading 48.11 from floor coverings on a base of paper or paperboard of heading 48.11 or any other chapter.
- 48.12-48.13 A change to headings 48.12 through 48.13 from any other chapter.
- 48.14 A change to heading 48.14 from any other heading except from floor coverings on a base of paper or paperboard of heading 48.11.
- 48.16 A change to heading 48.16 from any other heading except from heading 48.09.
- 48.17-48.22 A change to headings 48.17 through 48.22 from any heading outside that group, except from heading 48.23.
- 48.23 (1) A change to strips or rolls of a width of 15 cm or less of heading 48.23 from strips or rolls of a width exceeding 15 cm of heading 48.23, other than strips or rolls of heading 48.23 which, but for their width, would be classified in heading 48.03, 48.09 or 48.14, floor coverings on a base of paper or paperboard of heading 48.23, or any other heading, except from headings 48.17 through 48.22;
- (2) A change to strips or rolls of a width exceeding 15 cm of heading 48.23 from floor coverings on a base of paper or paperboard of heading 48.23, or any other heading, except from headings 48.17 through 48.22;
- (3) A change to floor coverings on a base of paper or paperboard of heading 48.23 from any other good of heading 48.23 or any other heading, except from floor coverings on a base of paper or paperboard of heading 48.11 or 48.14; or
- (4) A change to any other good of heading 48.23 from strips or rolls of a width exceeding 15 cm of heading 48.23, other than strips or rolls of heading 48.23 which, but for their width, would be classified in heading 48.03, 48.09 or 48.14, floor coverings on a base of paper or paperboard of heading 48.23, or any other heading, except from strips or rolls of a width exceeding 15 cm but not exceeding 36 cm or paper or paperboard in rectangular (including square) sheets with one side not exceeding 15 cm in the unfolded state of heading 48.02, 48.10 or 48.11, or from headings 48.17 through 48.22.

SOR/2002-27, ss. 57 to 59, 99; SOR/2009-188, ss. 62 to 64.

Chapter 49 **Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans**

49.01-49.11 A change to headings 49.01 through 49.11 from any other chapter.

SOR/2002-27, s. 99.

SECTION XI

Textiles and Textile Articles

(Chapters 50 Through 63)

Note: *The textile and apparel rules should be read in conjunction with Annex 300-B (Textile and Apparel Goods) of the Agreement. For purposes of the rules in this Section, the term **wholly** means that the good is made entirely or solely of the named material.*

Chapter 50 **Silk**

50.01-50.03 A change to headings 50.01 through 50.03 from any other chapter.

50.04-50.06 A change to headings 50.04 through 50.06 from any heading outside that group.

50.07 A change to heading 50.07 from any other heading.

SOR/2002-27, s. 99.

Chapter 51 **Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric**

51.01-51.05 A change to headings 51.01 through 51.05 from any other chapter.

51.06-51.10 A change to headings 51.06 through 51.10 from any heading outside that group.

51.11-51.13 A change to headings 51.11 through 51.13 from any heading outside that group, except from headings 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04 or 55.09 through 55.10.

SOR/2002-27, s. 99.

Chapter 52 **Cotton**

52.01-52.07 A change to headings 52.01 through 52.07 from any other chapter, except from headings 54.01 through 54.05 or 55.01 through 55.07.

52.08-52.12 A change to headings 52.08 through 52.12 from any heading outside that group, except from headings 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04 or 55.09 through 55.10.

SOR/2002-27, s. 99.

Chapter 53 **Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn**

53.01-53.05 A change to headings 53.01 through 53.05 from any other chapter.

53.06-53.08 A change to headings 53.06 through 53.08 from any heading outside that group.

53.09 A change to heading 53.09 from any other heading, except from headings 53.07 through 53.08.

53.10-53.11 A change to headings 53.10 through 53.11 from any heading outside that group, except from headings 53.07 through 53.08.

SOR/2002-27, s. 99.

Chapter 54 **Man-Made Filaments**

54.01-54.06 A change to headings 54.01 through 54.06 from any other chapter, except from headings 52.01 through 52.03 or 55.01 through 55.07.

54.07

5407.61.11, A change to tariff item No. 5407.61.11 or 5407.61.19 from yarn, wholly of polyesters other than partially oriented, measuring not less than 75 decitex but not more than 80 decitex, and having 24 filaments per yarn, of subheading 5402.44 or 5402.47, tariff item No. 5402.52.10 or any other chapter, except from headings 51.06 through 51.10, 52.05 through 52.06 or 55.09 through 55.10.

54.07 A change to heading 54.07 from any other chapter, except from headings 51.06 through 51.10, 52.05 through 52.06 or 55.09 through 55.10.

Chapter 54

Man-Made Filaments

54.08 A change to heading 54.08 from filament yarns of viscose rayon of heading 54.03 or any other chapter, except from headings 51.06 through 51.10, 52.05 through 52.06 or 55.09 through 55.10.

SOR/96-26, s. 19; SOR/2000-86, s. 15; SOR/2002-27, s. 99; SOR/2006-131, s. 6; SOR/2009-188, s. 65.

Chapter 55

Man-Made Staple Fibres

55.01-55.11 A change to headings 55.01 through 55.11 from any other chapter, except from headings 52.01 through 52.03 or 54.01 through 54.05.

55.12-55.16 A change to headings 55.12 through 55.16 from any heading outside that group, except from headings 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04 or 55.09 through 55.10.

SOR/2002-27, s. 99.

Chapter 56

Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof

5601.10 A change to subheading 5601.10 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, headings 55.01 through 55.03, subheading 5504.90 or headings 55.05 through 55.16.

5601.21-5601.30 A change to subheadings 5601.21 through 5601.30 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.

56.02 A change to heading 56.02 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.

5603.11-5603.14 A change to subheadings 5603.11 through 5603.14 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.

5603.91-5603.94 **(1)** A change to non-woven wipes of subheadings 5603.91 through 5603.94 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, headings 55.01 through 55.03, subheading 5504.90 or headings 55.05 through 55.16; or

(2) A change to any other good of subheadings 5603.91 through 5603.94 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.

56.04-56.05 A change to headings 56.04 through 56.05 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.

56.06 **Note:** For purposes of the following rule, *flat yarns* means, 7 denier/5 filament, 10 denier/7 filament or 12 denier/5 filament, all of nylon 66, untextured (flat) semi-dull yarns, multifilament, untwisted or with a twist not exceeding 50 turns per metre, of subheading 5402.45.

A change to heading 56.06 from flat yarns of subheading 5402.45 or any other chapter, except headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.

56.07-56.09 A change to headings 56.07 through 56.09 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.

SOR/96-26, s. 20; SOR/2002-27, s. 99; SOR/2006-131, s. 7; SOR/2009-188, s. 66; SOR/2009-189, s. 9.

Chapter 57

Carpets and Other Textile Floor Coverings

57.01-57.05 A change to headings 57.01 through 57.05 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.08 or 53.11, Chapter 54, or headings 55.08 through 55.16.

SOR/2002-27, s. 99.

Chapter 58

Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery

58.01-58.11 A change to headings 58.01 through 58.11 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.

SOR/96-26, s. 21; SOR/2002-27, s. 99.

Chapter 59

Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable For Industrial Use

- 59.01 A change to heading 59.01 from any other chapter, except from headings 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
- 59.02 A change to heading 59.02 from any other heading, except from headings 51.06 through 51.13, 52.04 through 52.12 or 53.06 through 53.11 or Chapters 54 through 55.
- 59.03-59.08 A change to headings 59.03 through 59.08 from any other chapter, except from headings 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
- 59.09 A change to heading 59.09 from any other chapter, except from headings 51.11 through 51.13, 52.08 through 52.12 or 53.10 through 53.11, Chapter 54, or headings 55.12 through 55.16.
- 59.10 A change to heading 59.10 from any other heading, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.
- 59.11 A change to heading 59.11 from any other chapter, except from headings 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.

SOR/96-26, ss. 22, 23; SOR/2002-27, s. 99.

Chapter 60

Knitted or Crocheted Fabrics

- 60.01-60.06 A change to headings 60.01 through 60.06 from any other chapter, except from headings 51.06 through 51.13, Chapter 52, headings 53.07 through 53.08 or 53.10 through 53.11 or Chapters 54 through 55.

SOR/96-26, s. 24; SOR/2002-27, s. 60.

Chapter 61

Articles of Apparel and Clothing Accessories, Knitted or Crocheted

Note 1: A change to any of the following headings or subheadings for visible lining fabrics:

51.11 through 51.12, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24 (excluding tariff item No. 5408.22.11, 5408.22.21, 5408.22.29, 5408.23.10, 5408.24.11 or 5408.24.19), 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6005.31 through 6005.44 or 6006.10 through 6006.44,

from any heading outside that group.

Note 2: For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in Note 1 to this Chapter, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.

- 6101.20-6101.30 A change to subheadings 6101.20 through 6101.30 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6101.90 **(1)** A change to goods of wool or fine animal hair of subheading 6101.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein; or
- (2)** A change to any other good of subheading 6101.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

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- 6102.10-6102.30 A change to subheadings 6102.10 through 6102.30 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6102.90 A change to subheading 6102.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06 provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6103.10 (1) A change to suits, of textile materials other than artificial fibres or cotton, of subheading 6103.10 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries; or
- (2) A change to any other good of subheading 6103.10 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6103.22-6103.29 A change to subheadings 6103.22 through 6103.29 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6103.31-6103.33 A change to subheadings 6103.31 through 6103.33 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6103.39
- 6103.39.90 A change to tariff item No. 6103.39.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6103.39 A change to subheading 6103.39 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6103.41-6103.49 A change to subheadings 6103.41 through 6103.49 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6104.13 A change to subheading 6104.13 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:

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- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6104.19 (1) A change to a good, of other than artificial fibres, of subheading 6104.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries; or
- (2) A change to any other good of subheading 6104.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6104.22-6104.29 A change to subheadings 6104.22 through 6104.29 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) with respect to a garment of heading 61.02, a jacket or a blazer of heading 61.04, or a skirt of heading 61.04, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheadings, the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6104.31-6104.33 A change to subheadings 6104.31 through 6104.33 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6104.39
- 6104.39.90 A change to tariff item No. 6104.39.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6104.39 A change to subheading 6104.39 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6104.41-6104.49 A change to subheadings 6104.41 through 6104.49 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6104.51-6104.53 A change to subheadings 6104.51 through 6104.53 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6104.59
- 6104.59.90 A change to tariff item No. 6104.59.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through

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55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

- 6104.59 A change to subheading 6104.59 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6104.61-6104.69 A change to subheadings 6104.61 through 6104.69 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 61.05-61.06 A change to headings 61.05 through 61.06 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6107.11-6107.19 A change to subheadings 6107.11 through 6107.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6107.21 (1) A change to subheading 6107.21 from tariff item No. 6006.21.10, 6006.22.10, 6006.23.20 or 6006.24.10, provided that the good, exclusive of collar, cuffs, waistband or elastic, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries; or
- (2) A change to subheading 6107.21 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6107.22-6107.99 A change to subheadings 6107.22 through 6107.99 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6108.11-6108.19 A change to subheadings 6108.11 through 6108.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6108.21 (1) A change to subheading 6108.21 from tariff item No. 6006.21.10, 6006.22.10, 6006.23.20 or 6006.24.10, provided that the good, exclusive of waistband, elastic or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries; or
- (2) A change to subheading 6108.21 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6108.22-6108.29 A change to subheadings 6108.22 through 6108.29 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6108.31 (1) A change to subheading 6108.31 from tariff item No. 6006.21.10, 6006.22.10, 6006.23.20 or 6006.24.10, provided that the good, exclusive of collar, cuffs, waistband, elastic or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries; or
- (2) A change to subheading 6108.31 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6108.32-6108.39 A change to subheadings 6108.32 through 6108.39 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

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- 6108.91-6108.99 A change to subheadings 6108.91 through 6108.99 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 61.09-61.11 A change to headings 61.09 through 61.11 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6112.11-6112.19 A change to subheadings 6112.11 through 6112.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6112.20 A change to subheading 6112.20 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) with respect to a garment described in heading 61.01, 61.02, 62.01 or 62.02, of wool, fine animal hair, cotton or man-made fibres, imported as part of a ski-suit of this subheading, the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.
- 6112.31-6112.49 A change to subheadings 6112.31 through 6112.49 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 61.13-61.17 A change to headings 61.13 through 61.17 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- SOR/96-26, ss. 25, 26(F), 27 to 29; SOR/2000-86, s. 16; SOR/2002-27, ss. 61 to 63, 99; SOR/2009-188, ss. 67 to 70.

Chapter 62

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted

Note 1: A change to any of the following headings or subheadings for visible lining fabrics:

51.11 through 51.12, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24 (excluding tariff item No. 5408.22.11, 5408.22.21, 5408.22.29, 5408.23.10, 5408.24.11 or 5408.24.19), 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6005.31 through 6005.44 or 6006.10 through 6006.44,

from any heading outside that group.

Note 2: Apparel goods of this Chapter shall be considered to originate if they are both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:

- (a) Velveteen fabrics of subheading 5801.23, containing 85 per cent or more by weight of cotton;
- (b) Corduroy fabrics of subheading 5801.22, containing 85 per cent or more by weight of cotton and containing more than 7.5 wales per centimetre;
- (c) Fabrics of subheading 5111.11 or 5111.19, if hand-woven, with a loom width of less than 76 cm, woven in the United Kingdom in accordance with the rules and regulations of the Harris Tweed Association, Ltd., and so certified by the Association;
- (d) Fabrics of subheading 5112.30, weighing not more than 340 grams per square metre, containing wool, not less than 20 per cent by weight of fine animal hair and not less than 15 per cent by weight of man-made staple fibres; or
- (e) Batiste fabrics of subheading 5513.11 or 5513.21, of square construction, of single yarns exceeding 76 metric count, containing between 60 and 70 warp ends and filling picks per square centimetre, of a weight not exceeding 110 grams per square metre.

Note 3: For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such

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component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in Note 1 to this Chapter, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.

6201.11-6201.13

A change to subheadings 6201.11 through 6201.13 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and

(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6201.19

A change to subheading 6201.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6201.91-6201.93

A change to subheadings 6201.91 through 6201.93 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and

(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6201.99

A change to subheading 6201.99 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6202.11-6202.13

A change to subheadings 6202.11 through 6202.13 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and

(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6202.19

A change to subheading 6202.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6202.91-6202.93

A change to subheadings 6202.91 through 6202.93 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and

(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6202.99

A change to subheading 6202.99 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6203.11-6203.12

A change to subheadings 6203.11 through 6203.12 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and

(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

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- 6203.19.90 A change to tariff item No. 6203.19.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6203.19 A change to subheading 6203.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6203.22-6203.29 A change to subheadings 6203.22 through 6203.29 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) with respect to a garment of heading 62.01 or a jacket or a blazer of heading 62.03, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheadings, the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6203.31-6203.33 A change to subheadings 6203.31 through 6203.33 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6203.39
- 6203.39.90 A change to tariff item No. 6203.39.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6203.39 A change to subheading 6203.39 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6203.41-6203.49 A change to subheadings 6203.41 through 6203.49 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6204.11-6204.13 A change to subheadings 6204.11 through 6204.13 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6204.19
- 6204.19.90 A change to tariff item No. 6204.19.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

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- 6204.19 A change to subheading 6204.19 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6204.21-6204.29 A change to subheadings 6204.21 through 6204.29 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) with respect to a garment described in heading 62.02, a jacket or a blazer described in heading 62.04, or a skirt described in heading 62.04, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheadings, the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6204.31-6204.33 A change to subheadings 6204.31 through 6204.33 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6204.39
- 6204.39.90 A change to tariff item No. 6204.39.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6204.39 A change to subheading 6204.39 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6204.41-6204.49 A change to subheadings 6204.41 through 6204.49 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6204.51-6204.53 A change to subheadings 6204.51 through 6204.53 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6204.59
- 6204.59.90 A change to tariff item No. 6204.59.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6204.59 A change to subheading 6204.59 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and

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(b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.61-6204.69

A change to subheadings 6204.61 through 6204.69 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6205.20-6205.30

Note: *Men's or boys' shirts of cotton or man-made fibres shall be considered to originate if they are both cut and assembled in the territory of one or more of the NAFTA countries and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:*

- (a) *Fabrics of subheading 5208.21, 5208.22, 5208.29, 5208.31, 5208.32, 5208.39, 5208.41, 5208.42, 5208.49, 5208.51, 5208.52 or 5208.59, other than 3-thread or 4-thread twill, including cross twill, fabric of subheading 5208.59, of average yarn number¹ exceeding 135 metric;*
- (b) *Fabrics of subheading 5513.11 or 5513.21, not of square construction, containing more than 70 warp ends and filling picks per square centimetre, of average yarn number exceeding 70 metric;*
- (c) *Fabrics of subheading 5210.21 or 5210.31, not of square construction, containing more than 70 warp ends and filling picks per square centimetre, of average yarn number exceeding 70 metric;*
- (d) *Fabrics of subheading 5208.22 or 5208.32, not of square construction, containing more than 75 warp ends and filling picks per square centimetre, of average yarn number exceeding 65 metric;*
- (e) *Fabrics of subheading 5407.81, 5407.82 or 5407.83, weighing less than 170 grams per square metre, having a dobby weave created by a dobby attachment;*
- (f) *Fabrics of subheading 5208.42 or 5208.49, not of square construction, containing more than 85 warp ends and filling picks per square centimetre, of average yarn number exceeding 85 metric;*
- (g) *Fabrics of subheading 5208.51, of square construction, containing more than 75 warp ends and filling picks per square centimetre, made with single yarns, of average yarn number 95 or greater metric;*
- (h) *Fabrics of subheading 5208.41, of square construction, with a gingham pattern, containing more than 85 warp ends and filling picks per square centimetre, made with single yarns, of average yarn number 95 or greater metric, and characterized by a check effect produced by the variation in colour of the yarns in the warp and filling; or*
- (i) *Fabrics of subheading 5208.41, with the warp coloured with vegetable dyes, and the filling yarns white or coloured with vegetable dyes, of average yarn number greater than 65 metric.*

A change to subheadings 6205.20 through 6205.30 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

¹ For purposes of this Note, **average yarn number**, as applied to woven fabrics of cotton or man-made fibres means the average yarn number of the yarns contained therein. In computing the average yarn number, the length of the yarn is considered to be equal to the distance covered by it in the fabric, with all clipped yarn being measured as if continuous and with the count being taken of the total single yarns in the fabric including the single yarns in any multiple (folded) or cabled yarns. The weight shall be taken after any excessive sizing is removed by boiling or other suitable process. Any of the following formulas can be used to determine the average yarn number:

$$N = \frac{BYT}{1000}, \frac{100T}{Z'}, \frac{BT}{Z} \text{ or } \frac{ST}{10}$$

when:

- N** is the average yarn number,
- B** is the breadth (width) of the fabric in centimetres,
- Y** is the metres (linear) of the fabric per kilogram,
- T** is the total single yarns per square centimetre,
- S** is the square metres of fabric per kilogram,
- Z** is the grams per linear metre of fabric, and

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Z' is the grams per square metre of fabric.

Fractions in the resulting *average yarn number* shall be disregarded.

- 6205.90 A change to subheading 6205.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 62.06 A change to heading 62.06 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6207.11 **Note:** *Men's or boys' boxer shorts of cotton shall be considered to originate if they are both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries and if the plain weave fabric of the outer shell, exclusive of waistbands, is wholly of one or more of the following:*
- (a) *Fabrics of subheading 5208.41, yarn-dyed, with a fibre content of 100 per cent cotton, 95 to 100 grams per square metre, of average yarn number 37 to 42 metric;*
 - (b) *Fabrics of subheading 5208.42, yarn-dyed, with a fibre content of 100 per cent cotton, weighing not more than 105 grams per square metre, of average yarn number 47 to 53 metric;*
 - (c) *Fabrics of subheading 5208.51, printed, with a fibre content of 100 per cent cotton, 93 to 97 grams per square metre, of average yarn number 38 to 42 metric;*
 - (d) *Fabrics of subheading 5208.52, printed, with a fibre content of 100 per cent cotton, 112 to 118 grams per square metre, of average yarn number 38 to 42 metric;*
 - (e) *Fabrics of subheading 5210.11, greige, with a fibre content of 51 to 60 per cent cotton, 49 to 40 per cent polyester, 100 to 112 grams per square metre, of average yarn number 55 to 65 metric;*
 - (f) *Fabrics of subheading 5210.41, yarn-dyed, with a fibre content of 51 to 60 per cent cotton, 49 to 40 per cent polyester, 77 to 82 grams per square metre, of average yarn number 43 to 48 metric;*
 - (g) *Fabrics of subheading 5210.41, yarn-dyed, with a fibre content of 51 to 60 per cent cotton, 49 to 40 per cent polyester, 85 to 90 grams per square metre, of average yarn number 69 to 75 metric;*
 - (h) *Fabrics of subheading 5210.51, printed, with a fibre content of 51 to 60 per cent cotton, 49 to 40 per cent polyester, 107 to 113 grams per square metre, of average yarn number 33 to 37 metric;*
 - (i) *Fabrics of subheading 5210.51, printed, with a fibre content of 51 to 60 per cent cotton, 49 to 40 per cent polyester, 92 to 98 grams per square metre, of average yarn number 43 to 48 metric; or*
 - (j) *Fabrics of subheading 5210.51, printed, with a fibre content of 51 to 60 per cent cotton, 49 to 40 per cent polyester, 105 to 112 grams per square metre, of average yarn number 50 to 60 metric.*
- A change to subheading 6207.11 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6207.19-6207.99 A change to subheadings 6207.19 through 6207.99 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 62.08-62.10 A change to headings 62.08 through 62.10 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6211.11-6211.12 A change to subheadings 6211.11 through 6211.12 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6211.20 A change to subheading 6211.20 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and

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(b) with respect to a garment described in heading 61.01, 61.02, 62.01 or 62.02, of wool, fine animal hair, cotton or man-made fibres, imported as part of a ski-suit of this subheading, the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

- 6211.32-6211.49 A change to subheadings 6211.32 through 6211.49 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54 or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6212.10 A change to subheading 6212.10 from any other chapter, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6212.20-6212.90 A change to subheadings 6212.20 through 6212.90 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 62.13-62.17 A change to headings 62.13 through 62.17 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or headings 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

SOR/96-26, ss. 30, 31(F); SOR/2000-86, s. 17; SOR/2002-27, ss. 64 to 66, 99; SOR/2009-188, ss. 71 to 74; SOR/2009-189, s. 10.

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Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags

Note: For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.

- 63.01-63.02 A change to headings 63.01 through 63.02 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapters 54 through 55, or headings 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 63.03
- 6303.92.10 A change to tariff item No. 6303.92.10 from yarn, wholly of polyesters other than partially oriented, measuring not less than 75 decitex but not more than 80 decitex, and having 24 filaments per yarn, of subheading 5402.44 or 5402.47 or tariff item No. 5402.52.10 or any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapters 54 through 55 or headings 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 63.03 A change to heading 63.03 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapters 54 through 55, or headings 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 63.04-63.10 A change to headings 63.04 through 63.10 from any other chapter, except from headings 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapters 54 through 55, or headings 58.01 through 58.02 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

SOR/96-26, s. 32(F); SOR/2002-27, ss. 67, 99; SOR/2009-188, s. 75.

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

(Chapters 64 Through 67)

Chapter 64	Footwear, Gaiters and the Like; Parts of Such Articles
64.01-64.05	A change to headings 64.01 through 64.05 from any heading outside that group, except from subheading 6406.10, provided there is a regional value content of not less than 55 percent under the net cost method.
6406.10	A change to subheading 6406.10 from any other subheading, except from headings 64.01 through 64.05, provided there is a regional value content of not less than 55 percent under the net cost method.
6406.20-6406.99	A change to subheadings 6406.20 through 6406.99 from any other chapter.
SOR/2002-27, s. 99.	
Chapter 65	Headgear and Parts Thereof
65.01-65.02	A change to headings 65.01 through 65.02 from any other chapter.
65.04-65.07	A change to headings 65.04 through 65.07 from any heading outside that group.
SOR/2002-27, s. 99; SOR/2009-188, s. 76.	
Chapter 66	Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof
66.01	A change to heading 66.01 from any other heading, except from a combination of both: (a) subheading 6603.20; and (b) headings 39.20 through 39.21, 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 56.02 through 56.03, 58.01 through 58.11, 59.01 through 59.11, 60.01 through 60.06.
66.02	A change to heading 66.02 from any other heading.
66.03	A change to heading 66.03 from any other chapter.
SOR/2002-27, ss. 68, 99.	
Chapter 67	Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair
67.01	(1) A change to heading 67.01 from any other heading; or (2) A change to a good of feather or down of heading 67.01 from within that heading or any other heading.
67.02-67.04	A change to headings 67.02 through 67.04 from any other heading, including another heading within that group.
SOR/2002-27, s. 99; SOR/2006-131, s. 8.	

SECTION XIII

Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware (Chapters 68 Through 70)

Chapter 68

Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials

68.01-68.11

A change to headings 68.01 through 68.11 from any other chapter.

6812.80

- (1) A change to clothing, clothing accessories, footwear and headgear of subheading 6812.80 from any other subheading;
- (2) A change to fabricated crocidolite fibres or mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate of subheading 6812.80 from any other chapter;
- (3) A change to yarn or thread of subheading 6812.80 from any other good of subheading 6812.80 or any other subheading;
- (4) A change to cords or string, whether or not plaited, of subheading 6812.80 from any other good of subheading 6812.80 or any other subheading, except from woven or knitted fabric of subheading 6812.80;
- (5) A change to woven or knitted fabric of subheading 6812.80 from any other good of subheading 6812.80 or any other subheading, except from cords or string, whether or not plaited, of subheading 6812.80; or
- (6) A change to any other good of subheading 6812.80 from fabricated crocidolite fibres or mixtures with a basis of crocidolite and magnesium carbonate, yarn or thread, cords or string, whether or not plaited, woven or knitted fabric of subheading 6812.80 or any other subheading.

6812.91

A change to subheading 6812.91 from any other subheading.

6812.92-6812.99

- (1) A change to fabricated asbestos fibres or mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of subheading 6812.99 from any other chapter;
- (2) A change to yarn or thread of subheading 6812.99 from any other good of subheading 6812.99 or any other subheading;
- (3) A change to cords or string, whether or not plaited, of subheading 6812.99 from any other good of subheading 6812.99 or any other subheading, except from woven or knitted fabric of subheading 6812.99;
- (4) A change to woven or knitted fabric of subheading 6812.99 from any other good of subheading 6812.99 or any other subheading, except from cords or string, whether or not plaited, of subheading 6812.99; or
- (5) A change to any other good of subheadings 6812.92 through 6812.99 from fabricated asbestos fibres or mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate, yarn or thread, cords or string, whether or not plaited, woven or knitted fabric of subheading 6812.99 or any subheading outside that group.

68.13

A change to heading 68.13 from any other heading.

68.14-68.15

A change to headings 68.14 through 68.15 from any other chapter.

SOR/96-26, s. 33(E); SOR/2002-27, ss. 69, 99; SOR/2009-188, s. 77.

Chapter 69

Ceramic Products

69.01-69.14

A change to headings 69.01 through 69.14 from any other chapter.

SOR/2002-27, s. 99.

Chapter 70

Glass and Glassware

70.01

A change to heading 70.01 from any other heading.

7002.10

A change to subheading 7002.10 from any other heading.

7002.20

A change to subheading 7002.20 from any other chapter.

7002.31

A change to subheading 7002.31 from any other heading.

7002.32-7002.39

A change to subheadings 7002.32 through 7002.39 from any other chapter.

70.03-70.09

A change to headings 70.03 through 70.09 from any heading outside that group.

Chapter 70

Glass and Glassware

70.10-70.20

A change to headings 70.10 through 70.20 from any other heading, except from headings 70.07 through 70.20.

SOR/2002-27, s. 99; SOR/2006-131, s. 9.

SECTION XIV

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

71.01-71.05

A change to headings 71.01 through 71.05 from any other chapter.

7106.10-7106.92

(1) A change to subheadings 7106.10 through 7106.92 from any other subheading, including another subheading within that group; or

(2) No required change in tariff classification to subheading 7106.91, whether or not there is also a change from another subheading, provided that the non-originating materials undergo electrolytic, thermal or chemical separation or alloying.

71.07

A change to heading 71.07 from any other chapter.

7108.11-7108.20

(1) A change to subheadings 7108.11 through 7108.20 from any other subheading, including another subheading within that group; or

(2) No required change in tariff classification to subheading 7108.12, whether or not there is also a change from another subheading, provided that the non-originating materials undergo electrolytic, thermal or chemical separation or alloying.

71.09

A change to heading 71.09 from any other chapter.

7110.11-7110.49

A change to subheadings 7110.11 through 7110.49 from any other subheading, including another subheading within that group.

71.11

A change to heading 71.11 from any other chapter.

71.12

A change to heading 71.12 from any other heading.

71.13-71.18

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

SOR/96-26, s. 34; SOR/2002-27, s. 99; SOR/2003-24, s. 5; SOR/2005-8, s. 5.

SECTION XV

**Base Metals and Articles of Base Metal
(Chapters 72 Through 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 heading outside that group.

72.08-72.16

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

72.17

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

Chapter 72

Iron and Steel

- 72.18-72.22 A change to headings 72.18 through 72.22 from any 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 heading outside that group.
- 72.29 A change to heading 72.29 from any other heading, except from headings 72.27 through 72.28.

SOR/2002-27, s. 99.

Chapter 73

Articles of Iron or Steel

- 73.01-73.03 A change to headings 73.01 through 73.03 from any other chapter.
- 7304.11-7304.39 A change to subheadings 7304.11 through 7304.39 from any other chapter.
- 7304.41
- 7304.41.11,
7304.41.19 A change to tariff item No. 7304.41.11 or 7304.41.19 from subheading 7304.49 or 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 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
- (1) A change to subheadings 7315.11 through 7315.12 from any other heading; or
 - (2) 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 7315.19 A change to subheading 7315.19 from any other heading.
- 7315.20-7315.89
- (1) A change to subheadings 7315.20 through 7315.89 from any other heading; or
 - (2) 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 per cent where the transaction value method is used, or
 - (b) 50 per cent 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 heading outside that group.
- 73.19-73.20 A change to headings 73.19 through 73.20 from any heading outside that group.
- 7321.11
- 7321.11.10 A change to tariff item No. 7321.11.10 from any other subheading, except from tariff item No. 7321.90.21, 7321.90.22 or 7321.90.23.
- 7321.11
- (1) A change to subheading 7321.11 from any other heading; or

Chapter 73

Articles of Iron or Steel

- (2)** 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 7321.12-7321.89 **(1)** A change to subheadings 7321.12 through 7321.89 from any other heading; or
- (2)** A change to subheadings 7321.12 through 7321.89 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 7321.90 A change to tariff item No. 7321.90.21 from any other tariff item No..
- 7321.90.21 A change to tariff item No. 7321.90.22 from any other tariff item No..
- 7321.90.22 A change to tariff item No. 7321.90.23 from any other tariff item No..
- 7321.90.23 A change to subheading 7321.90 from any other heading.
- 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 heading outside that group.
- 7324.10-7324.29 **(1)** A change to subheadings 7324.10 through 7324.29 from any other heading; or
- (2)** 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent 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 heading outside that group.
- SOR/96-26, ss. 35, 36; SOR/2000-86, ss. 18 to 22; SOR/2002-27, s. 99; SOR/2009-188, ss. 78, 79.
- ### Chapter 74
- #### Copper and Articles Thereof
- 74.01-74.03 **(1)** A change to headings 74.01 through 74.03 from any other heading, including another heading within that group, except from heading 74.04; or
- (2)** A change to headings 74.01 through 74.03 from heading 74.04, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 74.04 No required change in tariff classification to heading 74.04, provided the waste and scrap are as described in paragraph 4(1)(i) of these Regulations.
- 74.05-74.07 **(1)** A change to headings 74.05 through 74.07 from any other chapter; or
- (2)** A change to headings 74.05 through 74.07 from heading 74.01 or 74.02 or tariff item No. 7404.00.10, 7404.00.20 or 7404.00.91, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 7408.11 **(1)** A change to tariff item No. 7408.11.11 or 7408.11.12 from any other chapter; or
- 7408.11.11, **(2)** A change to tariff item No. 7408.11.11 or 7408.11.12 from heading 74.01 or 74.02 or tariff item No. 7404.00.10, 7404.00.20 or 7404.00.91, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- 7408.11.12 **(a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent 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.

Chapter 74

Copper and Articles Thereof

- 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 tariff item No. 7407.10.11, 7407.10.12, 7407.21.21, 7407.21.22, 7407.29.21, 7407.29.29 or 7407.29.90 or heading 74.09.
- 74.12 A change to heading 74.12 from any other heading, except from heading 74.11.
- 74.13 **(1)** A change to heading 74.13 from any other heading, except from headings 74.07 through 74.08; or
(2) A change to heading 74.13 from 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 74.15-74.18 A change to headings 74.15 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 A change to subheading 7419.91 from any other heading.
- 7419.99 **(1)** A change to cloth (including endless bands), grill, netting or expanded metal of subheading 7419.99 from any other good of subheading 7419.99 or any other heading;
(2) A change to springs of subheading 7419.99 from any other good of subheading 7419.99 or any other heading;
(3) A change to non-electric cooking or heating apparatus of a kind used for domestic purposes and parts thereof of subheading 7419.99 from any other good of subheading 7419.99 or any other heading; or
(4) A change to any other good of subheading 7419.99 from cloth (including endless bands), grill, netting, expanded metal, springs or non-electric cooking or heating apparatus of a kind used for domestic purposes and parts thereof of subheading 7419.99 or any other heading.

SOR/96-26, ss. 37(F), 38(E); SOR/2000-86, ss. 23 to 26; SOR/2002-27, s. 99; SOR/2006-131, s. 10; SOR/2009-188, ss. 80 to 82.

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
- 7506.10.10 A change to tariff item No. 7506.10.10 from any other tariff item No..
- 7506.20.10 A change to tariff item No. 7506.20.10 from any other tariff item No..
- 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 heading outside that group.

SOR/2000-86, ss. 27, 28; SOR/2002-27, s. 99.

Chapter 76

Aluminum and Articles Thereof

- 76.01 A change to heading 76.01 from any other chapter.
- 76.02 A change to heading 76.02 from any other heading.
- 76.03 A change to heading 76.03 from any other chapter.
- 76.04 A change to heading 76.04 from any other heading.
- 76.05 A change to heading 76.05 from any other heading, except from heading 76.04 or 76.06.
- 76.06 A change to heading 76.06 from any other heading.
- 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 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.

SOR/2002-27, s. 99; SOR/2009-189, s. 11.

Chapter 78

Lead and Articles Thereof

78.01-78.02

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

7804.11-7804.20

(1) A change to subheadings 7804.11 through 7804.20 from any other subheading, including another subheading within that group; or

(2) A change to foil of a thickness not exceeding 0.15 mm (excluding backing) of subheading 7804.11 from within that subheading, whether or not there is also a change from any other subheading.

78.06

(1) A change to bars, rods, profiles or wire of heading 78.06 from any other good of heading 78.06 or any other heading;

(2) A change to wire of heading 78.06 from bars, rods or profiles of heading 78.06, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent;

(3) A change to tubes, pipes or tube or pipe fittings of heading 78.06 from any other good of heading 78.06 or any other heading; or

(4) A change to any other good of heading 78.06 from bars, rods, profiles, wire, tubes, pipes or tube or pipe fittings of heading 78.06 or any other heading.

SOR/2002-27, s. 99; SOR/2006-131, s. 11; SOR/2009-188, ss. 83, 84.

Chapter 79

Zinc and Articles Thereof

79.01-79.02

A change to headings 79.01 through 79.02 from any other chapter.

7903.10

A change to subheading 7903.10 from any other chapter.

7903.90

A change to subheading 7903.90 from any other heading.

79.04

(1) A change to heading 79.04 from any other heading; or

(2) A change to wire of heading 79.04 from within that heading, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent.

79.05

(1) A change to heading 79.05 from any other heading; or

(2) A change to foil of a thickness not exceeding 0.15 mm (excluding backing) of heading 79.05 from within that heading, whether or not there is also a change from any other heading.

79.07

(1) A change to tubes, pipes or tube or pipe fittings of heading 79.07 from any other good of heading 79.07 or any other heading; or

(2) A change to any other good of heading 79.07 from tubes, pipes or tube or pipe fittings of heading 79.07 or any other heading.

SOR/2002-27, s. 99; SOR/2006-131, s. 12; SOR/2009-188, s. 85.

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

(1) A change to heading 80.03 from any other heading; or

(2) A change to wire of heading 80.03 from within that heading, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent.

80.07

(1) A change to plates, sheets or strip, of a thickness exceeding 0.2 mm, of heading 80.07 from any other good of heading 80.07 or any other heading;

(2) A change to foil, of a thickness not exceeding 0.2 mm, powders or flakes of heading 80.07 from any other good of heading 80.07 or any other heading;

(3) A change to tubes, pipes or tube or pipe fittings of heading 80.07 from any other good of heading 80.07 or any other heading; or

(4) A change to any other good of heading 80.07 from plates, sheets or strip, of a thickness exceeding 0.2 mm, foil, of a thickness not exceeding 0.2 mm, powders, flakes, tubes, pipes or tube or pipe fittings of heading 80.07 or any other heading.

SOR/2002-27, s. 99; SOR/2006-131, s. 13; SOR/2009-188, s. 86.

Chapter 81

Other Base Metals; Cermets; Articles Thereof

8101.10-8101.97

A change to subheadings 8101.10 through 8101.97 from any other subheading, including another subheading within that group.

Chapter 81

Other Base Metals; Cermets; Articles Thereof

- 8101.99 (1) A change to bars or rods, other than those obtained simply by sintering, profiles, plates, sheets, strip or foil of subheading 8101.99 from any other good of subheading 8101.99 or any other subheading; or
(2) A change to any other good of subheading 8101.99 from bars or rods, other than those obtained simply by sintering, profiles, plates, sheets, strip or foil of subheading 8101.99 or any other subheading.
- 8102.10-8110.90 A change to subheadings 8102.10 through 8110.90 from any other subheading, including another subheading within that group.
- 81.11 (1) A change to manganese powders or articles of manganese of heading 81.11 from any other good of heading 81.11; or
(2) A change to any other good of heading 81.11 from any other heading.
- 8112.12-8112.59 A change to subheadings 8112.12 through 8112.59 from any other subheading, including another subheading within that group.
- 8112.92 (1) A change to germanium of subheading 8112.92 from any other good of subheading 8112.92 or any other subheading;
(2) A change to vanadium of subheading 8112.92 from any other good of subheading 8112.92 or any other subheading;
(3) A change to any other good of subheading 8112.92 from germanium or vanadium of subheading 8112.92 or any other subheading.
- 8112.99 (1) A change to germanium of subheading 8112.99 from any other good of subheading 8112.99 or any other subheading;
(2) A change to vanadium of subheading 8112.99 from any other good of subheading 8112.99 or any other subheading; or
(3) A change to any other good of subheading 8112.99 from germanium or vanadium of subheading 8112.99 or any other subheading.
- 81.13 A change to heading 81.13 from any other heading.

SOR/96-26, s. 39(F); SOR/2002-27, ss. 70 to 80, 99; SOR/2006-131, s. 14; SOR/2009-188, ss. 87, 88.

Chapter 82

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

- 82.01 A change to heading 82.01 from any other chapter.
- 8202.10-8202.20 A change to subheadings 8202.10 through 8202.20 from any other chapter.
- 8202.31 (1) A change to subheading 8202.31 from any other chapter; or
(2) A change to subheading 8202.31 from subheading 8202.39, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 8202.39-8202.99 A change to subheadings 8202.39 through 8202.99 from any other chapter.
- 82.03-82.06 A change to headings 82.03 through 82.06 from any other chapter.
- 8207.13 (1) A change to subheading 8207.13 from any other chapter; or
(2) A change to subheading 8207.13 from subheading 8207.19, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 8207.19-8207.90 A change to subheadings 8207.19 through 8207.90 from any other chapter.
- 82.08-82.10 A change to headings 82.08 through 82.10 from any other chapter.
- 8211.10 A change to subheading 8211.10 from any other chapter.
- 8211.91-8211.93 (1) A change to subheadings 8211.91 through 8211.93 from any other chapter; or
(2) A change to subheadings 8211.91 through 8211.93 from subheading 8211.95, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 8211.94-8211.95 A change to subheadings 8211.94 through 8211.95 from any other chapter.

Chapter 82

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

82.12-82.15

A change to headings 82.12 through 82.15 from any other chapter.

SOR/97-206, s. 9; SOR/2002-27, s. 99.

Chapter 83

Miscellaneous Articles of Base Metal

8301.10-8301.50

(1) A change to subheadings 8301.10 through 8301.50 from any other chapter; or

(2) 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 per cent where the transaction value method is used, or

(b) 50 per cent 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 heading, including another heading within that group.

8305.10-8305.20

(1) A change to subheadings 8305.10 through 8305.20 from any other chapter; or

(2) 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8305.90

A change to subheading 8305.90 from any other heading.

83.06-83.07

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

8308.10-8308.20

(1) A change to subheadings 8308.10 through 8308.20 from any other chapter; or

(2) 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8308.90

A change to subheading 8308.90 from any other heading.

83.09-83.10

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

8311.10-8311.30

(1) A change to subheadings 8311.10 through 8311.30 from any other chapter; or

(2) 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8311.90

A change to subheading 8311.90 from any other heading.

SOR/96-26, s. 40(E); SOR/2002-27, s. 99.

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

(Chapters 84 Through 85)

Chapter 84

Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof

Note 1: For purposes of this Chapter, the term, **printed circuit assembly**, means a good 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

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Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof

semiconductor devices, whether or not photosensitive, of heading 85.41 and integrated circuits of heading 85.42 and microassemblies of heading 85.43 or 85.48.

Note 2: For purposes of subheading 8471.49, the origin of each unit presented within a system shall be determined in accordance with the rule that would be applicable to such unit if it were presented separately and the rate of duty applicable to each unit presented in a system shall be:

(a) in the case of Mexico, the rate that would be applicable to such unit if it were presented separately; and

(b) in the case of Canada and the United States, the rate that is applicable to such unit under the appropriate tariff item No. within subheading 8471.49.

For purposes of this Note, the term **unit presented within a system** shall mean:

(a) a separate unit as described in Note 5(B) to Chapter 84 of the Harmonized System; or

(b) any other separate machine that is presented and classified with a system under subheading 8471.49.

Note 3: The following are parts for the goods of subheading 8443.31 or 8443.32:

(a) control or command assemblies, incorporating more than one of the following: printed circuit assembly, hard or flexible (floppy) disc drive, keyboard, user interface;

(b) light source assemblies, incorporating more than one of the following: light emitting diode assembly, gas laser, mirror polygon assembly, base casting;

(c) laser imaging assemblies, incorporating more than one of the following: photoreceptor belt or cylinder, toner receptacle unit, toner developing unit, charge/discharge unit, cleaning unit;

(d) image fixing assemblies, incorporating more than one of the following: fuser, pressure roller, heating element, release oil dispenser, cleaning unit, electrical control;

(e) ink jet marking assemblies, incorporating more than one of the following: thermal print head, ink dispensing unit, nozzle and reservoir unit, ink heater;

(f) maintenance/sealing assemblies, incorporating more than one of the following: vacuum unit, ink jet covering unit, sealing unit, purging unit;

(g) paper handling assemblies, incorporating more than one of the following: paper transport belt, roller, print bar, carriage, gripper roller, paper storage unit, exit tray;

(h) thermal transfer imaging assemblies, incorporating more than one of the following: thermal print head, cleaning unit, supply or take-up roller;

(i) ionographic imaging assemblies, incorporating more than one 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; or

(j) combinations of the above specified assemblies.

Note 4: The following are parts for facsimile machines:

(a) control or command assemblies, incorporating more than one of the following: printed circuit assembly, modem, hard or flexible (floppy) disc drive, keyboard, user interface;

(b) optics module assemblies, incorporating more than one of the following: optics lamp, charge couples device and appropriate optics, lenses, mirror;

(c) laser imaging assemblies, incorporating more than one of the following: photoreceptor belt or cylinder, toner receptacle unit, toner developing unit, charge/discharge unit, cleaning unit;

(d) ink jet marking assemblies, incorporating more than one of the following: thermal print head, ink dispensing unit, nozzle and reservoir unit, ink heater;

(e) thermal transfer imaging assemblies, incorporating more than one of the following: thermal print head, cleaning unit, supply or take-up roller;

(f) ionographic imaging assemblies, incorporating more than one 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;

(g) image fixing assemblies, incorporating more than one of the following: fuser, pressure roller, heating element, release oil dispenser, cleaning unit, electrical control;

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Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof

- (h) *paper handling assemblies, incorporating more than one of the following: paper transport belt, roller, print bar, carriage, gripper roller, paper storage unit, exit tray; or*
- (i) *combinations of the above specified assemblies.*

Note 5: *The following are parts for photocopying apparatus of subheadings 8443.32 and 8443.39 which refer to this Note:*

- (a) *imaging assemblies, incorporating more than one of the following: photoreceptor belt or cylinder, toner receptacle unit, toner distribution unit, developer receptacle unit, developer distribution unit, charge/discharge unit, cleaning unit;*
- (b) *optics assemblies, incorporating more than one of the following: lens, mirror, illumination source, document exposure glass;*
- (c) *user control assemblies, incorporating more than one of the following: printed circuit assembly, power supply, user input keyboard, wiring harness, display unit (cathode-ray type or flat panel);*
- (d) *image fixing assemblies, incorporating more than one of the following: fuser, pressure roller, heating element, release oil dispenser, cleaning unit, electrical control;*
- (e) *paper handling assemblies, incorporating more than one of the following: paper transport belt, roller, print bar, carriage, gripper roller, paper storage unit, exit tray; or*
- (f) *combinations of the above specified assemblies.*

8401.10-8401.30

- (1) A change to subheadings 8401.10 through 8401.30 from any other heading; or
- (2) 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8401.40

A change to subheading 8401.40 from any other heading.

8402.11-8402.20

- (1) A change to subheadings 8402.11 through 8402.20 from any other heading; or
- (2) 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8402.90

- (1) A change to subheading 8402.90 from any other heading; or
- (2) No required change in tariff classification to subheading 8402.90, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8403.10

- (1) A change to subheading 8403.10 from any other heading; or
- (2) 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8403.90

A change to subheading 8403.90 from any other heading.

8404.10-8404.20

- (1) A change to subheadings 8404.10 through 8404.20 from any other heading; or
- (2) 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8404.90

A change to subheading 8404.90 from any other heading.

8405.10

- (1) A change to subheading 8405.10 from any other heading; or
- (2) A change to subheading 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 per cent where the transaction value method is used, or

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Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof

- (b)** 50 per cent where the net cost method is used.
- 8405.90 A change to subheading 8405.90 from any other heading.
- 8406.10-8406.82 A change to subheadings 8406.10 through 8406.82 from any subheading outside that group, except from tariff item No. 8406.90.22, 8406.90.23, 8406.90.33, 8406.90.34, 8406.90.36 or 8406.90.37.
- 8406.90
- 8406.90.22,
8406.90.33,
8406.90.34 A change to tariff item No. 8406.90.22, 8406.90.33 or 8406.90.34 from tariff item No. 8406.90.21, 8406.90.31 or 8406.90.32 or any other heading.
- 8406.90.23,
8406.90.36,
8406.90.37 A change to tariff item No. 8406.90.23, 8406.90.36 or 8406.90.37 from any other tariff item No..
- 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.
- 8409.10 A change to subheading 8409.10 from any other heading.
- 8409.91 **(1)** A change to subheading 8409.91 from any other heading; or
- (2)** No required change in tariff classification to subheading 8409.91, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.
- 8409.99 **(1)** A change to subheading 8409.99 from any other heading; or
- (2)** No required change in tariff classification to subheading 8409.99, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.
- 8410.11-8410.13 **(1)** A change to subheadings 8410.11 through 8410.13 from any other heading; or
- (2)** 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.
- 8410.90 A change to subheading 8410.90 from any other heading.
- 8411.11-8411.82 **(1)** A change to subheadings 8411.11 through 8411.82 from any other heading; or
- (2)** A change to subheadings 8411.11 through 8411.82 from 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 per cent where the transaction value method is used, or
- (b)** 50 per cent 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 **(1)** A change to subheadings 8412.10 through 8412.80 from any other heading; or
- (2)** 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.
- 8412.90 A change to subheading 8412.90 from any other heading.
- 8413.11-8413.82 **(1)** A change to subheadings 8413.11 through 8413.82 from any other heading; or

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Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof

(2) A change to subheading 8413.11 through 8413.82 from 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8413.91 A change to subheading 8413.91 from any other heading.

8413.92 **(1)** A change to subheading 8413.92 from any other heading; or
(2) No required change in tariff classification to subheading 8413.92, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8414.10-8414.20 **(1)** A change to subheadings 8414.10 through 8414.20 from any other heading; or

(2) A change to subheadings 8414.10 through 8414.20 from subheading 8414.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8414.30 A change to subheading 8414.30 from any other subheading, except from tariff item No. 8414.90.10.

8414.40 **(1)** A change to subheading 8414.40 from any other heading; or

(2) A change to subheading 8414.40 from subheading 8414.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8414.51 A change to subheading 8414.51 from any other subheading.

8414.59-8414.80 **(1)** A change to subheadings 8414.59 through 8414.80 from any other heading; or

(2) A change to subheadings 8414.59 through 8414.80 from subheading 8414.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8414.90 **(1)** A change to subheading 8414.90 from any other heading; or

(2) No required change in tariff classification to subheading 8414.90, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8415.10 **(1)** A change to self-contained window or wall type air conditioning machines of subheading 8415.10 from any other subheading, except from tariff item No. 8415.90.11, 8415.90.21 or 8415.90.22 or assemblies incorporating more than one of the following: compressor, condenser, evaporator, connecting tubing;

(2) A change to "split-systems" of subheading 8415.10 from any other subheading, except from subheadings 8415.20 through 8415.83, tariff item No. 8415.90.11, 8415.90.21 or 8415.90.22 or assemblies incorporating more than one of the following: compressor, condenser, evaporator, connecting tubing; or

(3) A change to "split-systems" of subheading 8415.10 from tariff item No. 8415.90.11, 8415.90.21 or 8415.90.22 or assemblies incorporating more than one of the following: compressor, condenser, evaporator, connecting tubing, whether or not there is also a change from subheadings 8415.20 through 8415.83, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8415.20-8415.83 **(1)** A change to subheadings 8415.20 through 8415.83 from any subheading outside that group, except from "split-systems" of subheading 8415.10, tariff item No. 8415.90.11, 8415.90.21 or 8415.90.22 or assemblies incorporating more than one of the following: compressor, condenser, evaporator, connecting tubing; or

(2) A change to subheadings 8415.20 through 8415.83 from tariff item No. 8415.90.11, 8415.90.21 or 8415.90.22 or assemblies incorporating more than one of the following: compressor, condenser,

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evaporator, connecting tubing, whether or not there is also a change from any subheading outside that group, except from "split-systems" of subheading 8415.10, provided there is a regional value content of not less than:

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

8415.90

8415.90.11,

8415.90.21,

8415.90.22

8415.90

A change to tariff item No. 8415.90.11, 8415.90.21 or 8415.90.22 from any other tariff item No..

A change to subheading 8415.90 from any other heading.

8416.10-8416.30

(1) A change to subheadings 8416.10 through 8416.30 from any other heading; or

(2) A change to subheadings 8416.10 through 8416.30 from subheading 8416.90, 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 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8416.90

A change to subheading 8416.90 from any other heading.

8417.10-8417.80

(1) A change to subheadings 8417.10 through 8417.80 from any other heading; or

(2) A change to subheadings 8417.10 through 8417.80 from subheading 8417.90, 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 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8417.90

A change to subheading 8417.90 from any other heading.

8418.10-8418.21

A change to subheadings 8418.10 through 8418.21 from any subheading outside that group, except from subheading 8418.91 or tariff item No. 8418.99.10 or from assemblies incorporating more than one of the following: compressor, condenser, evaporator, connecting tubing.

8418.29

(1) A change to absorption-type electrical household refrigerators of subheading 8418.29 from any other heading;

(2) A change to absorption-type electrical household refrigerators of subheading 8418.29 from subheadings 8418.91 through 8418.99, 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 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used; or

(3) A change to any other good of subheading 8418.29 from any other subheading, except from subheading 8418.30, 8418.40 or 8418.91, door assemblies incorporating more than one of the following: inner panel, outer panel, insulation, hinges, handles of subheading 8418.99 or assemblies incorporating more than one of the following: compressor, condenser, evaporator, connecting tubing.

8418.30-8418.40

A change to subheadings 8418.30 through 8418.40 from any subheading outside that group, except from any good, other than absorption-type electrical household refrigerators, of subheading 8418.29 or 8418.91, door assemblies incorporating more than one of the following: inner panel, outer panel, insulation, hinges, handles of subheading 8418.99 or assemblies incorporating more than one of the following: compressor, condenser, evaporator, connecting tubing.

8418.50-8418.69

(1) A change to subheadings 8418.50 through 8418.69 from any other heading; or

(2) A change to subheadings 8418.50 through 8418.69 from subheadings 8418.91 through 8418.99, 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 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8418.91

A change to subheading 8418.91 from any other subheading.

8418.99

8418.99.10

A change to tariff item No. 8418.99.10 from any other tariff item No..

8418.99

A change to subheading 8418.99 from any other heading.

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8419.11-8419.89	<p>(1) A change to subheadings 8419.11 through 8419.89 from any other heading; or</p> <p>(2) A change to subheadings 8419.11 through 8419.89 from subheading 8419.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
8419.90	<p>(1) A change to subheading 8419.90 from any other heading; or</p> <p>(2) No required change in tariff classification to subheading 8419.90, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
8420.10	<p>(1) A change to subheading 8420.10 from any other heading; or</p> <p>(2) A change to subheading 8420.10 from subheadings 8420.91 through 8420.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
8420.91-8420.99	A change to subheadings 8420.91 through 8420.99 from any other heading.
8421.11	<p>(1) A change to subheading 8421.11 from any other heading; or</p> <p>(2) A change to subheading 8421.11 from subheading 8421.91, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
8421.12	A change to subheading 8421.12 from any other subheading, except from tariff item No. 8421.91.10, 8421.91.20, 8537.10.11 or 8537.10.91.
8421.19-8421.39	<p>(1) A change to subheadings 8421.19 through 8421.39 from any other heading; or</p> <p>(2) A change to subheadings 8421.19 through 8421.39 from subheadings 8421.91 through 8421.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
8421.91	
8421.91.10	A change to tariff item No. 8421.91.10 from any other tariff item No..
8421.91.20	A change to tariff item No. 8421.91.20 from any other tariff item No..
8421.91	A change to subheading 8421.91 from any other heading.
8421.99	<p>(1) A change to subheading 8421.99 from any other heading; or</p> <p>(2) No required change in tariff classification to subheading 8421.99, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
8422.11	A change to subheading 8422.11 from any other subheading, except from tariff item No. 8422.90.10, 8422.90.20, 8537.10.11 or 8537.10.91 or from water circulation systems incorporating a pump, whether or not motorized, and auxiliary apparatus for controlling, filtering, or dispersing a spray.
8422.19-8422.40	<p>(1) A change to subheadings 8422.19 through 8422.40 from any other heading; or</p> <p>(2) A change to subheadings 8422.19 through 8422.40 from subheading 8422.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
8422.90	
8422.90.10	A change to tariff item No. 8422.90.10 from any other tariff item No..
8422.90.20	A change to tariff item No. 8422.90.20 from any other tariff item No..

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8422.90	A change to subheading 8422.90 from any other heading.
8423.10-8423.89	(1) A change to subheadings 8423.10 through 8423.89 from any other heading; or (2) A change to subheadings 8423.10 through 8423.89 from subheading 8423.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8423.90	A change to subheading 8423.90 from any other heading.
8424.10-8424.89	(1) A change to subheadings 8424.10 through 8424.89 from any other heading; or (2) A change to subheadings 8424.10 through 8424.89 from subheading 8424.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8424.90	A change to subheading 8424.90 from any other heading.
84.25-84.26	(1) A change to headings 84.25 through 84.26 from any other heading, including another heading within that group, except from heading 84.31; or (2) A change to headings 84.25 through 84.26 from heading 84.31, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8427.10	
8427.10.10	(1) A change to tariff item No. 8427.10.10 from any other heading, except from subheading 8431.20 or 8483.40 or heading 85.01; or (2) A change to tariff item No. 8427.10.10 from subheading 8431.20 or 8483.40 or heading 85.01, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8427.10	(1) A change to subheading 8427.10 from any other heading, except from subheading 8431.20; or (2) A change to subheading 8427.10 from subheading 8431.20, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8427.20	
8427.20.11, 8427.20.19	(1) A change to tariff item No. 8427.20.11 or 8427.20.19 from any other heading, except from heading 84.07 or 84.08 or subheading 8431.20 or 8483.40; or (2) A change to tariff item No. 8427.20.11 or 8427.20.19 from heading 84.07 or 84.08 or subheading 8431.20 or 8483.40, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8427.20	(1) A change to subheading 8427.20 from any other heading, except from subheading 8431.20; or (2) A change to subheading 8427.20 from subheading 8431.20, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8427.90	(1) A change to subheading 8427.90 from any other heading, except from subheading 8431.20; or (2) A change to subheading 8427.90 from subheading 8431.20, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

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	(a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
84.28-84.30	(1) A change to headings 84.28 through 84.30 from any heading outside that group, except from heading 84.31; or (2) A change to headings 84.28 through 84.30 from heading 84.31, whether or not there is also a change from any heading outside that group, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8431.10	(1) A change to subheading 8431.10 from any other heading; or (2) No required change in tariff classification to subheading 8431.10, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8431.20	A change to subheading 8431.20 from any other heading.
8431.31	(1) A change to subheading 8431.31 from any other heading; or (2) No required change in tariff classification to subheading 8431.31, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8431.39	(1) A change to subheading 8431.39 from any other heading; or (2) No required change in tariff classification to subheading 8431.39, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8431.41-8431.42	A change to subheadings 8431.41 through 8431.42 from any other heading.
8431.43	(1) A change to subheading 8431.43 from any other heading; or (2) No required change in tariff classification to subheading 8431.43, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8431.49	(1) A change to subheading 8431.49 from any other heading; or (2) No required change in tariff classification to subheading 8431.49, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8432.10-8432.80	(1) A change to subheadings 8432.10 through 8432.80 from any other heading; or (2) A change to subheadings 8432.10 through 8432.80 from subheading 8432.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8432.90	A change to subheading 8432.90 from any other heading.
8433.11-8433.60	(1) A change to subheadings 8433.11 through 8433.60 from any other heading; or (2) A change to subheadings 8433.11 through 8433.60 from subheading 8433.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8433.90	A change to subheading 8433.90 from any other heading.
8434.10-8434.20	(1) A change to subheadings 8434.10 through 8434.20 from any other heading; or

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- (2)** A change to subheadings 8434.10 through 8434.20 from subheading 8434.90, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8434.90 A change to subheading 8434.90 from any other heading.
- 8435.10 **(1)** A change to subheading 8435.10 from any other heading; or
- (2)** A change to subheading 8435.10 from subheading 8435.90, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8435.90 A change to subheading 8435.90 from any other heading.
- 8436.10-8436.80 **(1)** A change to subheadings 8436.10 through 8436.80 from any other heading; or
- (2)** A change to subheadings 8436.10 through 8436.80 from subheadings 8436.91 through 8436.99, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8436.91-8436.99 A change to subheadings 8436.91 through 8436.99 from any other heading.
- 8437.10-8437.80 **(1)** A change to subheadings 8437.10 through 8437.80 from any other heading; or
- (2)** A change to subheadings 8437.10 through 8437.80 from subheading 8437.90, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8437.90 A change to subheading 8437.90 from any other heading.
- 8438.10-8438.80 **(1)** A change to subheadings 8438.10 through 8438.80 from any other heading; or
- (2)** A change to subheadings 8438.10 through 8438.80 from subheading 8438.90, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8438.90 A change to subheading 8438.90 from any other heading.
- 8439.10-8439.30 **(1)** A change to subheadings 8439.10 through 8439.30 from any other heading; or
- (2)** A change to subheadings 8439.10 through 8439.30 from subheadings 8439.91 through 8439.99, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8439.91-8439.99 A change to subheadings 8439.91 through 8439.99 from any other heading.
- 8440.10 **(1)** A change to subheading 8440.10 from any other heading; or
- (2)** A change to subheading 8440.10 from subheading 8440.90, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8440.90 A change to subheading 8440.90 from any other heading.
- 8441.10-8441.80 **(1)** A change to subheadings 8441.10 through 8441.80 from any other heading; or
- (2)** A change to subheadings 8441.10 through 8441.80 from subheading 8441.90, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.

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8441.90

- (1) A change to subheading 8441.90 from any other heading; or
- (2) No required change in tariff classification to subheading 8441.90, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8442.30

- (1) A change to subheading 8442.30 from any other heading; or
- (2) A change to subheading 8442.30 from subheadings 8442.40 through 8442.50, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8442.40-8442.50

A change to subheadings 8442.40 through 8442.50 from any other heading.

8443.11-8443.19

- (1) A change to subheadings 8443.11 through 8443.19 from any other heading; or
- (2) A change to subheadings 8443.11 through 8443.19 from subheading 8443.91, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8443.31

- (1) A change to machines, which perform the function of facsimile transmission/reception of subheading 8443.31 from any other good of subheading 8443.31 or any other subheading, except from parts of facsimile machines specified in Note 4 of Chapter 84;
- (2) A change to other machines, which perform the function of printing by means of laser technology and produce more than 20 pages per minute, of subheading 8443.31 from any other good of subheading 8443.31 or any other subheading, except from parts of printers of subheading 8443.31 specified in Note 3 of Chapter 84, printed circuit assemblies (PCAs) of subheading 8443.99 or subheading 8471.49;
- (3) A change to other machines, which perform the function of printing by means of laser technology, of subheading 8443.31 from any other good of subheading 8443.31 or any other subheading, except from PCAs of subheading 8443.99 or subheading 8471.49;
- (4) A change to other machines, which perform the function of printing by means of light bar type electronic technology, of subheading 8443.31 from any other good of subheading 8443.31 or any other subheading, except from parts of printers of subheading 8443.31 specified in Note 3 of Chapter 84, PCAs of subheading 8443.99 or subheading 8471.49;
- (5) A change to other machines, which perform the function of printing by means of ink-jet technology, of subheading 8443.31 from any other good of subheading 8443.31 or any other subheading, except from parts of printers of subheading 8443.31 specified in Note 3 of Chapter 84 or subheading 8471.49;
- (6) A change to other machines, which perform the function of printing by means of thermal transfer technology, of subheading 8443.31 from any other good of subheading 8443.31 or any other subheading, except from parts of printers of subheading 8443.31 specified in Note 3 of Chapter 84 or subheading 8471.49;
- (7) A change to other machines, which perform the function of printing by means of ionographic technology, of subheading 8443.31 from any other good of subheading 8443.31 or any other subheading, except from parts of printers of subheading 8443.31 specified in Note 3 of Chapter 84 or subheading 8471.49; or
- (8) A change to any other good of subheading 8443.31 from machines which perform the function of facsimile transmission / reception of subheading 8443.31 or any other subheading, except from subheading 8471.49 or 8471.60.

8443.32

- (1) A change to facsimile machines of subheading 8443.32 from any other good of subheading 8443.32 or any other subheading, except from parts of facsimile machines specified in Note 4 of Chapter 84;
- (2) A change to laser printers capable of producing more than 20 pages per minute of subheading 8443.32 from any other good of subheading 8443.32 or any other subheading, except from parts of printers of subheading 8443.32 specified in Note 3 of Chapter 84, printed circuit assemblies (PCAs) of subheading 8443.99 or subheading 8471.49;
- (3) A change to other laser printers of subheading 8443.32 from any other good of subheading 8443.32 or any other subheading, except from PCAs of subheading 8443.99 or subheading 8471.49;
- (4) A change to light bar type electronic printers of subheading 8443.32 from any other good of subheading 8443.32 or any other subheading, except from parts of printers of subheading 8443.32 specified in Note 3 of Chapter 84, PCAs of subheading 8443.99 or subheading 8471.49;

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(5) A change to ink-jet printers of subheading 8443.32 from any other good of subheading 8443.32 or any other subheading, except from parts of printers of subheading 8443.32 specified in Note 3 of Chapter 84 or subheading 8471.49;

(6) A change to thermal transfer printers of subheading 8443.32 from any other good of subheading 8443.32 or any other subheading, except from parts of printers of subheading 8443.32 specified in Note 3 of Chapter 84 or subheading 8471.49;

(7) A change to ionographic printers of subheading 8443.32 from any other good of subheading 8443.32 or any other subheading, except from parts of printers of subheading 8443.32 specified in Note 3 of Chapter 84 or subheading 8471.49;

(8) A change to teleprinters of subheading 8443.32 from any other good of subheading 8443.32 or any other subheading, provided that, with respect to PCAs or parts incorporating PCAs of subheading 8443.99:

(a) except as provided in paragraph (b), for each multiple of nine PCAs, or any portion thereof, that is contained in the good, only one PCA may be a non-originating PCA, and

(b) if the good contains less than three PCAs, all of the PCAs must be originating PCAs; or

(9) A change to any other good of subheading 8443.32 from machines which perform the function of facsimile transmission / reception of subheading 8443.32, teleprinters of subheading 8443.32 or any other subheading, except from subheading 8471.49 or 8471.60.

8443.39

(1) A change to direct process electrostatic photocopying apparatus of subheading 8443.39 from any other good of subheading 8443.39 or any other subheading;

(2) A change to indirect process electrostatic photocopying apparatus of subheading 8443.39 from any other good of subheading 8443.39 or any other subheading, except from parts of indirect electrostatic photocopying apparatus specified in Note 5 of Chapter 84;

(3) A change to photocopying apparatus incorporating an optical system of subheading 8443.39 from any other good of subheading 8443.39 or any other subheading;

(4) A change to contact type photocopying apparatus of subheading 8443.39 from any other good of subheading 8443.39 or any other subheading;

(5) A change to thermo-copying apparatus of subheading 8443.39 from any other good of subheading 8443.39 or any other subheading;

(6) A change to stand-alone digital copiers of subheading 8443.39 from any other heading, except from heading 84.73; or

(7) A change to stand-alone digital copiers of subheading 8443.39 from heading 84.73, 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8443.91

(1) A change to accessories for use ancillary to printing of subheading 8443.91 from subheading 8443.99 or any other heading; or

(2) A change to accessories for use ancillary to printing of subheading 8443.91 from parts of subheading 8443.91, whether or not there is also a change from subheading 8443.99 or any other heading, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used; or

(3) A change to parts of subheading 8443.91 from subheading 8443.99 or any other heading.

8443.99

(1) A change to accessories for use ancillary to printing of subheading 8443.99 from any other heading; or

(2) A change to accessories for use ancillary to printing of subheading 8443.99 from parts of subheading 8443.99, 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used;

(3) A change to printed circuit assemblies (PCAs) of subheading 8443.99 from any other good of subheading 8443.99 or any other subheading;

(4) A change to parts or accessories, including face plates and lock latches, of PCAs of subheading 8443.99 from any other good of subheading 8443.99 or any other subheading;

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(5) A change to other parts for goods of subheading 8443.31 or 8443.32 specified in Note 3 of Chapter 84 of subheading 8443.99 from any other good of subheading 8443.99 or any other subheading;

(6) A change to parts or accessories of subheading 8443.99 for goods, other than facsimile machines, of subheadings 8443.31 through 8443.32, from any other good of subheading 8443.99 or any other heading;

(7) No required change in tariff classification to other parts or accessories of subheading 8443.99 for machines, which perform the function of printing, of subheading 8443.31 or printers of subheading 8443.32, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used;

(8) A change to parts for facsimile machines specified in Note 4 of Chapter 84 of subheading 8443.99 from any other good of subheading 8443.99 or any other subheading;

(9) A change to parts incorporating PCAs for teleprinters of subheading 8443.99 from any other good of subheading 8443.99 or any other subheading, provided that, with respect to PCAs or parts incorporating PCAs of subheading 8443.99:

(a) except as provided in paragraph (b), for each multiple of nine PCAs, or any portion thereof, that is contained in the good, only one PCA may be a non-originating PCA, and

(b) if the good contains less than three PCAs, all of the PCAs must be originating PCAs;

(10) A change to automatic document feeders, paper feeders or sorters for photocopying apparatus incorporating an optical system, contact type photocopying apparatus or thermo-copying apparatus of subheading 8443.99 from any other good of subheading 8443.99, except from parts other than those specified in Note 5 of Chapter 84;

(11) A change to parts of photocopying apparatus specified in Note 5 of Chapter 84 of subheading 8443.99 from any other good of subheading 8443.99 or any other heading, provided that at least one of the components of such assembly specified in Note 5 of Chapter 84 is originating;

(12) A change to other parts and accessories for photocopying apparatus incorporating an optical system, contact type photocopying apparatus or thermo-copying apparatus of subheading 8443.99 from any other subheading;

(13) A change to other parts for facsimile machines or teleprinters of subheading 8443.99 from any other heading; or

(14) No required change in tariff classification to other parts for facsimile machines or teleprinters of subheading 8443.99, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

84.44-84.47

(1) A change to headings 84.44 through 84.47 from any heading outside that group, except from heading 84.48; or

(2) A change to headings 84.44 through 84.47 from heading 84.48, 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8448.11-8448.19

(1) A change to subheadings 8448.11 through 8448.19 from any other heading; or

(2) A change to subheadings 8448.11 through 8448.19 from subheadings 8448.20 through 8448.59, 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8448.20-8448.59

A change to subheadings 8448.20 through 8448.59 from any other heading.

84.49

A change to heading 84.49 from any other heading.

8450.11-8450.20

A change to subheadings 8450.11 through 8450.20 from any subheading outside that group, except from tariff item No. 8450.90.10, 8450.90.20, 8537.10.11 or 8537.10.91 or from washer assemblies incorporating more than one of the following: agitator, motor, transmission, clutch.

8450.90

8450.90.10

A change to tariff item No. 8450.90.10 from any other tariff item No..

8450.90.20

A change to tariff item No. 8450.90.20 from any other tariff item No..

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8450.90	A change to subheading 8450.90 from any other heading.
8451.10	(1) A change to subheading 8451.10 from any other heading; or (2) A change to subheading 8451.10 from subheading 8451.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8451.21-8451.29	A change to subheadings 8451.21 through 8451.29 from any subheading outside that group, except from tariff item No. 8451.90.10 or 8451.90.20 or subheading 8537.10.
8451.30-8451.80	(1) A change to subheadings 8451.30 through 8451.80 from any other heading; or (2) A change to subheadings 8451.30 through 8451.80 from subheading 8451.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8451.90	
8451.90.10	A change to tariff item No. 8451.90.10 from any other tariff item No..
8451.90.20	A change to tariff item No. 8451.90.20 from any other tariff item No..
8451.90	A change to subheading 8451.90 from any other heading.
8452.10-8452.30	(1) A change to subheadings 8452.10 through 8452.30 from any other heading; or (2) A change to subheadings 8452.10 through 8452.30 from subheading 8452.40 or 8452.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8452.40-8452.90	A change to subheadings 8452.40 through 8452.90 from any other heading.
8453.10-8453.80	(1) A change to subheadings 8453.10 through 8453.80 from any other heading; or (2) A change to subheadings 8453.10 through 8453.80 from subheading 8453.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8453.90	A change to subheading 8453.90 from any other heading.
8454.10-8454.30	(1) A change to subheadings 8454.10 through 8454.30 from any other heading; or (2) A change to subheadings 8454.10 through 8454.30 from subheading 8454.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8454.90	A change to subheading 8454.90 from any other heading.
8455.10-8455.22	A change to subheadings 8455.10 through 8455.22 from any subheading outside that group, except from tariff item No. 8455.90.10.
8455.30	(1) A change to subheading 8455.30 from any other heading; or (2) A change to subheading 8455.30 from subheading 8455.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8455.90	A change to subheading 8455.90 from any other heading.
8456.10	A change to subheading 8456.10 from any other heading, except from more than one of the following: <ul style="list-style-type: none">— tariff item No. 8466.93.10,— subheading 8537.10,— subheading 9013.20.

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8456.20-8456.90

A change to subheadings 8456.20 through 8456.90 from any other heading, except from more than one of the following:

- subheadings 8413.50 through 8413.60,
- tariff item No. 8466.93.10,
- subheading 8501.32 or 8501.52,
- subheading 8537.10.

84.57

A change to heading 84.57 from any other heading, except from heading 84.59 or more than one of the following:

- subheadings 8413.50 through 8413.60,
- tariff item No. 8466.93.10,
- subheading 8501.32 or 8501.52,
- subheading 8537.10.

8458.11

A change to subheading 8458.11 from any other heading, except from more than one of the following:

- subheadings 8413.50 through 8413.60,
- tariff item No. 8466.93.10,
- subheading 8501.32 or 8501.52,
- subheading 8537.10.

8458.19

A change to subheading 8458.19 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.

8458.91

A change to subheading 8458.91 from any other heading, except from more than one of the following:

- subheadings 8413.50 through 8413.60,
- tariff item No. 8466.93.10,
- subheading 8501.32 or 8501.52,
- subheading 8537.10.

8458.99

A change to subheading 8458.99 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.

8459.10

A change to subheading 8459.10 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.

8459.21

(1) A change to subheading 8459.21 from any other heading, except from more than one of the following:

- subheadings 8413.50 through 8413.60,
- tariff item No. 8466.93.10,
- subheading 8501.32 or 8501.52,
- subheading 8537.10; or

(2) A change to subheading 8459.21 from more than one of the following:

- subheadings 8413.50 through 8413.60,
- tariff item No. 8466.93.10,
- subheading 8501.32 or 8501.52,
- subheading 8537.10,

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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8459.29

A change to subheading 8459.29 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.

8459.31

(1) A change to subheading 8459.31 from any other heading, except from more than one of the following:

- subheadings 8413.50 through 8413.60,

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- tariff item No. 8466.93.10,
- subheading 8501.32 or 8501.52,
- subheading 8537.10; or

(2) A change to subheading 8459.31 from more than one of the following:

- subheadings 8413.50 through 8413.60,
- tariff item No. 8466.93.10,
- subheading 8501.32 or 8501.52,
- subheading 8537.10,

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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8459.39

A change to subheading 8459.39 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.

8459.40-8459.51

(1) A change to subheadings 8459.40 through 8459.51 from any other heading, except from more than one of the following:

- subheadings 8413.50 through 8413.60,
- tariff item No. 8466.93.10,
- subheading 8501.32 or 8501.52,
- subheading 8537.10; or

(2) A change to subheadings 8459.40 through 8459.51 from more than one of the following:

- subheadings 8413.50 through 8413.60,
- tariff item No. 8466.93.10,
- subheading 8501.32 or 8501.52,
- subheading 8537.10,

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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8459.59

A change to subheading 8459.59 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.

8459.61

(1) A change to subheading 8459.61 from any other heading, except from more than one of the following:

- subheadings 8413.50 through 8413.60,
- tariff item No. 8466.93.10,
- subheading 8501.32 or 8501.52,
- subheading 8537.10; or

(2) A change to subheading 8459.61 from more than one of the following:

- subheadings 8413.50 through 8413.60,
- tariff item No. 8466.93.10,
- subheading 8501.32 or 8501.52,
- subheading 8537.10,

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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

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- 8459.69 A change to subheading 8459.69 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.
- 8459.70
- 8459.70.10 **(1)** A change to tariff item No. 8459.70.10 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.93.10,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10; or
- (2)** A change to tariff item No. 8459.70.10 from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.93.10,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10,
- 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8459.70 A change to subheading 8459.70 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.
- 8460.11 A change to subheading 8460.11 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.93.10,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8460.19 A change to subheading 8460.19 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.
- 8460.21 A change to subheading 8460.21 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.93.10,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8460.29 A change to subheading 8460.29 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.
- 8460.31 A change to subheading 8460.31 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.93.10,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8460.39 A change to subheading 8460.39 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.
- 8460.40
- 8460.40.10 A change to tariff item No. 8460.40.10 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.93.10,

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- subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8460.40 A change to subheading 8460.40 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.
- 8460.90
- 8460.90.10 A change to tariff item No. 8460.90.10 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.93.10,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8460.90 A change to subheading 8460.90 from any other heading, except from tariff item No. 8466.93.10 or subheading 8501.32 or 8501.52.
- 8461.20
- 8461.20.10 A change to tariff item No. 8461.20.10 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.93.10,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8461.20 A change to subheading 8461.20 from any other heading, except from tariff item No. 8466.93.10.
- 8461.30
- 8461.30.10 A change to tariff item No. 8461.30.10 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.93.10,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8461.30 A change to subheading 8461.30 from any other heading, except from tariff item No. 8466.93.10.
- 8461.40 A change to subheading 8461.40 from any other heading, except from tariff item No. 8466.93.10.
- 8461.50
- 8461.50.11, A change to tariff item No. 8461.50.11 or 8461.50.19 from any other heading, except from more than one of the following:
- 8461.50.19
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.93.10,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8461.50 A change to subheading 8461.50 from any other heading, except from tariff item No. 8466.93.10.
- 8461.90
- 8461.90.10 A change to tariff item No. 8461.90.10 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.93.10,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8461.90 A change to subheading 8461.90 from any other heading, except from tariff item No. 8466.93.10.

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- 8462.10 A change to subheading 8462.10 from any other heading, except from tariff item No. 8466.94.10 or 8483.50.20.
- 8462.21 A change to subheading 8462.21 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.94.10,
 - tariff item No. 8483.50.20,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8462.29 A change to subheading 8462.29 from any other heading, except from tariff item No. 8466.94.10 or 8483.50.20.
- 8462.31 A change to subheading 8462.31 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.94.10,
 - tariff item No. 8483.50.20,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8462.39 A change to subheading 8462.39 from any other heading, except from tariff item No. 8466.94.10 or 8483.50.20.
- 8462.41 A change to subheading 8462.41 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.94.10,
 - tariff item No. 8483.50.20,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8462.49 A change to subheading 8462.49 from any other heading, except from tariff item No. 8466.94.10 or 8483.50.20.
- 8462.91
- 8462.91.10 A change to tariff item No. 8462.91.10 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.94.10,
 - tariff item No. 8483.50.20,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8462.91 A change to subheading 8462.91 from any other heading, except from tariff item No. 8466.94.10 or 8483.50.20.
- 8462.99
- 8462.99.11, 8462.99.19 A change to tariff item No. 8462.99.11 or 8462.99.19 from any other heading, except from more than one of the following:
- subheadings 8413.50 through 8413.60,
 - tariff item No. 8466.94.10,
 - tariff item No. 8483.50.20,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10.
- 8462.99 A change to subheading 8462.99 from any other heading, except from tariff item No. 8466.94.10 or 8483.50.20.
- 84.63 A change to heading 84.63 from any other heading, except from tariff item No. 8466.94.10 or 8483.50.20 or subheading 8501.32 or 8501.52.

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84.64	<p>(1) A change to heading 84.64 from any other heading, except from subheading 8466.91; or</p> <p>(2) A change to heading 84.64 from subheading 8466.91, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
84.65	<p>(1) A change to heading 84.65 from any other heading, except from subheading 8466.92; or</p> <p>(2) A change to heading 84.65 from subheading 8466.92, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
84.66	A change to heading 84.66 from any other heading.
8467.11-8467.19	<p>(1) A change to subheadings 8467.11 through 8467.19 from any other heading; or</p> <p>(2) A change to subheadings 8467.11 through 8467.19 from subheading 8467.91 or 8467.92, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
8467.21-8467.29	<p>(1) A change to subheadings 8467.21 through 8467.29 from any subheading outside that group, except from housings of subheading 8467.91 or 8467.99 or heading 85.01; or</p> <p>(2) A change to subheadings 8467.21 through 8467.29 from housings of subheading 8467.91 or 8467.99 or heading 85.01 whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
8467.81-8467.89	<p>(1) A change to subheadings 8467.81 through 8467.89 from any other heading; or</p> <p>(2) A change to subheadings 8467.81 through 8467.89 from subheading 8467.91 or 8467.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
8467.91-8467.99	A change to subheadings 8467.91 through 8467.99 from any other heading.
8468.10-8468.80	<p>(1) A change to subheadings 8468.10 through 8468.80 from any other heading; or</p> <p>(2) A change to subheadings 8468.10 through 8468.80 from subheading 8468.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
8468.90	A change to subheading 8468.90 from any other heading.
84.69	<p>(1) A change to word-processing machines of heading 84.69 from any other heading, except from heading 84.73; or</p> <p>(2) A change to word-processing machines of heading 84.69 from heading 84.73, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method;</p> <p>(3) A change to any other good of heading 84.69 from any other heading, except from heading 84.73; or</p> <p>(4) A change to any other good of heading 84.69 from heading 84.73, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
84.70	<p>(1) A change to heading 84.70 from any other heading, except from heading 84.73; or</p> <p>(2) A change to heading 84.70 from heading 84.73, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p>

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- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8471.30
 - (1) A change to analogue or hybrid automatic data processing machines of subheading 8471.30 from any other heading, except from heading 84.73; or
 - (2) A change to analogue or hybrid automatic data processing machines of subheading 8471.30 from heading 84.73, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used; or
 - (3) A change to any other good of subheading 8471.30 from analogue or hybrid automatic data processing machines of subheading 8471.30 or any other subheading, except from subheadings 8471.41 through 8471.50.
- 8471.41
 - (1) A change to analogue or hybrid automatic data processing machines of subheading 8471.41 from any other heading, except from heading 84.73; or
 - (2) A change to analogue or hybrid automatic data processing machines of subheading 8471.41 from heading 84.73, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used; or
 - (3) A change to any other good of subheading 8471.41 from analogue or hybrid automatic data processing machines of subheading 8471.41 or any other subheading, except from subheading 8471.30, 8471.49 or 8471.50.
- 8471.49
 - Note:** *The origin of each unit presented within a system shall be determined as though each unit were presented separately and were classified under the appropriate tariff provision for that unit.*
- 8471.50
 - (1) A change to analogue or hybrid automatic data processing machines of subheading 8471.50 from any other heading, except from heading 84.73; or
 - (2) A change to analogue or hybrid automatic data processing machines of subheading 8471.50 from heading 84.73, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used; or
 - (3) A change to any other good of subheading 8471.50 from analogue or hybrid automatic data processing machines of subheading 8471.50 or any other subheading, except from subheadings 8471.30 through 8471.49.
- 8471.60
 - A change to subheading 8471.60 from any other subheading, except from subheading 8471.49.
- 8471.70
 - A change to subheading 8471.70 from any other subheading, except from subheading 8471.49.
- 8471.80
 - A change to tariff item No. 8471.80.10 from any other tariff item No., except from subheading 8471.49.
- 8471.80.10
 - A change to tariff item No. 8471.80.91 from any other tariff item No., except from subheading 8471.49.
- 8471.80.91
 - A change to any other tariff item No. within subheading 8471.80 from tariff item No. 8471.80.10 or 8471.80.91 or any other subheading, except from subheading 8471.49.
- 8471.80
 - A change to any other tariff item No. within subheading 8471.80 from tariff item No. 8471.80.10 or 8471.80.91 or any other subheading, except from subheading 8471.49.
- 8471.90
 - A change to subheading 8471.90 from any other subheading.
- 84.72
 - (1) A change to heading 84.72 from any other heading, except from heading 84.73; or
 - (2) A change to heading 84.72 from heading 84.73, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8473.10
 - A change to tariff item No. 8473.10.11 from any other heading.
- 8473.10.11
 - (1) A change to tariff item No. 8473.10.12 from any other heading; or
- 8473.10.12

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- (2)** No required change in tariff classification to tariff item No. 8473.10.12, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8473.10 A change to subheading 8473.10 from any other heading.
- 8473.21 **(1)** A change to subheading 8473.21 from any other heading; or
- (2)** No required change in tariff classification to subheading 8473.21, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8473.29 **(1)** A change to subheading 8473.29 from any other heading; or
- (2)** No required change in tariff classification to subheading 8473.29, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8473.30
- 8473.30.20 A change to tariff item No. 8473.30.20 from any other tariff item No..
- 8473.30.30 A change to tariff item No. 8473.30.30 from any other tariff item No..
- 8473.30 **(1)** A change to subheading 8473.30 from any other heading; or
- (2)** No required change in tariff classification to subheading 8473.30, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8473.40 **(1)** A change to subheading 8473.40 from any other heading; or
- (2)** No required change in tariff classification to subheading 8473.40, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8473.50
- 8473.50.10 A change to tariff item No. 8473.50.10 from any other tariff item No.
- 8473.50.20 A change to tariff item No. 8473.50.20 from any other tariff item No.
- Note:** *The alternative rule which contains a regional value content requirement does not apply to a part or accessory of subheading 8473.50 if that part or accessory is used in the production of a good of subheading 8469.11 or heading 84.71.*
- 8473.50 **(1)** A change to subheading 8473.50 from any other heading; or
- (2)** No required change in tariff classification to subheading 8473.50, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8474.10-8474.80 **(1)** A change to subheadings 8474.10 through 8474.80 from any other heading; or
- (2)** A change to subheadings 8474.10 through 8474.80 from subheading 8474.90, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8474.90 **(1)** A change to subheading 8474.90 from any other heading; or
- (2)** No required change in tariff classification to subheading 8474.90, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or

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	<p>(b) 50 per cent where the net cost method is used.</p>
8475.10-8475.29	<p>(1) A change to subheadings 8475.10 through 8475.29 from any other heading; or</p> <p>(2) A change to subheadings 8475.10 through 8475.29 from subheading 8475.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8475.90	A change to subheading 8475.90 from any other heading.
8476.21-8476.89	<p>(1) A change to subheadings 8476.21 through 8476.89 from any other heading; or</p> <p>(2) A change to subheadings 8476.21 through 8476.89 from subheading 8476.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8476.90	A change to subheading 8476.90 from any other heading.
8477.10	A change to subheading 8477.10 from any other subheading, except from tariff item No. 8477.90.10 or more than one of the following:
	<ul style="list-style-type: none">— tariff item No. 8477.90.20,— subheading 8537.10.
8477.20	A change to subheading 8477.20 from any other subheading, except from tariff item No. 8477.90.10 or more than one of the following:
	<ul style="list-style-type: none">— tariff item No. 8477.90.20,— subheading 8537.10.
8477.30	A change to subheading 8477.30 from any other subheading, except from tariff item No. 8477.90.10 or more than one of the following:
	<ul style="list-style-type: none">— tariff item No. 8477.90.30,— subheading 8537.10.
8477.40-8477.80	<p>(1) A change to subheadings 8477.40 through 8477.80 from any other heading; or</p> <p>(2) A change to subheadings 8477.40 through 8477.80 from subheading 8477.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8477.90	A change to subheading 8477.90 from any other heading.
8478.10	<p>(1) A change to subheading 8478.10 from any other heading; or</p> <p>(2) A change to subheading 8478.10 from subheading 8478.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8478.90	A change to subheading 8478.90 from any other heading.
8479.10-8479.82	<p>(1) A change to subheadings 8479.10 through 8479.82 from any other heading; or</p> <p>(2) A change to subheadings 8479.10 through 8479.82 from subheading 8479.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8479.89	
8479.89.41, 8479.89.49	A change to tariff item No. 8479.89.41 or 8479.89.49 from any other tariff item No., except from tariff item No. 8479.90.11, 8479.90.12, 8479.90.13 or 8479.90.14 or combinations thereof.
8479.89	(1) A change to subheading 8479.89 from any other heading; or

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(2) A change to subheading 8479.89 from subheading 8479.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8479.90

8479.90.11

A change to tariff item No. 8479.90.11 from any other tariff item No..

8479.90.12

A change to tariff item No. 8479.90.12 from any other tariff item No..

8479.90.13

A change to tariff item No. 8479.90.13 from any other tariff item No..

8479.90.14

A change to tariff item No. 8479.90.14 from any other tariff item No..

8479.90

A change to subheading 8479.90 from any other heading.

84.80

A change to heading 84.80 from any other heading.

8481.10-8481.80

(1) A change to subheadings 8481.10 through 8481.80 from any other heading; or

(2) A change to subheadings 8481.10 through 8481.80 from subheading 8481.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8481.90

A change to subheading 8481.90 from any other heading.

8482.10-8482.80

(1) A change to subheadings 8482.10 through 8482.80 from any subheading outside that group, except from tariff item No. 8482.99.11 or 8482.99.19; or

(2) A change to subheadings 8482.10 through 8482.80 from tariff item No. 8482.99.11 or 8482.99.19, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8482.91-8482.99

A change to subheadings 8482.91 through 8482.99 from any other heading.

8483.10

(1) A change to subheading 8483.10 from any other heading; or

(2) A change to subheading 8483.10 from subheading 8483.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8483.20

(1) A change to subheading 8483.20 from any other subheading, except from subheadings 8482.10 through 8482.80, tariff item No. 8482.99.11 or 8482.99.19 or subheading 8483.90; or

(2) A change to subheading 8483.20 from subheadings 8482.10 through 8482.80, tariff item No. 8482.99.11 or 8482.99.19, or subheading 8483.90, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8483.30

(1) A change to subheading 8483.30 from any other heading; or

(2) A change to subheading 8483.30 from subheading 8483.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8483.40-8483.60

(1) A change to subheadings 8483.40 through 8483.60 from any subheading outside that group, except from subheadings 8482.10 through 8482.80, tariff item No. 8482.99.11 or 8482.99.19 or subheading 8483.90; or

(2) A change to subheadings 8483.40 through 8483.60 from subheadings 8482.10 through 8482.80, tariff item No. 8482.99.11 or 8482.99.19 or subheading 8483.90, whether or not there is also a change from any subheading outside that group, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

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- 8483.90 A change to subheading 8483.90 from any other heading.
- 84.84 A change to heading 84.84 from any other heading.
- 8486.10
- (1)** A change to centrifuges of subheading 8486.10 from any other good of subheading 8486.10 or any other heading, except from heading 84.21; or
- (2)** A change to centrifuges of subheading 8486.10 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.10 or any other heading, except from heading 84.21, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used;
- (3)** A change to machine-tools for working any material by removal of material by laser or other light or photon beam process of subheading 8486.10 from any other good of subheading 8486.10 or any other heading, except from heading 84.56 or more than one of the following:
- bed, base, table, head, tail, saddle, cradle, cross slide, column, arm, saw arm, wheelhead, tailstock, headstock, ram, frame, work-arbour support, C-frame castings, weldments or fabrications of subheading 8486.90,
 - subheading 8537.10,
 - subheading 9013.20;
- (4)** A change to machine-tools for working any material by removal of material by electro-chemical, electron beam, ionic-beam or plasma arc processes of subheading 8486.10 from any other good of subheading 8486.10 or any other heading, except from heading 84.56 or more than one of the following:
- bed, base, table, head, tail, saddle, cradle, cross slide, column, arm, saw arm, wheelhead, tailstock, headstock, ram, frame, work-arbour support, C-frame castings, weldments or fabrications of subheading 8486.90,
 - subheadings 8413.50 through 8413.60,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10;
- (5)** A change to machine-tools for working stone, ceramics, concrete, asbestos-ceramic or like mineral materials or for cold-working glass of subheading 8486.10 from any other good of subheading 8486.10 or any other heading, except from heading 84.64; or
- (6)** A change to machine-tools for working stone, ceramics, concrete, asbestos-ceramic or like mineral materials or for cold-working glass of subheading 8486.10 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.10 or any other heading, except from heading 84.64, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used;
- (7)** A change to furnaces and ovens of subheading 8486.10 from any other good of subheading 8486.10 or any other heading, except from heading 85.14; or
- (8)** A change to furnaces and ovens of subheading 8486.10 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.10 or any other heading, except from heading 85.14, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used;
- (9)** A change to other machines and mechanical appliances of subheading 8486.10 from any other good of subheading 8486.10 or any other heading, except from heading 84.79; or
- (10)** A change to other machines and mechanical appliances of subheading 8486.10 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.10 or any other heading, except from heading 84.79, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used;
- (11)** A change to sawing machines of subheading 8486.10 from any other good of subheading 8486.10 or any other heading, except from heading 84.64; or

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(12) A change to sawing machines of subheading 8486.10 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.10 or any other heading, except from heading 84.64, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(13) A change to other electrical machinery and apparatus having individual functions of subheading 8486.10 from any other good of subheading 8486.10 or any other heading, except from heading 85.43; or

(14) A change to other electrical machinery and apparatus having individual functions of subheading 8486.10 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.10 or any other heading, except from heading 85.43, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(15) A change to microwave amplifiers of subheading 8486.10 from any other good of subheading 8486.10 or any other heading, except from subheading 8504.40, printed circuit assemblies (PCAs) of subheading 8543.90 or any other good of heading 85.43; or

(16) A change to microwave amplifiers of subheading 8486.10 from subheading 8486.90 or 8504.40 or PCAs of subheading 8543.90, whether or not there is also a change from any other good of subheading 8486.10 or any other heading, except from any other good of heading 85.43, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(17) A change to any other good of subheading 8486.10 from any other good within subheading 8486.10 or any other heading, except from heading 84.19; or

(18) A change to any other good of subheading 8486.10 from subheading 8486.90, whether or not there is also a change from any other good within subheading 8486.10 or any other heading, except from heading 84.19, provided there is a regional value content of not less than:

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

8486.20

(1) A change to spin dryers for semiconductor wafer processing of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 84.21; or

(2) A change to spin dryers for semiconductor wafer processing of subheading 8486.20 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.20 or any other heading, except from heading 84.21, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(3) A change to mechanical appliances of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 84.24; or

(4) A change to mechanical appliances of subheading 8486.20 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.20 or any other heading, except from heading 84.24, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(5) A change to machine-tools for working any material by removal of material by laser or other light or photon beam process of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 84.56 or more than one of the following:

- bed, base, table, head, tail, saddle, cradle, cross slide, column, arm, saw arm, wheelhead, tailstock, headstock, ram, frame, work-arbour support, and C-frame castings, weldments or fabrications of subheading 8486.90,
- subheading 8537.10,
- subheading 9013.20;

(6) A change to machine-tools for working any material by removal of material by electro-chemical, electron beam, ionic-beam or plasma arc processes for dry-etching patterns on semiconductor materials of

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subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 84.56 or more than one of the following:

- bed, base, table, head, tail, saddle, cradle, cross slide, column, arm, saw arm, wheelhead, tailstock, headstock, ram, frame, work-arbour support, and C-frame castings, weldments or fabrications of subheading 8486.90,
- subheadings 8413.50 through 8413.60,
- subheading 8501.32 or 8501.52,
- subheading 8537.10;

(7) A change to numerically controlled machine-tools (including presses) for working metal by bending, folding, straightening or flattening of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 84.62 or more than one of the following:

- subheadings 8413.50 through 8413.60,
- flywheels of subheading 8483.50,
- bed, base, table, column, cradle, frame, bolster, crown, slide, rod, tailstock and headstock castings, weldments or fabrications of subheading 8486.90,
- subheading 8501.32 or 8501.52,
- subheading 8537.10;

(8) A change to machine-tools (including presses) not numerically controlled for working metal by bending, folding, straightening or flattening of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 84.62 or the following:

- bed, base, table, column, cradle, frame, bolster, crown, slide, rod, tailstock and headstock castings, weldments or fabrications of subheading 8486.90, or
- flywheels of subheading 8483.50;

(9) A change to machine-tools for working stone, ceramics, concrete, asbestos-ceramic or like mineral materials or for cold-working glass of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 84.64; or

(10) A change to machine-tools for working stone, ceramics, concrete, asbestos-ceramic or like mineral materials or for cold-working glass of subheading 8486.20 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.20 or any other heading, except from heading 84.64, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used;

(11) A change to other machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working hard rubber, hard plastics or similar hard material of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 84.65 or subheading 8466.91; or

(12) A change to other machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working hard rubber, hard plastics or similar hard material of subheading 8486.20 from subheading 8466.91 or 8486.90, whether or not there is also a change from any other good of subheading 8486.20 or any other heading, except from heading 84.65, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used;

(13) A change to extruders of subheading 8486.20 from any other good of subheading 8486.20 or any other subheading, except from base, bed, platen, clamp cylinder, ram or injection castings, weldments or fabrications of subheading 8477.90 or 8486.90 or more than one of the following:

- barrel screws of subheading 8477.90,
- subheading 8537.10;

(14) A change to blow moulding machines of subheading 8486.20 from any other good of subheading 8486.20 or any other subheading, except from base, bed, platen, clamp cylinder, ram or injection castings, weldments or fabrications of subheading 8477.90 or 8486.90 or more than one of the following:

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- hydraulic assemblies incorporating more than one of the following: manifold, valves, pump, oil cooler of subheading 8477.90,
 - subheading 8537.10;
- (15)** A change to other machinery for working rubber or plastics or for the manufacture of products from these materials of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 84.77 or blow moulding machines of subheading 8486.20; or
- (16)** A change to other machinery for working rubber or plastics or for the manufacture of products from these materials of subheading 8486.20 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.20 or any other heading, except from heading 84.77 or blow moulding machines of subheading 8486.20, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (17)** A change to other machines and mechanical appliances of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 84.79; or
- (18)** A change to other machines and mechanical appliances of subheading 8486.20 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.20 or any other heading, except from heading 84.79, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (19)** A change to furnaces and ovens of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 85.14; or
- (20)** A change to furnaces and ovens of subheading 8486.20 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.20 or any other heading, except from heading 85.14, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (21)** A change to other electric (including electrically heated gas) machines and apparatus of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 85.15; or
- (22)** A change to other electric (including electrically heated gas) machines and apparatus of subheading 8486.20 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.20 or any other heading, except from heading 85.15, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (23)** A change to ion implanters for doping semiconductor materials of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from other electrical machinery and apparatus having individual functions of subheading 8486.20 or heading 85.43; or
- (24)** A change to ion implanters for doping semiconductor materials of subheading 8486.20 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.20 or any other heading, except from other electrical machinery and apparatus having individual functions of subheading 8486.20 or heading 85.43, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (25)** A change to other electrical machinery and apparatus having individual functions of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from ion implanters for doping semiconductor materials of subheading 8486.20 or heading 85.43; or
- (26)** A change to other electrical machinery and apparatus having individual functions of subheading 8486.20 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.20 or any other heading, except from ion implanters for doping semiconductor materials of subheading 8486.20 or heading 85.43, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;

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(27) A change to apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials of subheading 8486.20 from any other good of subheading 8486.20 or any other heading, except from heading 90.10; or

(28) A change to apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials of subheading 8486.20 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.20 or any other heading, except from heading 90.10, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used;

(29) A change to any other good of subheading 8486.20 from any other good within subheading 8486.20 or any other heading, except from heading 84.19; or

(30) A change to any other good of subheading 8486.20 from subheading 8486.90, whether or not there is also a change from any other good within subheading 8486.20 or any other heading, except from heading 84.19, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8486.30

(1) A change to machine-tools for working any material by removal of material by electro-chemical, electron beam, ionic-beam, electro-discharge or plasma arc processes of subheading 8486.30 from any other good of subheading 8486.30 or any other heading, except from heading 84.56 or more than one of the following:

- bed, base, table, head, tail, saddle, cradle, cross slide, column, arm, saw arm, wheelhead, tailstock, headstock, ram, frame, work-arbour support, and C-frame castings, weldments or fabrications of subheading 8486.90,
- subheadings 8413.50 through 8413.60,
- subheading 8501.32 or 8501.52,
- subheading 8537.10;

(2) A change to machine-tools for working stone, ceramics, concrete, asbestos-ceramic or like mineral materials or for cold-working glass of subheading 8486.30 from any other good of subheading 8486.30 or any other heading, except from heading 84.64 or subheading 8466.91; or

(3) A change to machine-tools for working stone, ceramics, concrete, asbestos-ceramic or like mineral materials or for cold-working glass of subheading 8486.30 from subheading 8466.91 or 8486.90, whether or not there is also a change from any other good of subheading 8486.30 or any other heading, except from heading 84.64, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used;

(4) A change to mechanical appliances (whether or not hand-operated) other than agricultural or horticultural appliances for projecting, dispersing or spraying liquids or powders of subheading 8486.30 from any other good of subheading 8486.30 or any other heading, except from heading 84.24; or

(5) A change to mechanical appliances (whether or not hand-operated) other than agricultural or horticultural appliances for projecting, dispersing or spraying liquids or powders of subheading 8486.30 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.30 or any other heading, except from heading 84.24, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used;

(6) A change to centrifuges of subheading 8486.30 from any other good of subheading 8486.30 or any other heading, except from heading 84.21; or

(7) A change to centrifuges of subheading 8486.30 from subheadings 8421.91 through 8421.99, whether or not there is also a change from any other good of subheading 8486.30 or any other heading, except subheadings 8421.11 through 8421.39, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used;

(8) A change to machine-tools operated by laser or other light or photon beam processes of subheading 8486.30 from any other good of subheading 8486.30 or any other heading, except from heading 84.56 or more than one of the following:

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- bed, base, table, head, tail, saddle, cradle, cross slide, column, arm, saw arm, wheelhead, tailstock, headstock, ram, frame, work-arbour support, and C-frame castings, weldments or fabrications of subheading 8486.90,
 - subheading 8537.10,
 - subheading 9013.20;
- (9)** A change to machine-tools operated by ultrasonic processes of subheading 8486.30 from any other good of subheading 8486.30 or any other heading, except from heading 84.56 or more than one of the following:
- bed, base, table, head, tail, saddle, cradle, cross slide, column, arm, saw arm, wheelhead, tailstock, headstock, ram, frame, work-arbour support, and C-frame castings, weldments or fabrications of subheading 8486.90,
 - subheadings 8413.50 through 8413.60,
 - subheading 8501.32 or 8501.52,
 - subheading 8537.10;
- (10)** A change to sawing machines of subheading 8486.30 from any other good of subheading 8486.30 or any other heading, except from heading 84.64 or subheading 8486.90; or
- (11)** A change to sawing machines of subheading 8486.30 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.30 or any other heading, except from heading 84.64, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (12)** A change to industrial robots of subheading 8486.30 from any other good of subheading 8486.30 or any other heading, except from heading 84.79; or
- (13)** A change to industrial robots of subheading 8486.30 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.30 or any other heading, except from heading 84.79, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (14)** A change to apparatus or equipment for photographic laboratories, negatoscopes or projection screens of subheading 8486.30 from any other good of subheading 8486.30 or any other heading, except from heading 90.10; or
- (15)** A change to apparatus or equipment for photographic laboratories, negatoscopes or projection screens of subheading 8486.30 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.30 or any other heading, except from heading 90.10, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (16)** A change to other electrical machinery and apparatus having individual functions of subheading 8486.30 from any other good of subheading 8486.30 or any other heading, except from heading 85.43; or
- (17)** A change to other electrical machinery and apparatus having individual functions of subheading 8486.30 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.30 or any other heading, except from heading 85.43, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used;
- (18)** A change to microwave amplifiers of subheading 8486.30 from any other good of subheading 8486.30 or any other heading, except from subheading 8504.40, printed circuit assemblies (PCAs) of subheading 8543.90 or any other good of heading 85.43; or
- (19)** A change to microwave amplifiers of subheading 8486.30 from subheading 8486.90 or 8504.40 or PCAs of subheading 8543.90, whether or not there is also a change from any other good of subheading 8486.30 or any other heading, except from any other good of heading 85.43, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or

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(b) 50 per cent where the net cost method is used;

(20) A change to any other good of subheading 8486.30 from any other good within subheading 8486.30 or any other heading, except from heading 84.79 or industrial robots of subheading 8486.30; or

(21) A change to any other good of subheading 8486.30 from subheading 8486.90, whether or not there is also a change from any other good within subheading 8486.30 or any other heading, except from heading 84.79 or industrial robots of subheading 8486.30, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8486.40

(1) A change to vacuum moulding machines and other thermoforming machines of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from heading 84.77 or other moulding or otherwise forming machinery for working rubber or plastics of subheading 8486.40; or

(2) A change to vacuum moulding machines and other thermoforming machines of subheading 8486.40 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.40 or any other heading, except from heading 84.77 or other moulding or otherwise forming machinery for working rubber or plastics of subheading 8486.40, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used;

(3) A change to injection or compression type moulds for working rubber or plastics of subheading 8486.40 from any other good of heading 84.86 or any other heading, except from heading 84.80;

(4) A change to other moulding or otherwise forming machinery for working rubber or plastics of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from vacuum moulding machines and other thermoforming machines of subheading 8486.40 or heading 84.77; or

(5) A change to other moulding or otherwise forming machinery for working rubber or plastics of subheading 8486.40 from subheading 8477.90 or 8486.90, whether or not there is also a change from any other good of subheading 8486.40 or any other heading, except from vacuum moulding machines and other thermoforming machines of subheading 8486.40 or subheadings 8477.10 through 8477.80, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used;

(6) A change to machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood or cork of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from heading 84.65 or subheading 8466.92; or

(7) A change to machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood or cork of subheading 8486.40 from subheading 8466.92 or 8486.90, whether or not there is also a change from any other good of subheading 8486.40 or any other heading, except from heading 84.65, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used;

(8) A change to mechanical machinery for lifting, handling, loading or unloading or continuous-action elevators and conveyors, for goods or materials of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from headings 84.28 through 84.31; or

(9) A change to mechanical machinery for lifting, handling, loading or unloading or continuous-action elevators and conveyors, for goods or materials of subheading 8486.40 from heading 84.31 or subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.40 or any other heading, except from headings 84.28 through 84.30, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used;

(10) A change to electric (including electrically heated gas) brazing or soldering machines and apparatus, other than for soldering irons and guns or other electric machines and apparatus for resistance welding of metal, of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from heading 85.15; or

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(11) A change to electric (including electrically heated gas) brazing or soldering machines and apparatus, other than for soldering irons and guns or other electric machines and apparatus for resistance welding of metal, of subheading 8486.40 from subheading 8486.90 or 8515.90, whether or not there is also a change from any other good of subheading 8486.40 or any other heading, except from subheading 8515.11 through 8515.80, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(12) A change to drawing, marking-out or mathematical calculating instruments of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from heading 90.17; or

(13) A change to drawing, marking-out or mathematical calculating instruments of subheading 8486.40 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.40 or any other heading, except from heading 90.17, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(14) A change to other machinery for lifting, handling, loading or unloading of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from headings 84.28 through 84.31; or

(15) A change to other machinery for lifting, handling, loading or unloading of subheading 8486.40 from heading 84.31 or subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.40 or any other heading, except from headings 84.28 through 84.30, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(16) A change to machine-tools for working any material by removal of material, by electro-chemical, electron beam, ionic-beam or plasma arc processes of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from heading 84.56 or more than one of the following:

- bed, base, table, head, tail, saddle, cradle, cross slide, column, arm, saw arm, wheelhead, tailstock, headstock, ram, frame, work-arbour support, and C-frame castings, weldments or fabrications of subheading 8486.90,
- subheadings 8413.50 through 8413.60,
- subheading 8501.32 or 8501.52,
- subheading 8537.10;

(17) A change to injection moulding machines of subheading 8486.40 from any other good of subheading 8486.40 or any other subheading, except from base, bed, platen, clamp cylinder, ram and injection castings, weldments or fabrications of subheading 8486.90 or more than one of the following:

- barrel screws of subheading 8486.90,
- subheading 8537.10;

(18) A change to optical microscopes of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from heading 90.11; or

(19) A change to optical microscopes of subheading 8486.40 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.40 or any other heading, except from heading 90.11, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(20) A change to microscopes, other than optical microscopes, of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from heading 90.12; or

(21) A change to microscopes, other than optical microscopes, of subheading 8486.40 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.40 or any other heading, except from heading 90.12, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

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(22) A change to other electrical machinery and apparatus having individual functions of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from heading 85.43; or

(23) A change to other electrical machinery and apparatus having individual functions of subheading 8486.40 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.40 or any other heading, except from heading 85.43, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used;

(24) A change to microwave amplifiers of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from subheading 8504.40, printed circuit assemblies (PCAs) of subheading 8543.90 or any other good of heading 85.43; or

(25) A change to microwave amplifiers of subheading 8486.40 from subheading 8486.90 or 8504.40 or PCAs of subheading 8543.90, whether or not there is also a change from any other good of subheading 8486.40 or any other heading, except from any other good of heading 85.43, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used;

(26) A change to machines and mechanical appliances having individual functions of subheading 8486.40 from any other good of subheading 8486.40 or any other heading, except from heading 84.79; or

(27) A change to machines and mechanical appliances having individual functions of subheading 8486.40 from subheading 8486.90, whether or not there is also a change from any other good of subheading 8486.40 or any other heading, except from heading 84.79, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used;

(28) A change to any other good of subheading 8486.40 from any other good within subheading 8486.40 or any other heading, except from heading 85.15; or

(29) A change to any other good of subheading 8486.40 from subheading 8486.90, whether or not there is also a change from any other good within subheading 8486.40 or any other heading, except from heading 85.15, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8486.90

(1) A change to parts of centrifuges of subheading 8486.90 from any other heading, except from heading 84.21;

(2) A change to parts of mechanical appliances (whether or not hand-operated) other than agricultural or horticultural appliances for projecting, dispersing or spraying liquids or powders of subheading 8486.90 from any other heading, except from heading 84.24;

(3) A change to tool holders and self-opening dieheads, work holders or dividing heads or other special attachments for machine-tools of subheading 8486.90 from any other good of heading 84.86 or any other heading, except from heading 84.66;

(4) A change to parts of machine-tools of subheading 8486.90 from any other heading, except from heading 84.66;

(5) A change to parts of machinery for working rubber or plastics or for the manufacture of products from these materials of subheading 8486.90 from any other heading, except from heading 84.77;

(6) A change to parts of lifting, handling, loading or unloading machinery of subheading 8486.90 from any other heading, except from heading 84.31; or

(7) No required change in tariff classification to parts of lifting, handling, loading or unloading machinery of subheading 8486.90, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used;

(8) A change to parts of machines and mechanical appliances of subheading 8486.90 from any other heading, except from heading 84.79;

(9) A change to parts of industrial or laboratory electric furnaces and ovens of subheading 8486.90 from any other heading, except from heading 85.14; or

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(10) No required change in tariff classification to parts of industrial or laboratory electric furnaces and ovens of subheading 8486.90, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(11) A change to parts of electric (including electrically heated gas) machines and apparatus of subheading 8486.90 from any other heading, except from heading 85.15;

(12) A change to parts of ion implanters for doping semiconductor materials or other electrical machinery and parts of apparatus having individual functions of subheading 8486.90 from any other good of subheading 8486.90 or any other heading, except from heading 85.43; or

(13) No required change in tariff classification to parts of ion implanters for doping semiconductor materials or other electrical machinery and parts of apparatus having individual functions of subheading 8486.90, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(14) A change to parts and accessories of apparatus and equipment for photographic laboratories, negatoscopes or projection screens of subheading 8486.90 from any other heading, except from heading 90.10; or

(15) No required change in tariff classification to parts and accessories of apparatus and equipment for photographic laboratories, negatoscopes or projection screens of subheading 8486.90, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used;

(16) A change to parts of drawing, marking-out or mathematical calculating instruments of subheading 8486.90 from any other heading, except from heading 90.17;

(17) A change to parts of optical microscopes of subheading 8486.90 from any other good of subheading 8486.90 or any other heading, except from heading 90.11;

(18) A change to parts of microscopes, other than optical microscopes, of subheading 8486.90 from any other good of subheading 8486.90 or any other heading, except from heading 90.12;

(19) A change to other parts of subheading 8486.90 from any other heading, except from heading 84.19; or

(20) No required change in tariff classification to other parts of subheading 8486.90, provided there is a regional value content of not less than:

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

84.87

A change to heading 84.87 from any other heading.

SOR/96-26, ss. 41, 42(F), 43, 44 to 47(F), 48, 49 to 57(F), 58, 59(E), 60, 61 to 74(E), 75, 76, 77(F), 78, 79 to 81(F), 82, 83(F), 84, 85, 86(E), 87(E); SOR/97-206, s. 10; SOR/2000-86, ss. 29 to 120; SOR/2002-27, ss. 81 to 84, 99; SOR/2005-8, ss. 6, 7; SOR/2009-188, ss. 89 to 101.

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Note 1: For purposes of this Chapter, the term, **printed circuit assembly**, means a good 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 semiconductor devices, whether or not photosensitive, of heading 85.41 and integrated circuits of heading 85.42 and microassemblies of heading 85.43 or 85.48.

Note 2: For purposes of this Chapter:

- (a) references to "high definition" as it applies to television receivers and cathode-ray tubes refers to goods having
 - (i) an aspect ratio of the screen equal to or greater than 16:9, and
 - (ii) a viewing screen capable of displaying more than 700 scanning lines; and
- (b) the video display diagonal is determined by measuring the maximum straight line dimension across the visible portion of the face plate used for displaying video.

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Note 3: *Tariff item No. 8529.90.39 covers the following parts of television receivers (including video monitors and video projectors):*

- (a) *Video intermediate (IF) amplifying and detecting systems;*
- (b) *Video processing and amplification systems;*
- (c) *Synchronizing and deflection circuitry;*
- (d) *Tuners and tuner control systems;*
- (e) *Audio detection and amplification systems.*

Note 4: *For purposes of tariff item No. 8540.91.10, the term **front panel assembly** refers to:*

- (a) *with respect to a monochrome cathode-ray television picture tube (including video monitor or video projector cathode-ray tube), an assembly which consists of either a glass panel or a glass envelope, which is suitable for incorporation into a monochrome cathode-ray television picture tube (including video monitor or video projector cathode-ray tube), and which has undergone the necessary chemical and physical processes for imprinting phosphors on the glass panel or glass envelope with sufficient precision to render a video image when excited by a stream of electrons.*
- (b) *with respect to a colour cathode-ray television picture tube (including video monitor or video projector cathode-ray tube), an assembly which consists of a glass panel and a shadow mask or aperture grille, attached for ultimate use, which is suitable for incorporation into a colour cathode-ray television picture tube (including video monitor or video projector cathode-ray tube), and which has undergone the necessary chemical and physical processes for imprinting phosphors on the glass panel with sufficient precision to render a video image when excited by a stream of electrons; or*

Note 5: *The origin of a television combination unit shall be determined in accordance with the rule that would be applicable to such unit if it were solely a television receiver.*

- 85.01 (1) A change to heading 85.01 from any other heading, except from tariff item No. 8503.00.10; or
(2) A change to heading 85.01 from tariff item No. 8503.00.10, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 85.02 (1) A change to heading 85.02 from any other heading, except from heading 84.06, 84.11, 85.01 or 85.03; or
(2) A change to heading 85.02 from heading 84.06, 84.11, 85.01 or 85.03, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 85.03 A change to heading 85.03 from any other heading.
- 8504.10 A change to subheading 8504.10 from any other subheading.
- 8504.21-8504.34 (1) A change to subheadings 8504.21 through 8504.34 from any other heading; or
(2) A change to subheadings 8504.21 through 8504.34 from subheading 8504.90, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8504.40 A change to tariff item No. 8504.40.30 from any other subheading, except from subheading 8471.49.
- 8504.40.30 A change to tariff item No. 8504.40.40 from any other subheading.
- 8504.40 (1) A change to subheading 8504.40 from any other heading; or
(2) A change to subheading 8504.40 from subheading 8504.90, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8504.50 (1) A change to subheading 8504.50 from any other heading; or

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(2) A change to subheading 8504.50 from subheading 8504.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8504.90

8504.90.10

A change to tariff item No. 8504.90.10 from any other tariff item No.

8504.90.20

A change to tariff item No. 8504.90.20 from any other tariff item No.

8504.90

(1) A change to subheading 8504.90 from any other heading; or

(2) No required change in tariff classification to subheading 8504.90, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8505.11-8505.20

(1) A change to subheadings 8505.11 through 8505.20 from any other heading; or

(2) A change to subheadings 8505.11 through 8505.20 from subheading 8505.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8505.90

A change to subheading 8505.90 from any other heading; or

No required change in tariff classification to subheading 8505.90, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8506.10-8506.40

A change to subheadings 8506.10 through 8506.40 from any other subheading, including another subheading within that group.

8506.50-8506.80

A change to subheadings 8506.50 through 8506.80 from any subheading outside that group.

8506.90

A change to a good of subheading 8506.90 from within that subheading or any other subheading.

8507.10-8507.80

(1) A change to subheadings 8507.10 through 8507.80 from any other heading, except from tariff item No. 8548.10.10; or

(2) A change to subheadings 8507.10 through 8507.80 from subheading 8507.90, whether or not there is also a change from any other heading, except from tariff item No. 8548.10.10, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8507.90

(1) A change to subheading 8507.90 from any other heading, except from tariff item No. 8548.10.10; or

(2) No required change in tariff classification to subheading 8507.90, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8508.11

(1) A change to subheading 8508.11 from any other subheading, except from heading 85.01, subheading 8508.19 or housings of subheading 8508.70; or

(2) A change to subheading 8508.11 from heading 85.01, subheading 8508.19 or housings of subheading 8508.70, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8508.19

(1) A change to domestic vacuum cleaners of subheading 8508.19 from any other subheading, except from heading 85.01, subheading 8508.11 or housings of subheading 8508.70; or

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(2) A change to domestic vacuum cleaners of subheading 8508.19 from heading 85.01, subheading 8508.11 or housings of subheading 8508.70, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used;

(3) A change to any other good of subheading 8508.19 from any other heading, except from heading 84.79; or

(4) A change to any other good of subheading 8508.19 from subheading 8508.70, whether or not there is also a change from any other heading, except from heading 84.79, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8508.60

(1) A change to subheading 8508.60 from any other heading, except from heading 84.79; or

(2) A change to subheading 8508.60 from subheading 8508.70, whether or not there is also a change from any other heading, except from heading 84.79, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8508.70

(1) A change to parts of domestic vacuum cleaners of subheading 8508.70 from any other heading, except from heading 85.09; or

(2) No required change in tariff classification to parts of domestic vacuum cleaners of subheading 8508.70, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used; or

(3) A change to any other good of subheading 8508.70 from parts of domestic vacuum cleaners of subheading 8508.70 or any other heading, except from heading 84.79.

8509.40

A change to subheading 8509.40 from any other subheading.

8509.80

(1) A change to floor polishers or kitchen waste disposers of subheading 8509.80 from any other good of subheading 8509.80 or any other subheading, except from heading 85.01 or housings of subheading 8509.90; or

(2) A change to floor polishers or kitchen waste disposers of subheading 8509.80 from heading 85.01 or housings of subheading 8509.90, whether or not there is also a change from any other good of subheading 8509.80 or any other subheading, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used; or

(3) A change to any other good of subheading 8509.80 from floor polishers or kitchen waste disposers of subheading 8509.80 or any other subheading.

8509.90

(1) A change to subheading 8509.90 from any other heading; or

(2) No required change in tariff classification to subheading 8509.90, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8510.10-8510.30

(1) A change to subheadings 8510.10 through 8510.30 from any other heading; or

(2) A change to subheadings 8510.10 through 8510.30 from subheading 8510.90, 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8510.90

A change to subheading 8510.90 from any other heading.

8511.10-8511.80

(1) A change to subheadings 8511.10 through 8511.80 from any other heading; or

(2) A change to subheadings 8511.10 through 8511.80 from subheading 8511.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

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	<p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8511.90	<p>(1) A change to subheading 8511.90 from any other heading; or</p> <p>(2) No required change in tariff classification to subheading 8511.90, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8512.10-8512.40	<p>(1) A change to subheadings 8512.10 through 8512.40 from any other heading; or</p> <p>(2) A change to subheadings 8512.10 through 8512.40 from subheading 8512.90, whether or not there is also a change from any other heading, provided there is also a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8512.90	A change to subheading 8512.90 from any other heading.
8513.10	<p>(1) A change to subheading 8513.10 from any other heading; or</p> <p>(2) A change to subheading 8513.10 from subheading 8513.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8513.90	A change to subheading 8513.90 from any other heading.
8514.10-8514.40	<p>(1) A change to subheadings 8514.10 through 8514.40 from any other heading; or</p> <p>(2) A change to subheadings 8514.10 through 8514.40 from subheading 8514.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8514.90	<p>(1) A change to subheading 8514.90 from any other heading; or</p> <p>(2) No required change in tariff classification to subheading 8514.90, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8515.11-8515.80	<p>(1) A change to subheadings 8515.11 through 8515.80 from any other heading; or</p> <p>(2) A change to subheadings 8515.11 through 8515.80 from subheading 8515.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8515.90	A change to subheading 8515.90 from any other heading.
8516.10-8516.80	A change to subheadings 8516.10 through 8516.80 from any other subheading, including another subheading within that group.
8516.90	
8516.90.30	A change to tariff item No. 8516.90.30 from any other tariff item No..
8516.90.40	A change to tariff item No. 8516.90.40 from any other tariff item No..
8516.90.50	A change to tariff item No. 8516.90.50 from any other tariff item No..
8516.90.60	A change to tariff item No. 8516.90.60 from any other tariff item No..
8516.90.70	A change to tariff item No. 8516.90.70 from any other tariff item No..
8516.90	<p>(1) A change to subheading 8516.90 from any other heading; or</p> <p>(2) No required change in tariff classification to subheading 8516.90, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p>

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	(b) 50 per cent where the net cost method is used.
8517.11	A change to subheading 8517.11 from any other subheading.
8517.12	A change to subheading 8517.12 from any other subheading, except from subheadings 8517.61 through 8517.62.
8517.18	A change to subheading 8517.18 from any other subheading, except from subheading 8517.69.
8517.61	A change to subheading 8517.61 from any other subheading, except from subheading 8517.12 or 8517.62.
8517.62	(1) A change to apparatus for carrier-current line systems or for digital line systems of subheading 8517.62 from any other good of subheading 8517.62 or any other subheading, except from subheading 8517.61; (2) A change to control or adapter units of subheading 8517.62 from any other good of subheading 8517.62 or any other subheading, except from subheading 8471.49; or (3) A change to any other good of subheading 8517.62 from any other good of subheading 8517.62 or any other subheading.
8517.69	A change to subheading 8517.69 from any other subheading, except from subheading 8517.18 or 8517.62.
8517.70	(1) A change to subheading 8517.70 from any other subheading; or (2) No required change in tariff classification to subheading 8517.70, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8518.10-8518.29	(1) A change to subheadings 8518.10 through 8518.29 from any other heading; or (2) A change to a good of any of subheadings 8518.10 through 8518.29 from within that subheading or any other subheading within heading 85.18, including another subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than: (a) 30 per cent where the transaction value method is used, or (b) 25 per cent where the net cost method is used.
8518.30	
8518.30.10	A change to tariff item No. 8518.30.10 from any other tariff item No.
8518.30	(1) A change to subheading 8518.30 from any other heading; or (2) A change to subheading 8518.30 from subheading 8518.10, 8518.29 or 8518.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8518.40-8518.50	(1) A change to subheadings 8518.40 through 8518.50 from any other heading; or (2) A change to subheadings 8518.40 through 8518.50 from subheading 8518.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8518.90	(1) A change to subheading 8518.90 from any other heading; or (2) A change to subheading 8518.90 from any other subheading within heading 85.18, whether or not there is also a change from any other heading, provided there is a regional value content of not less than: (a) 30 per cent where the transaction value method is used, or (b) 25 per cent where the net cost method is used.
8519.20-8519.89	A change to subheadings 8519.20 through 8519.89 from any other subheading, including another subheading within that group, except from printed circuit assemblies (PCAs) of subheading 8522.90.
8521.10-8521.90	A change to subheadings 8521.10 through 8521.90 from any other subheading, including another subheading within that group, except from tariff item No. 8522.90.10.
85.22	A change to heading 85.22 from any other heading.

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8523.21	<p>(1) A change to prepared unrecorded cards incorporating a magnetic stripe of subheading 8523.21 from any other good of subheading 8523.21 or any other subheading; or</p> <p>(2) A change to recorded cards incorporating a magnetic stripe of subheading 8523.21 from any other good of subheading 8523.21 or any other subheading.</p>
8523.29	<p>(1) A change to prepared unrecorded magnetic tapes or discs of subheading 8523.29 from any other good of subheading 8523.29 or any other subheading; or</p> <p>(2) A change to recorded magnetic tapes or discs of subheading 8523.29 from any other good of subheading 8523.29 or any other subheading.</p>
8523.40	<p>(1) A change to prepared unrecorded optical media of subheading 8523.40 from any other good of subheading 8523.40 or any other subheading; or</p> <p>(2) A change to recorded optical media of subheading 8523.40 from any other good of subheading 8523.40 or any other subheading.</p>
8523.51	<p>(1) A change to prepared unrecorded semiconductor media of subheading 8523.51 from any other good of subheading 8523.51 or any other subheading; or</p> <p>(2) A change to recorded semiconductor media of subheading 8523.51 from any other good of subheading 8523.51 or any other subheading.</p>
8523.52	<p>Note: Notwithstanding section 16 (Transshipment) of these Regulations, "smart cards" of subheading 8523.52 qualifying under the rule below as originating goods may undergo further production outside the territory of the NAFTA countries and, when imported into the territory of a NAFTA country, will originate in the territory of a NAFTA country, provided that such further production did not result in a change to any other subheading.</p> <p>(1) No required change in tariff classification to "smart cards" which contain a single integrated circuit or parts of such "smart cards" of subheading 8523.52;</p> <p>(2) A change to other "smart cards" of subheading 8523.52 from any other good of subheading 8523.52, except from parts of other "smart cards" of subheading 8523.52, or any other heading; or</p> <p>(3) A change to other "smart cards" of subheading 8523.52 from parts of other "smart cards" of subheading 8523.52, whether or not there is also a change from any other good of subheading 8523.52 or any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used; <p>(4) A change to parts of other "smart cards" of subheading 8523.52 from any other heading; or</p> <p>(5) No required change in tariff classification to parts of other "smart cards" of subheading 8523.52, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
8523.59	<p>(1) A change to prepared unrecorded semiconductor media of subheading 8523.59 from any other good of subheading 8523.59 or any other subheading; or</p> <p>(2) A change to recorded semiconductor media of subheading 8523.59 from any other good of subheading 8523.59 or any other subheading.</p>
8523.80	<p>(1) A change to prepared unrecorded media of subheading 8523.80 from any other good of subheading 8523.80 or any other subheading; or</p> <p>(2) A change to recorded media of subheading 8523.80 from any other good of subheading 8523.80 or any other subheading.</p>
8525.50-8525.60	<p>A change to subheadings 8525.50 through 8525.60 from any subheading outside that group, provided that, with respect to printed circuit assemblies (PCAs) of subheading 8529.90:</p> <ul style="list-style-type: none">(a) except as provided in paragraph (b), for each multiple of nine PCAs, or any portion thereof, that is contained in the good, only one PCA may be a non-originating PCA; and(b) if the good contains less than three PCAs, all of the PCAs must be originating PCAs.
8525.80	<p>(1) A change to gyrostabilized television cameras of subheading 8525.80 from any other good of subheading 8525.80 or any other subheading, except from studio television cameras, other than shoulder-carried cameras or other portable cameras of subheading 8525.80;</p> <p>(2) A change to other television cameras of subheading 8525.80 from any other good of subheading 8525.80 or any other subheading, except from gyrostabilized television cameras of subheading 8525.80; or</p>

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	(3) A change to any other good of subheading 8525.80 from television cameras of subheading 8525.80 or any other subheading.
8526.10-8526.92	A change to subheadings 8526.10 through 8526.92 from any other subheading, including another subheading within that group.
8527.12-8527.99	A change to subheadings 8527.12 through 8527.99 from any other subheading, including another subheading within that group, except from printed circuit assemblies (PCAs) of subheading 8529.90.
8528.41	(1) A change to colour cathode-ray tube monitors of subheading 8528.41 from any other subheading, except from subheading 8471.49 or 8540.40 or front panel assemblies of subheading 8540.91; or (2) A change to any other monitors of subheading 8528.41 from any other subheading, except from subheading 8471.49.
8528.49	(1) A change to non-high definition colour monitors, having a single picture tube intended for direct viewing (non-projection type), with a video display diagonal not exceeding 35.56 cm (14 inches) of subheading 8528.49 from any other heading, except from tariff item No. 8529.90.11, 8529.90.12, 8529.90.19, 8529.90.31 or 8529.90.39; or (2) A change to non-high definition colour monitors, having a single picture tube intended for direct viewing (non-projection type), with a video display diagonal exceeding 35.56 cm (14 inches) of subheading 8528.49 from any other heading, except from tariff item No. 8529.90.31 or 8540.11.22 or more than one of the following: <ul style="list-style-type: none">— tariff item No. 7011.20.10,— tariff item No. 8540.91.10; (3) A change to non-high definition projection type colour monitors, with cathode-ray tube of tariff item No. 8540.12.91 or 8540.12.99 that incorporates a glass panel referred to in paragraph (b) in Note 4 of Chapter 85 and a glass cone of tariff item No. 7011.20.10, of subheading 8528.49 from incomplete or unfinished colour monitors (including assemblies for monitors consisting of the parts specified in paragraphs (a), (b), (c) and (e) in Note 3 of Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.49 or any other heading, except from tariff item No. 8540.12.91 or 8540.12.99 or more than one the following: <ul style="list-style-type: none">— tariff item No. 7011.20.10,— tariff item No. 8540.91.10; (4) A change to non-high definition projection type colour monitors, with cathode-ray tube of tariff item No. 8540.12.91 or 8540.12.99 that incorporates a glass envelope referred to in paragraph (b) in Note 4 of Chapter 85, of subheading 8528.49 from incomplete or unfinished colour monitors (including assemblies for monitors consisting of the parts specified in paragraph (a), (b), (c) and (e) in Note 3 of Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.49 or any other heading, except from tariff item No. 8540.12.91, 8540.12.99 or 8540.91.10; (5) A change to high definition non-projection type colour monitors, with cathode-ray tube, of subheading 8528.49 from incomplete or unfinished colour monitors (including assemblies for monitors consisting of the parts specified in paragraphs (a), (b), (c), and (e) in Note 3 to Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.49 or any other heading, except from tariff item No. 8540.11.11, 8540.11.12 or 8540.91.10; (6) A change to high definition projection type colour monitors, with cathode-ray tube, of subheading 8528.49 from incomplete or unfinished colour monitors (including assemblies for monitors consisting of the parts specified in paragraphs (a), (b), (c), and (e) in Note 3 to Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.49 or any other heading, except from tariff item No. 8540.12.11, 8540.12.19 or 8540.91.10; (7) A change to incomplete or unfinished colour monitors (including assemblies for monitors consisting of the parts specified in paragraphs (a), (b), (c) and (e) in Note 3 of Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.49 from any other heading, except from tariff item No. 8529.90.31; (8) A change to other colour monitors of subheading 8528.49 from incomplete or unfinished colour monitors (including assemblies for monitors consisting of the parts specified in paragraphs (a), (b), (c) and (e) in Note 3 of Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.49 or any other heading; or (9) A change to black and white or other monochrome monitors of subheading 8528.49 from any other heading.
8528.51	A change to subheading 8528.51 from any other subheading, except from subheading 8471.49.

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- 8528.59 **(1)** A change to incomplete or unfinished colour monitors (including assemblies for monitors consisting of the parts specified in paragraphs (a), (b), (c) and (e) in Note 3 of Chapter 85 plus a power supply), not incorporating a flat panel screen or similar display, of subheading 8528.59 from any other heading, except from tariff item No. 8529.90.31;
- (2)** A change to other colour monitors of subheading 8528.59 from incomplete or unfinished colour monitors (including assemblies for monitors consisting of the parts specified in paragraphs (a), (b), (c) and (e) in Note 3 of Chapter 85 plus a power supply), not incorporating a flat panel screen or similar display, of subheading 8528.59 or any other heading;
- (3)** A change to black and white or other monochrome monitors of subheading 8528.59 from any other heading.
- 8528.61 A change to subheading 8528.61 from any other subheading, except from subheading 8471.49.
- 8528.69 **(1)** A change to non-high definition projectors, with cathode-ray tube of tariff item No. 8540.12.91 or 8540.12.99 that incorporates a glass panel referred to in paragraph (b) in Note 4 of Chapter 85 and a glass cone of tariff item No. 7011.20.10, of subheading 8528.69 from incomplete or unfinished projectors (including assemblies for projectors consisting of the parts specified in paragraphs (a), (b), (c) and (e) in Note 3 of Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.69 or any other heading, except from tariff item No. 8540.12.91 or 8540.12.99 or more than one the following:
- tariff item No. 7011.20.10,
 - tariff item No. 8540.91.10;
- (2)** A change to non-high definition projectors, with cathode-ray tube of tariff item No. 8540.12.91 or 8540.12.99 that incorporates a glass envelope referred to in paragraph (b) in Note 4 of Chapter 85, of subheading 8528.69 from incomplete or unfinished projectors (including assemblies for projectors consisting of the parts specified in paragraphs (a), (b), (c) and (e) in Note 3 of Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.69 or any other heading, except from tariff item No. 8540.12.91, 8540.12.99 or 8540.91.10;
- (3)** A change to high definition projectors, with cathode-ray tube, of subheading 8528.69 from incomplete or unfinished projectors (including assemblies for projectors consisting of the parts specified in paragraphs (a), (b), (c), and (e) in Note 3 to Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.69 or any other heading, except from tariff item 8540.12.11, 8540.12.19 or 8540.91.10;
- (4)** A change to incomplete or unfinished projectors (including assemblies for projectors consisting of the parts specified in paragraphs (a), (b), (c) and (e) in Note 3 of Chapter 85 plus a power supply), not incorporating a cathode-ray tube, flat panel screen or similar display, of subheading 8528.69 from any other heading, except from tariff item No. 8529.90.31; or
- (5)** A change to other projectors of subheading 8528.69 from incomplete or unfinished projectors (including assemblies for projectors consisting of the parts specified in paragraphs (a), (b), (c) and (e) in Note 3 of Chapter 85 plus a power supply), not incorporating a flat panel screen or similar display, of subheading 8528.69 or any other heading.
- 8528.71 A change to subheading 8528.71 from incomplete or unfinished colour reception apparatus (including assemblies for colour reception apparatus consisting of all the parts specified in Note 3 of Chapter 85 plus a power supply), of subheading 8528.71 or any other heading.
- 8528.72 **(1)** A change to non-high definition reception apparatus for television, having a single picture tube intended for direct viewing (non-projection type), with a video display diagonal not exceeding 35.56 cm (14 inches), of subheading 8528.72 from any other heading, except from tariff item No. 8529.90.11, 8529.90.12, 8529.90.19, 8529.90.31 or 8529.90.39;
- (2)** A change to non-high definition reception apparatus for television, having a single picture tube intended for direct viewing (non-projection type), with a video display diagonal exceeding 35.56 cm (14 inches), of subheading 8528.72 from any other heading, except from tariff item No. 8529.90.31 or 8540.11.22 or more than one of the following:
- tariff item No. 7011.20.10,
 - tariff item No. 8540.91.10;
- (3)** A change to non-high definition projection type reception apparatus for television, with cathode-ray tube of tariff item No. 8540.12.91 or 8540.12.99 that incorporates a glass panel referred to in paragraph (b) in Note 4 of Chapter 85 and a glass cone of tariff item No. 7011.20.10, of subheading 8528.72 from incomplete or unfinished reception apparatus for television (including assemblies for reception apparatus consisting of all the parts specified in Note 3 of Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.72 or any other heading, except from tariff item No. 8540.12.91 or 8540.12.99 or more than one the following:

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- tariff item No. 7011.20.10,
- tariff item No. 8540.91.10;

(4) A change to non-high definition projection type reception apparatus for television, with cathode-ray tube of tariff item No. 8540.12.91 or 8540.12.99 that incorporates a glass envelope referred to in paragraph (b) in Note 4 of Chapter 85, of subheading 8528.72 from incomplete or unfinished reception apparatus for television (including assemblies for reception apparatus consisting of all the parts specified in Note 3 of Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.72 or any other heading, except from tariff item No. 8540.12.91, 8540.12.99 or 8540.91.10;

(5) A change to high definition non-projection type reception apparatus for television, with cathode-ray tube, of subheading 8528.72 from incomplete or unfinished reception apparatus for television (including assemblies for reception apparatus consisting of all the parts specified in Note 3 to Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.72 or any other heading, except from tariff item No. 8540.11.11, 8540.11.12 or 8540.91.10;

(6) A change to high definition projection type reception apparatus for television, with cathode-ray tube, of subheading 8528.72 from incomplete or unfinished reception apparatus for television (including assemblies for reception apparatus consisting of all the parts specified in Note 3 to Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.72 or any other heading, except from tariff item No. 8540.12.10, 8540.12.19 or 8540.91.10;

(7) A change to incomplete or unfinished reception apparatus for television (including assemblies for reception apparatus consisting of all the parts specified in Note 3 of Chapter 85 plus a power supply), not incorporating a cathode-ray tube, of subheading 8528.72 from any other heading, except from tariff item No. 8529.90.31; or

(8) A change to other reception apparatus for television of subheading 8528.72 from incomplete or unfinished reception apparatus for television (including assemblies for reception apparatus consisting of all the parts specified in Note 3 of Chapter 85 plus a power supply), not incorporating a cathode-ray tube, flat panel screen or similar display, of subheading 8528.72 or any other heading.

8528.73

A change to subheading 8528.73 from any other heading.

8529.10

(1) A change to subheading 8529.10 from any other heading; or

(2) No required change in tariff classification to subheading 8529.10, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8529.90

8529.90.11,

8529.90.12,

8529.90.19

A change to tariff item No. 8529.90.11, 8529.90.12 or 8529.90.19 from any other tariff item No..

8529.90.20

A change to tariff item No. 8529.90.20 from any other tariff item No..

8529.90.31

A change to tariff item No. 8529.90.31 from any other tariff item No..

8529.90.39

A change to tariff item No. 8529.90.39 from any other tariff item No..

8529.90.50

A change to tariff item No. 8529.90.50 from any other tariff item No..

(1) A change to tariff item No. 8529.90.61 or 8529.90.69 from any other heading; or

8529.90.61,

8529.90.69

(2) No required change in tariff classification to tariff item No. 8529.90.61 or 8529.90.69, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8529.90

(1) A change to subheading 8529.90 from any other heading; or

(2) No required change in tariff classification to subheading 8529.90, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8530.10-8530.80

(1) A change to subheadings 8530.10 through 8530.80 from any other heading; or

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- (2)** A change to subheadings 8530.10 through 8530.80 from subheading 8530.90, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8530.90 **(1)** A change to subheading 8530.90 from any other heading; or
(2) No required change in tariff classification to subheading 8530.90, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8531.10-8531.20 A change to subheadings 8531.10 through 8531.20 from any other subheading, including another subheading within that group.
- 8531.80 A change to subheading 8531.80 from any other subheading.
- 8531.90 **(1)** A change to subheading 8531.90 from any other heading; or
(2) No required change in tariff classification to subheading 8531.90, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8532.10 **(1)** A change to subheading 8532.10 from any other heading; or
(2) A change to subheading 8532.10 from subheading 8532.90, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8532.21-8532.30 A change to subheadings 8532.21 through 8532.30 from any other subheading, including another subheading within that group.
- 8532.90 **(1)** A change to subheading 8532.90 from any other heading; or
(2) No required change in tariff classification to subheading 8532.90, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 8533.10-8533.39 A change to subheadings 8533.10 through 8533.39 from any other subheading, including another subheading within that group.
- 8533.40 A change to subheading 8533.40 from any other subheading, except from tariff item No. 8533.90.10.
- 8533.90 **(1)** A change to subheading 8533.90 from any other heading; or
(2) No required change in tariff classification to subheading 8533.90, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 85.34 A change to heading 85.34 from any other heading.
- 85.35
- 8535.90.30 **(1)** A change to tariff item No. 8535.90.30 from any other tariff item No., except from tariff item No. 8538.90.10; or
(2) A change to tariff item No. 8535.90.30 from tariff item No. 8538.90.10, whether or not there is also a change from any other tariff item No., provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 85.35 **(1)** A change to heading 85.35 from any other heading, except from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39; or
(2) A change to heading 85.35 from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

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- (a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.
- 8536.10-8536.20

(1) A change to subheadings 8536.10 through 8536.20 from any other heading, except from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39; or

(2) A change to subheadings 8536.10 through 8536.20 from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8536.30
- 8536.30.10,
8536.30.20

(1) A change to tariff item No. 8536.30.10 or 8536.30.20 from any other tariff item, except from tariff item No. 8538.90.10; or

(2) A change to tariff item No. 8536.30.10 or 8536.30.20 from tariff item No. 8538.90.10, whether or not there is also a change from any other tariff item, provided there is a regional value content of not less than:

 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8536.30

(1) A change to any other good of subheading 8536.30 from any other heading, except from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39; or

(2) A change to any other good of subheading 8536.30 from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8536.41-8536.49

(1) A change to subheadings 8536.41 through 8536.49 from any other heading, except from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39; or

(2) A change to subheadings 8536.41 through 8536.49 from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8536.50
- 8536.50.11,
8536.50.12,
8536.50.19

(1) A change to tariff item No. 8536.50.11, 8536.50.12 or 8536.50.19 from any other tariff item, except from tariff item No. 8538.90.10; or

(2) A change to tariff item No. 8536.50.11, 8536.50.12 or 8536.50.19 from tariff item No. 8538.90.10, whether or not there is also a change from any other tariff item, provided there is a regional value content of not less than:

 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8536.50

(1) A change to any other good of subheading 8536.30 from any other heading, except from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39; or

(2) A change to any other good of subheading 8536.30 from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8536.61-8536.69

(1) A change to subheadings 8536.61 through 8536.69 from any other heading, except from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39; or

(2) A change to subheadings 8536.61 through 8536.69 from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

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	<p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8536.70	<p>(1) A change to plastic connectors of subheading 8536.70 from any other good of subheading 8536.70 or any other subheading, except from heading 39.26, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used;</p> <p>(2) A change to ceramic connectors of subheading 8536.70 from any other good of subheading 8536.70 or any other subheading, except from Chapter 69; or</p> <p>(3) A change to copper connectors of subheading 8536.70 from any other good of subheading 8536.70 or any other subheading, except from heading 74.19.</p>
8536.90	<p>(1) A change to subheading 8536.90 from any other heading, except from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39; or</p> <p>(2) A change to subheading 8536.90 from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
85.37	<p>(1) A change to heading 85.37 from any other heading, except from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39; or</p> <p>(2) A change to heading 85.37 from tariff item No. 8538.90.20, 8538.90.31 or 8538.90.39, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8538.10-8538.90	<p>(1) A change to subheadings 8538.10 through 8538.90 from any other heading; or</p> <p>(2) A change to subheadings 8538.10 through 8538.90 from any other subheading within that group, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8539.10-8539.49	<p>(1) A change to subheadings 8539.10 through 8539.49 from any other heading; or</p> <p>(2) A change to subheadings 8539.10 through 8539.49 from subheading 8539.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
8539.90	A change to subheading 8539.90 from any other heading.
8540.11	
8540.11.11	A change to tariff item No. 8540.11.11 from any other subheading, except from tariff item No. 8540.91.10.
8540.11.12	A change to tariff item No. 8540.11.12 from any other subheading, except from tariff item No. 8540.91.10.
8540.11.21	A change to tariff item No. 8540.11.21 from any other subheading, except from more than one of the following:
	<ul style="list-style-type: none">— tariff item No. 7011.20.10,— tariff item No. 8540.91.10.
8540.11.22	A change to tariff item No. 8540.11.22 from any other subheading, except from more than one of the following:
	<ul style="list-style-type: none">— tariff item No. 7011.20.10,— tariff item No. 8540.91.10.
8540.11	(1) A change to subheading 8540.11 from any other heading; or

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(2) A change to subheading 8540.11 from subheading 8540.91, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8540.12

8540.12.11,
8540.12.19

A change to tariff item No. 8540.12.11 or 8540.12.19 from any other subheading, except from tariff item No. 8540.91.10.

Note: *The following rule applies to a good of tariff item No. 8540.12.91 or 8540.12.99 incorporating a glass panel referred to in paragraph (b) of Note 5 of Chapter 85 and a glass cone of tariff item No. 7011.20.10:*

8540.12.91,
8540.12.99

A change to tariff item No. 8540.12.91 or 8540.12.99 from any other subheading, except from more than one of the following:

- tariff item No. 7011.20.10,
- tariff item No. 8540.91.10.

Note: *The following rule applies to a good of tariff item No. 8540.12.91 or 8540.12.99 incorporating a glass envelope referred to in paragraph (b) of Note 5 of Chapter 85:*

8540.12.91,
8540.12.99
8540.12

A change to tariff item No. 8540.12.91 or 8540.12.99 from any other subheading, except from tariff item No. 8540.91.10.

- (1)** A change to subheading 8540.12 from any other heading; or
- (2)** A change to subheading 8540.12 from subheading 8540.91, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.

8540.20

- (1)** A change to subheading 8540.20 from any other heading; or
- (2)** A change to subheading 8540.20 from subheadings 8540.91 through 8540.99, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.

8540.40-8540.60
8540.71-8540.89

A change to subheadings 8540.40 through 8540.60 from any subheading outside that group.

A change to subheadings 8540.71 through 8540.89 from any other subheading, including another subheading within that group.

8540.91
8540.91.10
8540.91

A change to tariff item No. 8540.91.10 from any other tariff item No..

- (1)** A change to subheading 8540.91 from any other heading; or
- (2)** No required change in tariff classification to subheading 8540.91, provided there is a regional value content of not less than:
 - (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.

8540.99
8540.99.10
8540.99

A change to tariff item No. 8540.99.10 from any other tariff item No..

- (1)** A change to subheading 8540.99 from any other heading; or
- (2)** No required change in tariff classification to subheading 8540.99, provided there is a regional value content of not less than:
 - (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.

85.41-85.42

Note: *Notwithstanding section 16 (Transshipment) of these Regulations, a good of subheadings 8541.10 through 8541.60 or 8542.10 through 8542.39 qualifying under the rule below as an originating good may*

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undergo further production outside the territory of the NAFTA countries and, when imported into the territory of a NAFTA country, will originate in the territory of a NAFTA country, provided that such further production did not result in a change to a subheading outside that group.

- 8543.10 A change to subheading 8543.10 from any other subheading, except from subheading 8486.20.
- 8543.20-8543.30 A change to subheadings 8543.20 through 8543.30 from any other subheading, including another subheading within that group.
- 8543.70 A change to subheading 8543.70 from any other subheading, except from "smart cards", other than those containing a single integrated circuit, of subheading 8523.59.
- 8543.90 **Note:** *Notwithstanding section 16 (Transshipment) of these Regulations, electronic microassemblies of subheading 8543.90 qualifying under the rule below as an originating good may undergo further production outside the territory of the NAFTA countries and, when imported into the territory of a NAFTA country, will originate in the territory of a NAFTA country, provided that such further production did not result in a change to any other subheading.*
- (1) No required change in tariff classification to electronic microassemblies of subheading 8543.90;
- (2) A change to any other good of subheading 8543.90 from electronic microassemblies of subheading 8543.90 or any other heading; or
- (3) No required change in tariff classification to any other good of subheading 8543.90, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8544.11-8544.60 (1) A change to subheadings 8544.11 through 8544.60 from any subheading outside that group, except from heading 74.08, 74.13, 76.05 or 76.14; or
- (2) A change to subheadings 8544.11 through 8544.60 from any other subheading within that group or heading 74.08, 74.13, 76.05 or 76.14, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8544.70 (1) A change to subheading 8544.70 from any other subheading, except from heading 70.02 or 90.01; or
- (2) A change to subheading 8544.70 from heading 70.02 or 90.01, whether or not there is also a change from any other subheading, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 85.45-85.47 A change to headings 85.45 through 85.47 from any other heading, including another heading within that group.
- 8548.10 A change to subheading 8548.10 from any other chapter.
- 8548.90 **Note:** *Notwithstanding section 16 (Transshipment) of these Regulations, electronic microassemblies of subheading 8548.90 qualifying under the rule below as an originating good may undergo further production outside the territory of the NAFTA countries and, when imported into the territory of a NAFTA country, will originate in the territory of a NAFTA country, provided that such further production did not result in a change to any other subheading.*
- (1) No required change in tariff classification to electronic microassemblies of subheading 8548.90; or
- (2) A change to any other good of subheading 8548.90 from electronic microassemblies of subheading 8548.90 or any other heading.

SOR/96-26, ss. 88 to 93, 94(E), 95 to 104, 105(F), 106 to 112; SOR/97-206, ss. 11 to 15; SOR/2000-86, ss. 121 to 194; SOR/2002-27, ss. 85 to 89, 99; SOR/2003-24, s. 6; SOR/2005-8, ss. 8 to 32; SOR/2006-131, ss. 15 to 22; SOR/2009-188, ss. 102 to 116; SOR/2009-189, ss. 12 to 25.

SECTION XVII

Vehicles, Aircraft, Vessels and Associated Transport Equipment (Chapters 86 Through 89)

Chapter 86	Railway or Tramway Locomotives, Rolling-Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipment of all Kinds
86.01-86.02	A change to headings 86.01 through 86.02 from any other heading.
86.03-86.06	(1) A change to headings 86.03 through 86.06 from any other heading, including another heading within that group, except from heading 86.07; or (2) A change to headings 86.03 through 86.06 from heading 86.07, whether or not there is also a change from any other heading, including another heading within that group, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8607.11-8607.12 8607.19	A change to subheadings 8607.11 through 8607.12 from any subheading outside that group.
8607.19.11, 8607.19.19	(1) A change to tariff item No. 8607.19.11 or 8607.19.19 from any other heading; or (2) A change to tariff item No. 8607.19.11 or 8607.19.19 from tariff item No. 8607.19.30, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8607.19.21, 8607.19.29	(1) A change to tariff item No. 8607.19.21 or 8607.19.29 from any other heading; or (2) A change to tariff item No. 8607.19.21 or 8607.19.29 from tariff item No. 8607.19.30 or 8607.19.40, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8607.19	A change to subheading 8607.19 from any other heading.
8607.21-8607.99	(1) A change to subheadings 8607.21 through 8607.99 from any other heading; or (2) No required change in tariff classification to any of subheadings 8607.21 through 8607.99, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
86.08-86.09	A change to headings 86.08 through 86.09 from any other heading, including another heading within that group.

SOR/96-26, s. 113; SOR/2000-86, ss. 195, 196; SOR/2002-27, s. 99; SOR/2009-189, ss. 26, 27.

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87.01	A change to heading 87.01 from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
87.02	
8702.10.10	A change to tariff item No. 8702.10.10 from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
8702.10.20	A change to tariff item No. 8702.10.20 from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
8702.90.10	A change to tariff item No. 8702.90.10 from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
8702.90.20	A change to tariff item No. 8702.90.20 from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.

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- 8703.10 A change to subheading 8703.10 from any other heading, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8703.21-8703.90 A change to subheadings 8703.21 through 8703.90 from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8704.10 A change to subheading 8704.10 from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8704.21 A change to subheading 8704.21 from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8704.22-8704.23 A change to subheadings 8704.22 through 8704.23 from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8704.31 A change to subheading 8704.31 from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8704.32-8704.90 A change to subheadings 8704.32 through 8704.90 from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 87.05 A change to heading 87.05 from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 87.06
- 8706.00.20 A change to tariff item No. 8706.00.20 from any other heading, except from subheading 8708.50 or 8708.60, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8706.00.10,
8706.00.90 A change to tariff item No. 8706.00.10 or 8706.00.90 from any other heading, except from subheading 8708.50 or 8708.60, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 87.07
- (1) A change to heading 87.07 from any other chapter; or
 - (2) A change to heading 87.07 from heading 87.08, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.10
- (1) A change to subheading 8708.10 from any other heading; or
 - (2) A change to subheading 8708.10 from subheading 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.21
- (1) A change to subheading 8708.21 from any other heading; or
 - (2) A change to subheading 8708.21 from subheading 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.29
- (1) A change to subheading 8708.29 from any other heading; or
 - (2) No required change in tariff classification to subheading 8708.29, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.30
- (1) A change to mounted brake linings of subheading 8708.30 from any other heading; or
 - (2) A change to mounted brake linings of subheading 8708.30 from parts of mounted brake linings, brakes or servo-brakes of subheading 8708.30 or 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method;
 - (3) A change to any other good of subheading 8708.30 from any other heading; or
 - (4) A change to any other good of subheading 8708.30 from mounted brake linings or parts of brakes or servo-brakes of subheading 8708.30 or 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.40
- (1) A change to gear boxes of subheading 8708.40 from any other heading; or
 - (2) A change to gear boxes of subheading 8708.40 from any other good of subheading 8708.40 or 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method;
 - (3) A change to any other good of subheading 8708.40 from any other heading; or
 - (4) No required change in tariff classification to any other good of subheading 8708.40, provided there is a regional value content of not less than 50 per cent under the net cost method.

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8708.50

- (1)** A change to drive-axles with differential, whether or not provided with other transmission components, for vehicles of heading 87.03, of subheading 8708.50 from any other heading, except from subheadings 8482.10 through 8482.80; or
- (2)** A change to drive-axles with differential, whether or not provided with other transmission components, for vehicles of heading 87.03, of subheading 8708.50 from subheadings 8482.10 through 8482.80 or parts of drive-axles of subheading 8708.50, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method;
- (3)** A change to other drive-axles with differential, whether or not provided with other transmission components, of subheading 8708.50 from any other heading; or
- (4)** A change to other drive-axles with differential, whether or not provided with other transmission components, of subheading 8708.50 from subheading 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method;
- (5)** A change to non-driving axles and parts thereof, for vehicles of heading 87.03, of subheading 8708.50 from any other heading, except from subheadings 8482.10 through 8482.80; or
- (6)** A change to non-driving axles and parts thereof, for vehicles of heading 87.03, of subheading 8708.50 from subheadings 8482.10 through 8482.80 or 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method;
- (7)** A change to other non-driving axles and parts thereof, of subheading 8708.50 from any other heading;
- (8)** A change to other non-driving axles and parts thereof, of subheading 8708.50 from subheading 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method;
- (9)** A change to any other good of subheading 8708.50 from any other heading; or
- (10)** No required change in tariff classification to any other good of subheading 8708.50, provided there is a regional value content of not less than 50 per cent under the net cost method.

8708.70

- (1)** A change to subheading 8708.70 from any other heading; or
- (2)** A change to subheading 8708.70 from subheading 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.

8708.80

- (1)** A change to McPherson Struts of subheading 8708.80 from parts thereof of subheading 8708.80 or any other subheading, provided there is a regional value content of not less than 50 per cent under the net cost method;
- (2)** A change to any other good of subheading 8708.80 from any other heading;
- (3)** A change to suspension systems (including shock absorbers) of subheading 8708.80 from parts thereof of subheading 8708.80 or 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method; or
- (4)** No required change in tariff classification to parts of suspension systems (including shock absorbers) of subheading 8708.80, provided there is a regional value content of not less than 50 per cent under the net cost method.

8708.91

- (1)** A change to radiators of subheading 8708.91 from any other heading; or
- (2)** A change to radiators of subheading 8708.91 from any other good of subheading 8708.91, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method; or
- (3)** No required change in tariff classification to any other good of subheading 8708.91, provided there is a regional value content of not less than 50 per cent under the net cost method.

8708.92

- (1)** A change to silencers (mufflers) or exhaust pipes of subheading 8708.92 from any other heading; or
- (2)** A change to silencers (mufflers) or exhaust pipes of subheading 8708.92 from any other good of subheading 8708.92, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method; or
- (3)** No required change in tariff classification to any other good of subheading 8708.92, provided there is a regional value content of not less than 50 per cent under the net cost method.

8708.93

- (1)** A change to subheading 8708.93 from any other heading; or

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- (2)** A change to subheading 8708.93 from subheading 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.94 **(1)** A change to subheading 8708.94 from any other heading;
- (2)** A change to steering wheels, steering columns or steering boxes of subheading 8708.94 from parts thereof of subheading 8708.94 or 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method; or
- (3)** No required change in tariff classification to parts of steering wheels, steering columns or steering boxes of subheading 8708.94, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.95 **(1)** A change to subheading 8708.95 from any other heading; or
- (2)** No required change in tariff classification to subheading 8708.95, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.99
- 8708.99.41,
8708.99.42,
8708.99.49 A change to tariff item No. 8708.99.41, 8708.99.42 or 8708.99.49 from any other subheading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.99.51,
8708.99.52,
8708.99.59 **(1)** A change to tariff item No. 8708.99.51, 8708.99.52 or 8708.99.59 from any other heading, except from subheadings 8482.10 through 8482.80 or tariff item No. 8482.99.11 or 8482.99.19; or
- (2)** A change to tariff item No. 8708.99.51, 8708.99.52 or 8708.99.59 from subheadings 8482.10 through 8482.80 or tariff item No. 8482.99.11 or 8482.99.19, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.99 **(1)** A change to subheading 8708.99 from any other heading; or
- (2)** No required change in tariff classification to subheading 8708.99, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8709.11-8709.19 **(1)** A change to subheadings 8709.11 through 8709.19 from any other heading; or
- (2)** A change to subheadings 8709.11 through 8709.19 from subheading 8709.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.
- 8709.90 A change to subheading 8709.90 from any other heading.
- 87.10 A change to heading 87.10 from any other heading.
- 87.11 **(1)** A change to heading 87.11 from any other heading, except from heading 87.14; or
- (2)** A change to heading 87.11 from heading 87.14, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.
- 87.12 **(1)** A change to heading 87.12 from any other heading, except from heading 87.14; or
- (2)** A change to heading 87.12 from heading 87.14, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.
- 87.13 **(1)** A change to heading 87.13 from any other heading, except from heading 87.14; or
- (2)** A change to heading 87.13 from heading 87.14, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.
- 87.14 A change to heading 87.14 from any other heading.
- 87.15 A change to heading 87.15 from any other heading.
- 8716.10-8716.80 **(1)** A change to subheadings 8716.10 through 8716.80 from any other heading; or

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(2) A change to subheadings 8716.10 through 8716.80 from subheading 8716.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

8716.90

A change to subheading 8716.90 from any other heading.

SOR/96-26, ss. 114(F), 115(F); SOR/2000-86, ss. 197 to 201; SOR/2002-27, s. 99; SOR/2003-24, ss. 7, 8; SOR/2009-188, ss. 117 to 121.

Chapter 88

Aircraft, Spacecraft, and Parts Thereof

88.01

(1) A change to gliders or hang gliders of heading 88.01 from any other good of heading 88.01 or any other heading; or

(2) A change to any other good of heading 88.01 from gliders or hang gliders of heading 88.01 or any other heading.

8802.11-8803.90

A change to subheadings 8802.11 through 8803.90 from any other subheading, including another subheading within that group.

88.04-88.05

A change to headings 88.04 through 88.05 from any other heading, including another heading within that group.

SOR/2002-27, s. 99; SOR/2009-188, s. 122.

Chapter 89

Ships, Boats and Floating Structures

89.01-89.02

(1) A change to headings 89.01 through 89.02 from any other chapter; or

(2) A change to headings 89.01 through 89.02 from any other heading within Chapter 89, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

89.03

A change to heading 89.03 from any other heading, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

89.04-89.05

(1) A change to headings 89.04 through 89.05 from any other chapter; or

(2) A change to headings 89.04 through 89.05 from any other heading within Chapter 89, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

89.06-89.08

A change to headings 89.06 through 89.08 from any other heading, including another heading within that group.

SOR/2002-27, s. 99.

SECTION XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof (Chapters 90 Through 92)

Chapter 90

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof

Note 1: For purposes of this Chapter, the term, **printed circuit assembly**, means a good 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 semiconductor devices, whether or not photosensitive, of heading 85.41 and integrated circuits of heading 85.42 and microassemblies of heading 85.43 or 85.48.

Note 2: The origin of the goods of Chapter 90 shall be determined without regard to the origin of any automatic data processing machines or units thereof of heading 84.71, or parts and accessories thereof of heading 84.73, which may be included therewith.

- 9001.10 (1) A change to subheading 9001.10 from any other chapter, except from heading 70.02; or
(2) A change to subheading 9001.10 from heading 70.02, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
(a) 45 per cent where the transaction value method is used, or
(b) 35 per cent where the net cost method is used.
- 9001.20-9001.90 A change to subheadings 9001.20 through 9001.90 from any other heading.
- 90.02 A change to heading 90.02 from any other heading, except from heading 90.01.
- 9003.11-9003.19 (1) A change to subheadings 9003.11 through 9003.19 from any other heading; or
(2) A change to subheadings 9003.11 through 9003.19 from subheading 9003.90, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9003.90 A change to subheading 9003.90 from any other heading.
- 90.04 (1) A change to heading 90.04 from any other chapter; or
(2) A change to heading 90.04 from any other heading within Chapter 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9005.10-9005.80 A change to subheadings 9005.10 through 9005.80 from any subheading outside that group, except from headings 90.01 through 90.02 or tariff item No. 9005.90.11 or 9005.90.91.
- 9005.90
- 9005.90.11, 9005.90.91 A change to tariff item No. 9005.90.11 or 9005.90.91 from any other heading, except from heading 90.01 or 90.02.
- 9005.90 (1) A change to subheading 9005.90 from any other heading; or
(2) No required change in tariff classification to subheading 9005.90, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9006.10-9006.69 (1) A change to subheadings 9006.10 through 9006.69 from any other heading; or
(2) A change to subheadings 9006.10 through 9006.69 from subheading 9006.91 or 9006.99, 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 per cent where the transaction value method is used, or

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- (b) 50 per cent where the net cost method is used.
- 9006.91-9006.99 (1) A change to subheadings 9006.91 through 9006.99 from any other heading; or
(2) A change to a good of any of subheadings 9006.91 through 9006.99 from within that subheading, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9007.11 (1) A change to subheading 9007.11 from any other heading; or
(2) A change to subheading 9007.11 from subheading 9007.91, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9007.19
9007.19.11,
9007.19.19
9007.19 A change to tariff item No. 9007.19.11 or 9007.19.19 from any other tariff item No..
(1) A change to subheading 9007.19 from any other heading; or
(2) A change to subheading 9007.19 from subheading 9007.91, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9007.20 (1) A change to subheading 9007.20 from any other heading; or
(2) A change to subheading 9007.20 from subheading 9007.92, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9007.91 (1) A change to subheading 9007.91 from any other heading; or
(2) No required change in tariff classification to subheading 9007.91, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9007.92 (1) A change to subheading 9007.92 from any other heading; or
(2) No required change in tariff classification to subheading 9007.92, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9008.10-9008.40 (1) A change to subheadings 9008.10 through 9008.40 from any other heading; or
(2) A change to subheadings 9008.10 through 9008.40 from subheading 9008.90, 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 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9008.90 (1) A change to subheading 9008.90 from any other heading; or
(2) No required change in tariff classification to subheading 9008.90, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9010.10-9010.60 (1) A change to subheadings 9010.10 through 9010.60 from any other heading; or

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	(2) A change to subheadings 9010.10 through 9010.60 from subheading 9010.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
9010.90	(1) A change to subheading 9010.90 from any other heading; or (2) No required change in tariff classification to subheading 9010.90, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
9011.10-9011.80	(1) A change to subheadings 9011.10 through 9011.80 from any other heading; or (2) A change to subheadings 9011.10 through 9011.80 from subheading 9011.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
9011.90	A change to subheading 9011.90 from any other heading.
9012.10	(1) A change to subheading 9012.10 from any other heading; or (2) A change to subheading 9012.10 from subheading 9012.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
9012.90	A change to subheading 9012.90 from any other heading.
9013.10-9013.80	(1) A change to subheadings 9013.10 through 9013.80 from any other heading; or (2) A change to subheadings 9013.10 through 9013.80 from subheading 9013.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
9013.90	(1) A change to subheading 9013.90 from any other heading; or (2) No required change in tariff classification to subheading 9013.90, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
9014.10-9014.80	(1) A change to subheadings 9014.10 through 9014.80 from any other heading; or (2) A change to subheadings 9014.10 through 9014.80 from subheading 9014.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
9014.90	(1) A change to subheading 9014.90 from any other heading; or (2) No required change in tariff classification to subheading 9014.90, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
9015.10-9015.80	(1) A change to subheadings 9015.10 through 9015.80 from any other heading; or (2) A change to subheadings 9015.10 through 9015.80 from subheading 9015.90, 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 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
9015.90	(1) A change to subheading 9015.90 from any other heading; or

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- (2)** No required change in tariff classification to subheading 9015.90, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 90.16 A change to heading 90.16 from any other heading.
- 9017.10-9017.80 **(1)** A change to subheadings 9017.10 through 9017.80 from any other heading; or
(2) A change to subheadings 9017.10 through 9017.80 from subheading 9017.90, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 9017.90 A change to subheading 9017.90 from any other heading.
- 9018.11
- 9018.11.10 A change to tariff item No. 9018.11.10 from any other tariff item No., except from tariff item No. 9018.11.91.
- 9018.11 A change to subheading 9018.11 from any other heading.
- 9018.12-9018.14 A change to subheadings 9018.12 through 9018.14 from any other heading.
- 9018.19
- 9018.19.10 A change to tariff item No. 9018.19.10 from any other tariff item No., except from tariff item No. 9018.90.20.
- 9018.19 A change to subheading 9018.19 from any other heading.
- 9018.20-9018.50 A change to subheadings 9018.20 through 9018.50 from any other heading.
- 9018.90
- 9018.90.10 A change to tariff item No. 9018.90.10 from any other tariff item No., except from tariff item No. 9018.90.20.
- 9018.90 A change to subheading 9018.90 from any other heading.
- 90.19-90.21 A change to headings 90.19 through 90.21 from any heading outside that group.
- 9022.12-9022.14 A change to subheadings 9022.12 through 9022.14 from any subheading outside that group, except from tariff item No. 9022.90.10.
- 9022.19 A change to subheading 9022.19 from any other subheading, except from subheading 9022.30 or tariff item No. 9022.90.10.
- 9022.21 A change to subheading 9022.21 from any other subheading, except from tariff item No. 9022.90.20.
- 9022.29-9022.30 **(1)** A change to subheadings 9022.29 through 9022.30 from any other heading; or
(2) A change to subheadings 9022.29 through 9022.30 from subheading 9022.90, 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 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 9022.90
- 9022.90.10 A change to tariff item No. 9022.90.10 from any other tariff item No.
- 9022.90 **(1)** A change to subheading 9022.90 from any other heading; or
(2) No required change in tariff classification to subheading 9022.90, provided there is a regional value content of not less than:
- (a)** 60 per cent where the transaction value method is used, or
 - (b)** 50 per cent where the net cost method is used.
- 90.23 A change to heading 90.23 from any other heading.
- 9024.10-9024.80 **(1)** A change to subheadings 9024.10 through 9024.80 from any other heading; or
(2) A change to subheadings 9024.10 through 9024.80 from subheading 9024.90, 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 per cent where the transaction value method is used, or

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9024.90	<p>(b) 50 per cent where the net cost method is used.</p> <p>(1) A change to subheading 9024.90 from any other heading; or</p> <p>(2) No required change in tariff classification to subheading 9024.90, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
9025.11-9025.80	<p>(1) A change to subheadings 9025.11 through 9025.80 from any other heading; or</p> <p>(2) A change to subheadings 9025.11 through 9025.80 from subheading 9025.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 45 per cent where the transaction value method is used, or</p> <p>(b) 35 per cent where the net cost method is used.</p>
9025.90	A change to subheading 9025.90 from any other heading.
9026.10-9026.80	<p>(1) A change to subheadings 9026.10 through 9026.80 from any other heading; or</p> <p>(2) A change to subheadings 9026.10 through 9026.80 from subheading 9026.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
9026.90	<p>(1) A change to subheading 9026.90 from any other heading; or</p> <p>(2) No required change in tariff classification to subheading 9026.90, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
9027.10-9027.50	<p>(1) A change to subheadings 9027.10 through 9027.50 from any other heading; or</p> <p>(2) A change to subheadings 9027.10 through 9027.50 from subheading 9027.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
9027.80	<p>(1) A change to exposure meters of subheading 9027.80 from any other good of subheading 9027.80 or any other heading;</p> <p>(2) A change to exposure meters of subheading 9027.80 from subheading 9027.90, whether or not there is also a change from any other good of subheading 9027.80 or any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used; or</p> <p>(3) A change to any other good of subheading 9027.80 from exposure meters of subheading 9027.80 or any other subheading.</p>
9027.90	<p>(1) A change to subheading 9027.90 from any other heading; or</p> <p>(2) No required change in tariff classification to subheading 9027.90, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
9028.10-9028.30	<p>(1) A change to subheadings 9028.10 through 9028.30 from any other heading; or</p> <p>(2) A change to subheadings 9028.10 through 9028.30 from subheading 9028.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <p>(a) 60 per cent where the transaction value method is used, or</p> <p>(b) 50 per cent where the net cost method is used.</p>
9028.90	A change to subheading 9028.90 from any other heading.

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9029.10-9029.20	<p>(1) A change to subheadings 9029.10 through 9029.20 from any other heading; or</p> <p>(2) A change to subheadings 9029.10 through 9029.20 from subheading 9029.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
9029.90	<p>(1) A change to subheading 9029.90 from any other heading; or</p> <p>(2) No required change in tariff classification to subheading 9029.90, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
9030.10	<p>(1) A change to subheading 9030.10 from any other heading; or</p> <p>(2) A change to subheading 9030.10 from subheading 9030.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
9030.20	<p>(1) A change to cathode-ray oscilloscopes or cathode-ray oscillographs of subheading 9030.20 from any other good of subheading 9030.20 or any other subheading, except from printed circuit assemblies (PCAs) of subheading 9030.90;</p> <p>(2) A change to any other good of subheading 9030.20 from any other heading; or</p> <p>(3) A change to any other good of subheading 9030.20 from subheading 9030.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
9030.31	A change to subheading 9030.31 from any other subheading, except from printed circuit assemblies (PCAs) of subheading 9030.90.
9030.32	<p>(1) A change to subheading 9030.32 from any other heading; or</p> <p>(2) A change to subheading 9030.32 from subheading 9030.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
9030.33	A change to subheading 9030.33 from any other subheading, except from printed circuit assemblies (PCAs) of subheading 9030.90.
9030.39-9030.89	<p>(1) A change to subheadings 9030.39 through 9030.89 from any other heading; or</p> <p>(2) A change to subheadings 9030.39 through 9030.89 from subheading 9030.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
9030.90	<p>(1) A change to subheading 9030.90 from any other heading; or</p> <p>(2) No required change in tariff classification to subheading 9030.90, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
9031.10-9031.20	<p>(1) A change to subheadings 9031.10 through 9031.20 from any other heading; or</p> <p>(2) A change to subheadings 9031.10 through 9031.20 from subheading 9031.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:</p> <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
9031.41	<p>(1) A change to subheading 9031.41 from any other heading; or</p>

Chapter 90

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof

(2) A change to subheading 9031.41 from subheading 9031.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

9031.49

9031.49.10

A change to tariff item No. 9031.49.10 from any other tariff item No., except from subheading 8537.10 or tariff item No. 9031.90.10.

9031.49

(1) A change to subheading 9031.49 from any other heading; or

(2) A change to subheading 9031.49 from subheading 9031.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

9031.80

(1) A change to subheading 9031.80 from any other heading; or

(2) A change to subheading 9031.80 from subheading 9031.90, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

9031.90

A change to subheading 9031.90 from any other heading.

9032.10

(1) A change to subheading 9032.10 from any other heading; or

(2) A change to a good of subheading 9032.10 from within that subheading or subheadings 9032.89 through 9032.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- (a)** 45 per cent where the transaction value method is used, or
- (b)** 35 per cent where the net cost method is used.

9032.20-9032.89

(1) A change to subheadings 9032.20 through 9032.89 from any other heading; or

(2) A change to subheadings 9032.20 through 9032.89 from subheading 9032.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

- (a)** 45 per cent where the transaction value method is used, or
- (b)** 35 per cent where the net cost method is used.

9032.90

(1) A change to subheading 9032.90 from any other heading; or

(2) No required change in tariff classification to subheading 9032.90, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

90.33

(1) A change to heading 90.33 from any other heading; or

(2) No required change in tariff classification to heading 90.33, provided there is a regional value content of not less than:

- (a)** 60 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

SOR/96-26, ss. 116, 117(F), 118, 119(F), 120, 121, 122(F), 123; SOR/2000-86, ss. 202 to 207; SOR/2002-27, ss. 90, 91, 99; SOR/2003-24, ss. 9, 10; SOR/2005-8, ss. 33 to 47; SOR/2006-131, s. 23; SOR/2009-188, ss. 123 to 127; SOR/2009-189, ss. 28 to 30.

Chapter 91

Clocks and Watches and Parts Thereof

91.01-91.06

(1) A change to headings 91.01 through 91.06 from any other chapter; or

(2) A change to headings 91.01 through 91.06 from heading 91.14, 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 per cent where the transaction value method is used, or
- (b)** 50 per cent where the net cost method is used.

Chapter 91

Clocks and Watches and Parts Thereof

91.07

(1) A change to heading 91.07 from any other chapter; or

(2) A change to heading 91.07 from heading 91.14, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

(a) 45 per cent where the transaction value method is used, or

(b) 35 per cent where the net cost method is used.

91.08-91.10

A change to headings 91.08 through 91.10 from any other heading, including another heading within that group, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

9111.10-9111.80

A change to subheadings 9111.10 through 9111.80 from subheading 9111.90 or any other heading, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

9111.90

A change to subheading 9111.90 from any other heading, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

9112.20

A change to subheading 9112.20 from subheading 9112.90 or any other heading, provided there is a regional value content of not less than:

(a) 60 percent where the transaction value method is used, or

(b) 50 percent where the net cost method is used.

9112.90

A change to subheading 9112.90 from any other heading, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

91.13

A change to heading 91.13 from any other heading, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

91.14

A change to heading 91.14 from any other heading.

SOR/2002-27, ss. 92, 99; SOR/2009-189, s. 31.

Chapter 92

Musical Instruments; Parts and Accessories of Such Articles

92.01-92.08

(1) A change to headings 92.01 through 92.08 from any other chapter; or

(2) A change to headings 92.01 through 92.08 from heading 92.09, 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

92.09

A change to heading 92.09 from any other heading.

SOR/2002-27, s. 99.

SECTION XIX

Arms and Ammunition; Parts and Accessories Thereof (Chapter 93)

Chapter 93

Arms and Ammunition; Parts and Accessories Thereof

93.01-93.04

(1) A change to headings 93.01 through 93.04 from any other chapter; or

(2) A change to headings 93.01 through 93.04 from heading 93.05, 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

93.05

A change to heading 93.05 from any other heading.

93.06-93.07

A change to headings 93.06 through 93.07 from any other chapter.

SOR/2002-27, s. 99.

SECTION XX

Miscellaneous Manufactured Articles (Chapters 94 Through 96)

Chapter 94

Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and the Like; Prefabricated Buildings

9401.10-9401.80

(1) A change to subheadings 9401.10 through 9401.80 from any other chapter; or

(2) A change to subheadings 9401.10 through 9401.80 from subheading 9401.90, 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

9401.90

A change to subheading 9401.90 from any other heading.

94.02

A change to heading 94.02 from any other chapter.

9403.10-9403.89

(1) A change to subheadings 9403.10 through 9403.89 from any other chapter; or

(2) A change to subheadings 9403.10 through 9403.89 from subheading 9403.90, 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

9403.90

A change to subheading 9403.90 from any other heading.

9404.10-9404.30

A change to subheadings 9404.10 through 9404.30 from any other chapter.

9404.90

A change to subheading 9404.90 from any other chapter, except from headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.

9405.10-9405.60

(1) A change to subheadings 9405.10 through 9405.60 from any other chapter; or

(2) A change to subheadings 9405.10 through 9405.60 from subheadings 9405.91 through 9405.99, 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

9405.91-9405.99

A change to subheadings 9405.91 through 9405.99 from any other heading.

94.06

A change to heading 94.06 from any other chapter.

SOR/2002-27, s. 99; SOR/2009-188, s. 128.

Chapter 95

Toys, Games and Sports Requisites; Parts and Accessories Thereof

9503.00-9505.90

- (1) A change to subheadings 9503.00 through 9505.90 from any other chapter; or
- (2) A change to a good of any of subheadings 9503.00 through 9505.90 from within that subheading or any other subheading within Chapter 95, including another subheading 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

9506.11-9506.29

A change to subheadings 9506.11 through 9506.29 from any other chapter.

9506.31

- (1) A change to subheading 9506.31 from any other chapter; or
- (2) A change to subheading 9506.31 from subheading 9506.39, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

9506.32-9506.39

A change to subheadings 9506.32 through 9506.39 from any other chapter.

9506.40-9506.99

A change to subheadings 9506.40 through 9506.99 from any other chapter.

95.07-95.08

A change to headings 95.07 through 95.08 from any other chapter.

SOR/97-206, s. 16; SOR/2002-27, s. 99; SOR/2005-8, s. 48; SOR/2009-188, s. 129.

Chapter 96

Miscellaneous Manufactured Articles

96.01-96.05

A change to headings 96.01 through 96.05 from any other chapter.

9606.10

A change to subheadings 9606.10 from any other chapter.

9606.21-9606.29

- (1) A change to subheadings 9606.21 through 9606.29 from any other chapter; or
- (2) A change to subheadings 9606.21 through 9606.29 from subheading 9606.30, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

9606.30

A change to subheading 9606.30 from any other heading.

9607.11-9607.19

- (1) A change to subheadings 9607.11 through 9607.19 from any other chapter; or
- (2) A change to subheadings 9607.11 through 9607.19 from subheading 9607.20, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

9607.20

A change to subheading 9607.20 from any other heading.

9608.10-9608.50

- (1) A change to subheadings 9608.10 through 9608.50 from any other chapter; or
- (2) A change to subheadings 9608.10 through 9608.50 from subheadings 9608.60 through 9608.99, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

9608.60-9608.99

A change to subheadings 9608.60 through 9608.99 from any other heading.

96.09-96.12

A change to headings 96.09 through 96.12 from any other chapter.

9613.10-9613.80

- (1) A change to subheadings 9613.10 through 9613.80 from any other chapter; or
- (2) A change to subheadings 9613.10 through 9613.80 from subheading 9613.90, 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 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

9613.90

A change to subheading 9613.90 from any other heading.

96.14

- (1) A change to roughly shaped blocks of wood or root for the manufacture of pipes of heading 96.14 from any other chapter;

Chapter 96

Miscellaneous Manufactured Articles

(2) A change to pipes or pipe bowls of heading 96.14 from roughly shaped blocks of wood or root for the manufacture of pipes of heading 96.14 or any other heading; or

(3) A change to any other good of heading 96.14 from any other heading.

9615.11-9615.19

(1) A change to subheadings 9615.11 through 9615.19 from any other chapter; or

(2) A change to subheadings 9615.11 through 9615.19 from subheading 9615.90, 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 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

9615.90

A change to subheading 9615.90 from any other heading.

96.16-96.18

A change to headings 96.16 through 96.18 from any other chapter.

SOR/96-26, s. 124; SOR/2002-27, s. 99; SOR/2009-188, s. 130.

SECTION XXI

**Works of Art, Collectors' Pieces and Antiques
(Chapter 97)**

Chapter 97

Works of Art, Collectors' Pieces and Antiques

97.01-97.06

A change to headings 97.01 through 97.06 from any other chapter.

SOR/2002-27, s. 9.

ANNEXE I

Règles d'origine spécifiques

1 Pour l'application de la présente annexe :

- a) la règle spécifique ou l'ensemble de règles qui s'applique à un poste tarifaire est énoncé en regard de ce poste tarifaire;
- b) la règle applicable à un numéro tarifaire l'emporte sur la règle applicable à la position ou à la sous-position dont celui-ci relève;
- c) l'exigence de changement de classement tarifaire ne s'applique qu'aux matières non originaires;
- d) sauf indication contraire du Système harmonisé, le poids mentionné dans les règles applicables aux produits visés par les chapitres 1 à 24 s'entend du poids sec.

DORS/96-26, art. 1(F).

SECTION I

Animaux vivants et produits du règne animal

(chapitres 1-5)

Chapitre 1	Animaux vivants
01.01-01.06 DORS/2002-27, art. 99.	Un changement aux positions 01.01 à 01.06 de tout autre chapitre.
Chapitre 2	Viandes et abats comestibles
02.01-02.10 DORS/2002-27, art. 99.	Un changement aux positions 02.01 à 02.10 de tout autre chapitre.
Chapitre 3	Poissons et crustacés, mollusques et autres invertébrés aquatiques
03.01-03.07 DORS/2002-27, art. 99.	Un changement aux positions 03.01 à 03.07 de tout autre chapitre.
Chapitre 4	Lait et produits de la laiterie; œufs d'oiseaux; miel naturel; produits comestibles d'origine animale, non dénommés ni compris ailleurs
04.01-04.10 DORS/96-26, art. 2; DORS/97-206, art. 1; DORS/2002-27, art. 99.	Un changement aux positions 04.01 à 04.10 de tout autre chapitre, sauf des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 ou 1901.90.59.
Chapitre 5	Autres produits d'origine animale, non dénommés ni compris ailleurs
05.01-05.11 DORS/2002-27, art. 99.	Un changement aux positions 05.01 à 05.11 de tout autre chapitre.

SECTION II

Produits du règne végétal

(chapitres 6-14)

Note : *Les produits agricoles et horticoles cultivées dans le territoire d'un pays ALÉNA seront traitées comme étant originaires du territoire de ce pays ALÉNA même si elles sont cultivées à partir de semences, de bulbes, de racines, de boutures, de greffons ou d'autres parties de plantes vivantes importés d'un pays tiers.*

Chapitre 6 Plantes vivantes et produits de la floriculture

06.01-06.04 Un changement aux positions 06.01 à 06.04 de tout autre chapitre.

DORS/2002-27, art. 99.

Chapitre 7 Légumes, plantes, racines et tubercules alimentaires

Note : *Malgré l'alinéa 5(4)), le paragraphe 5(1) du présent règlement s'applique aux truffes non originaires de la sous-position 0709.59 utilisées dans la production des mélanges de champignons et de truffes de la sous-position 0709.59 et aux câpres non originaires de la sous-position 0711.90 utilisées dans la production des mélanges de légumes de la sous-position 0711.90.*

07.01-07.11 Un changement aux positions 07.01 à 07.11 de tout autre chapitre.

0712.20-0712.39 Un changement aux sous-positions 0712.20 à 0712.39 de tout autre chapitre.

0712.90 **(1)** Un changement à la sarriette, broyée ou pulvérisée, de la sous-position 0712.90 de la sarriette, non broyée ni pulvérisée, de la sous-position 0712.90 ou de tout autre chapitre; ou

(2) Un changement à tout autre produit de la sous-position 0712.90 de tout autre chapitre.

07.13-07.14 Un changement aux positions 07.13 à 07.14 de tout autre chapitre.

DORS/2002-27, art. 99; DORS/2009-188, art. 4; DORS/2009-189, art. 1.

Chapitre 8 Fruits comestibles; écorces d'agrumes ou de melons

Note : *Malgré l'alinéa 5(4)), le paragraphe 5(1) du présent règlement ne s'applique pas aux noix macadamia non originaires de la sous-position 0802.60 utilisées dans la production des mélanges de noix de la sous-position 0802.90.*

08.01-08.14 Un changement aux positions 08.01 à 08.14 de tout autre chapitre.

DORS/2002-27, art. 99; DORS/2009-188, art. 5.

Chapitre 9 Café, thé, maté et épices

09.01 Un changement à la position 09.01 de tout autre chapitre.

0902.10-0902.40 Un changement aux sous-positions 0902.10 à 0902.40 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

09.03 Un changement à la position 09.03 de tout autre chapitre.

0904.11 Un changement à la sous-position 0904.11 de tout autre chapitre.

0904.12 Un changement à la sous-position 0904.12 de toute autre sous-position.

0904.20 **(1)** Un changement au piment de la Jamaïque, broyé ou pulvérisé, de la sous-position 0904.20 du piment de la Jamaïque, non broyé ni pulvérisé, de la sous-position 0904.20 ou de tout autre chapitre; ou

(2) Un changement à tout autre produit de la sous-position 0904.20 de tout autre chapitre.

09.05 Un changement à la position 09.05 de tout autre chapitre.

0906.11-0906.19 Un changement aux sous-positions 0906.11 à 0906.19 de tout autre chapitre.

0906.20 Un changement à la sous-position 0906.20 de toute autre sous-position.

Chapitre 9	Café, thé, maté et épices
09.07	Un changement à un produit de la position 09.07 de cette position ou de tout autre chapitre.
0908.10-0909.50	Un changement à un produit de l'une des sous-positions 0908.10 à 0909.50 de cette sous-position ou de tout autre chapitre.
0910.10	Un changement à un produit de la sous-position 0910.10 de cette sous-position ou de tout autre chapitre.
0910.20	Un changement à la sous-position 0910.20 de tout autre chapitre.
0910.30	Un changement à un produit de la sous-position 0910.30 de cette sous-position ou de tout autre chapitre.
0910.91	Un changement à la sous-position 0910.91 de toute autre sous-position.
0910.99	Note : <i>Malgré l'alinéa 5(4)I), le paragraphe 5(1) du présent règlement s'applique au thym, aux feuilles de laurier et au curry non originaires de la sous-position 0910.99 utilisés dans la production des mélanges de la sous-position 0910.99.</i> (1) Un changement aux feuilles de laurier, broyées ou pulvérisées, de la sous-position 0910.99 des feuilles de laurier, non broyées ni pulvérisées, de la sous-position 0910.99 ou de tout autre chapitre; (2) Un changement aux graines d'aneth, broyées ou pulvérisées, de la sous-position 0910.99 des graines d'aneth, non broyées ni pulvérisées, de la sous-position 0910.99 ou de tout autre chapitre; (3) Un changement au curry de la sous-position 0910.99 de tout autre produit de la sous-position 0910.99 ou de toute autre sous-position; ou (4) Un changement à tout autre produit de la sous-position 0910.99 de tout autre chapitre.

DORS/2002-27, art. 99; DORS/2005-8, art. 1; DORS/2009-188, art. 6 et 7; DORS/2009-189, art. 2 et 3.

Chapitre 10	Céréales
10.01-10.08	Un changement aux positions 10.01 à 10.08 de tout autre chapitre.

DORS/2002-27, art. 99.

Chapitre 11	Produits de la minoterie; malt; amidons et féculés; inuline; gluten de froment
11.01-11.09	Un changement aux positions 11.01 à 11.09 de tout autre chapitre.

DORS/2002-27, art. 99.

Chapitre 12	Graines et fruits oléagineux; graines, semences et fruits divers; plantes industrielles ou médicinales; pailles et fourrages
12.01-12.06	Un changement aux positions 12.01 à 12.06 de tout autre chapitre.
1207.20-1207.50	Un changement aux sous-positions 1207.20 à 1207.50 de tout autre chapitre.
1207.91	Un changement à un produit de la sous-position 1207.91 de cette sous-position ou de tout autre chapitre.
1207.99	Un changement à la sous-position 1207.99 de tout autre chapitre.
12.08	Un changement à la position 12.08 de tout autre chapitre.
1209.10-1209.30	Note : <i>Malgré l'alinéa 5(4)I) du présent règlement, le paragraphe 5(1) s'applique aux graines de fléole des prés non originaires utilisées dans la production des mélanges de la sous-position 1209.29.</i> Un changement aux sous-positions 1209.10 à 1209.30 de tout autre chapitre.
1209.91	(1) Un changement aux graines de céleri, broyées ou pulvérisées, de la sous-position 1209.91 des graines de céleri, ni broyées ni pulvérisées, de la sous-position 1209.91 ou de tout autre chapitre; ou (2) Un changement à tout autre produit de la sous-position 1209.91 de tout autre chapitre.
1209.99	Un changement à tout autre produit de la sous-position 1209.99 de tout autre chapitre.
12.10-12.14	Un changement aux positions 12.10 à 12.14 de tout autre chapitre.

DORS/2002-27, art. 99; DORS/2005-8, art. 2; DORS/2009-188, art. 8 et 9; DORS/2009-189, art. 4.

Chapitre 13

Gommes, résines et autres sucs et extraits végétaux

- 13.01 Un changement à la position 13.01 de tout autre chapitre, sauf des concentrés de paille de pavot de la sous-position 2939.11.
Note : *Malgré l'alinéa 5(4)(I), le paragraphe 5(1) du présent règlement s'applique aux sucs et aux extraits de poudre de pyrèthre ou de racines de plantes contenant de la roténone non originaires utilisés dans la production des produits de la sous-position 1302.19.*
- 1302.11-1302.32 Un changement aux sous-positions 1302.11 à 1302.32 de tout autre chapitre, sauf des concentrés de paille de pavot de la sous-position 2939.11.
- 1302.39 **(1)** Un changement à la carrageenine de la sous-position 1302.39 de cette sous-position ou de tout autre chapitre, à condition que les matières non originaires de la sous-position 1302.39 ne représentent pas plus de 50 p. 100 en poids du produit; ou
(2) Un changement à tout autre produit de la sous-position 1302.39 de tout autre chapitre, sauf des concentrés de paille de pavot de la sous-position 2939.11.

DORS/2002-27, art. 6; DORS/2005-8, art. 3; DORS/2009-188, art. 10.

Chapitre 14

Matières à tresser et autres produits d'origine végétale, non dénommés ni compris ailleurs

- 14.01-14.04 Un changement aux positions 14.01 à 14.04 de tout autre chapitre.

DORS/2002-27, art. 99.

SECTION III

Graisses et huiles animales ou végétales; produits de leur dissociation; graisses alimentaires élaborées; cires d'origine animale ou végétale

(chapitre 15)

Chapitre 15

Graisses et huiles animales ou végétales; produits de leur dissociation; graisses alimentaires élaborées; cires d'origine animale ou végétale

- 15.01-15.18 Un changement aux positions 15.01 à 15.18 de tout autre chapitre, sauf de la position 38.23.
- 15.20 Un changement à la position 15.20 de toute autre position, sauf de la position 38.23.
- 15.21-15.22 Un changement aux positions 15.21 à 15.22 de tout autre chapitre.

DORS/96-26, art. 3 et 4; DORS/2002-27, art. 99.

SECTION IV

Produits des industries alimentaires; boissons, liquides alcooliques et vinaigres; tabacs et succédanés de tabac fabriqués

(chapitres 16-24)

Chapitre 16

Préparation de viandes, de poissons ou de crustacés, de mollusques ou d'autres invertébrés aquatiques

- 16.01-16.05 Un changement aux positions 16.01 à 16.05 de tout autre chapitre.

DORS/2002-27, art. 99.

Chapitre 17

Sucres et sucreries

17.01-17.03 Un changement aux positions 17.01 à 17.03 de tout autre chapitre.

17.04 Un changement à la position 17.04 de toute autre position.

DORS/2002-27, art. 99.

Chapitre 18

Cacao et ses préparations

18.01-18.05 Un changement aux positions 18.01 à 18.05 de tout autre chapitre.

1806.10

1806.10.10 Un changement au numéro tarifaire 1806.10.10 de toute autre position.

1806.10 Un changement à la sous-position 1806.10 de toute autre position, à la condition que le sucre non originaire du chapitre 17 ne constitue pas plus de 35 p. 100 en poids du sucre et pourvu que la poudre de cacao non originaire de la position 18.05 ne constitue pas plus de 35 p. 100 en poids de la poudre de cacao.

1806.20 Un changement à la sous-position 1806.20 de toute autre position.

1806.31-1806.90 Un changement aux sous-positions 1806.31 à 1806.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

DORS/2002-27, art. 99; DORS/2006-131, art. 1.

Chapitre 19

Préparations à base de céréales, de farines, d'amidons, de féculés ou de lait; pâtisseries

1901.10

1901.10.20 Un changement au numéro tarifaire 1901.10.20 de tout autre chapitre, sauf du chapitre 4.

1901.10 Un changement à la sous-position 1901.10 de tout autre chapitre.

1901.20

1901.20.11,

1901.20.12,

1901.20.21,

1901.20.22

Un changement aux numéros tarifaires 1901.20.11, 1901.20.12, 1901.20.21 ou 1901.20.22 de tout autre chapitre, sauf du chapitre 4.

1901.20 Un changement à la sous-position 1901.20 de tout autre chapitre.

1901.90

1901.90.31,

1901.90.32,

1901.90.33,

1901.90.34,

1901.90.39,

1901.90.51,

1901.90.52,

1901.90.53,

1901.90.54,

1901.90.59

Un changement aux numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 ou 1901.90.59 de tout autre chapitre, sauf du chapitre 4.

1901.90 Un changement à la sous-position 1901.90 de tout autre chapitre.

19.02-19.03 Un changement aux positions 19.02 à 19.03 de tout autre chapitre.

1904.10 Un changement à la sous-position 1904.10 de tout autre chapitre.

1904.20 Un changement à la sous-position 1904.20 de toute autre sous-position, sauf du chapitre 20.

Chapitre 19

Préparations à base de céréales, de farines, d'amidons, de féculés ou de lait; pâtisseries

1904.30-1904.90 Un changement aux sous-positions 1904.30 à 1904.90 de tout autre chapitre.

19.05 Un changement à la position 19.05 de tout autre chapitre.

DORS/95-23, art. 1 et 2; DORS/96-26, art. 5; DORS/97-206, art. 2; DORS/2000-86, art. 5; DORS/2002-27, art. 7 et 99.

Chapitre 20

Préparations de légumes, de fruits ou d'autres parties de plantes

Note : Les légumes, noix et fruits du chapitre 20 qui ont été préparés ou conservés uniquement par congélation, par empaquetage (y compris la mise en conserve) dans de l'eau, de la saumure ou des jus naturels, ou par grillage, à sec ou dans l'huile (y compris le traitement afférent à la congélation, à l'empaquetage ou au grillage), ne seront traités comme des produits originaires que si le produit frais a été entièrement produit ou obtenu sur le territoire d'un ou de plusieurs pays ALÉNA.

Note : Malgré l'alinéa 5(4)), le paragraphe 5(1) du présent règlement ne s'applique pas aux pousses de bambou non originaires de la sous-position 2005.91 utilisées dans la production des mélanges de légumes de la sous-position 2005.99.

20.01-20.07 Un changement aux positions 20.01 à 20.07 de tout autre chapitre.

2008.11

2008.11.20 Un changement au numéro tarifaire 2008.11.20 de toute autre position, sauf de la position 12.02.

2008.11 Un changement à la sous-position 2008.11 de tout autre chapitre.

2008.19-2008.99 Un changement aux sous-positions 2008.19 à 2008.99 de tout autre chapitre.

2009.11-2009.39 Un changement aux sous-positions 2009.11 à 2009.39 de tout autre chapitre, sauf de la position 08.05.

2009.41-2009.80 Un changement aux sous-positions 2009.41 à 2009.80 de tout autre chapitre.

2009.90 **(1)** Un changement à la sous-position 2009.90 de tout autre chapitre;

(2) Un changement aux mélanges de jus de canneberges de la sous-position 2009.90 de toute autre sous-position à l'intérieur du chapitre 20, sauf des sous-positions 2009.11 à 2009.39 ou de jus de canneberges de la sous-position 2009.80, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

b) 50 p. 100 lorsque la méthode du coût net est utilisée; ou

(3) Un changement à tout autre produit de la sous-position 2009.90 de toute autre sous-position à l'intérieur du chapitre 20, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que l'ingrédient ou les ingrédients de jus qui sont importées d'un seul pays tiers ne composent pas plus de 60 p. 100 du volume du produit.

DORS/2002-27, art. 8, 9 et 99; DORS/2006-131, art. 2; DORS/2009-188, art. 11.

Chapitre 21

Préparations alimentaires diverses

21.01

2101.11.10 Un changement au numéro tarifaire 2101.11.10 de tout autre chapitre, à la condition que le café non originaire du chapitre 9 ne constitue pas plus de 60 p. 100 du poids du produit.

21.01 Un changement à la position 21.01 de tout autre chapitre.

21.02 Un changement à la position 21.02 de tout autre chapitre.

2103.10 Un changement à la sous-position 2103.10 de tout autre chapitre.

2103.20

2103.20.10 Un changement au numéro tarifaire 2103.20.10 de tout autre chapitre, sauf de la sous-position 2002.90.

2103.20 Un changement à la sous-position 2103.20 de tout autre chapitre.

2103.30 Un changement à la sous-position 2103.30 de tout autre chapitre.

Chapitre 21

Préparations alimentaires diverses

- 2103.90 (1) Un changement aux condiments et assaisonnements composés de la sous-position 2103.90 des levures de la sous-position 2102.10 ou 2102.20 ou de tout autre chapitre; ou
(2) Un changement à tout autre produit de la sous-position 2103.90 de tout autre chapitre.
- 21.04 Un changement à la position 21.04 de tout autre chapitre.
- 21.05 Un changement à la position 21.05 de toute autre position, sauf du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 ou 1901.90.59.
- 21.06
- 2106.90.31,
2106.90.32,
2106.90.33,
2106.90.34,
2106.90.35 Un changement aux numéros tarifaires 2106.90.31, 2106.90.32, 2106.90.33, 2106.90.34 ou 2106.90.35 de tout autre chapitre, sauf du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 ou 1901.90.59.
- 2106.90.91 Un changement au numéro tarifaire 2106.90.91 de tout autre chapitre, sauf des positions 08.05 ou 20.09 ou du numéro tarifaire 2202.90.31.
- 2106.90.92 (1) Un changement au numéro tarifaire 2106.90.92 de tout autre chapitre, sauf de la position 20.09 ou du numéro tarifaire 2202.90.32, ou
(2) Un changement au numéro tarifaire 2106.90.92 de toute autre sous-position à l'intérieur du chapitre 21, de la position 20.09, ou du numéro tarifaire 2202.90.32, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que l'ingrédient ou les ingrédients du jus qui sont importés d'un seul pays tiers ne composent pas plus de 60 p. 100 du volume du produit.
- 2106.90.93,
2106.90.94,
2106.90.95 Un changement aux numéros tarifaires 2106.90.93, 2106.90.94 ou 2106.90.95 de tout autre chapitre, sauf du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 ou 1901.90.59.
- 2106.90.96 Un changement au numéro tarifaire 2106.90.96 de tout autre numéro tarifaire, sauf des positions 22.03 à 22.09.
- 21.06 Un changement à la position 21.06 de tout autre chapitre.

DORS/95-23, art. 3 et 4; DORS/96-26, art. 6, 7, 8(A), 9(A) et 10; DORS/97-206, art. 3 et 4; DORS/2000-86, art. 6; DORS/2002-27, art. 99; DORS/2005-8, art. 4.

Chapitre 22

Boissons, liquides alcooliques et vinaigre

- 22.01 Un changement à la position 22.01 de tout autre chapitre.
- 2202.10 Un changement à la sous-position 2202.10 de tout autre chapitre.
- 2202.90
- 2202.90.31 Un changement au numéro tarifaire 2202.90.31 de tout autre chapitre, sauf des positions 08.05 ou 20.09 ou du numéro tarifaire 2106.90.91.
- 2202.90.32 (1) Un changement au numéro tarifaire 2202.90.32 de tout autre chapitre, sauf de la position 20.09 ou du numéro tarifaire 2106.90.92, ou
(2) Un changement au numéro tarifaire 2202.90.32 de toute autre sous-position à l'intérieur du chapitre 22, à la position 20.09, ou du numéro tarifaire 2106.90.92, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que l'ingrédient ou les ingrédients du jus qui sont importés d'un seul pays tiers ne composent pas plus de 60 p. 100 du volume du produit.
- 2202.90.41,
2202.90.42,
2202.90.43,
2202.90.49 Un changement aux numéros tarifaires 2202.90.41, 2202.90.42, 2202.90.43 ou 2202.90.49 de tout autre chapitre, sauf du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 ou 1901.90.59.
- 2202.90 Un changement à la sous-position 2202.90 de tout autre chapitre.

Chapitre 22	Boissons, liquides alcooliques et vinaigre
22.03-22.07	Un changement aux positions 22.03 à 22.07 de toute position à l'extérieur de ce groupe, sauf du numéro tarifaire 2106.90.96 ou des positions 22.08 et 22.09.
2208.20	Un changement à la sous-position 2208.20 de toute autre position, sauf du numéro tarifaire 2106.90.96 ou des positions 22.03 à 22.07 ou 22.09.
2208.30-2208.70	Aucun changement nécessaire de classement tarifaire aux sous-positions 2208.30 à 2208.70, à la condition que les boissons alcooliques non originaires ne constituent pas plus de 10 p. 100 de la teneur alcoolique par volume du produit.
2208.90	Un changement à la sous-position 2208.90 de toute autre position, sauf du numéro tarifaire 2106.90.96 ou des positions 22.03 à 22.07 ou 22.09.
22.09	Un changement à la position 22.09 de toute autre position, sauf du numéro tarifaire 2106.90.96 ou des positions 22.03 à 22.08.

DORS/95-23, art. 5; DORS/96-26, art. 11(A) et 12; DORS/97-206, art. 5; DORS/2002-27, art. 99; DORS/2003-24, art. 1.

Chapitre 23	Résidus et déchets des industries alimentaires; aliments préparés pour animaux
23.01-23.08	Un changement aux positions 23.01 à 23.08 de tout autre chapitre.
2309.10	Un changement à la sous-position 2309.10 de toute position.
2309.90	
2309.90.31, 2309.90.32, 2309.90.33, 2309.90.35, 2309.90.36	Un changement aux numéros tarifaires 2309.90.31, 2309.90.32, 2309.90.33, 2309.90.35 ou 2309.90.36 de toute autre position, sauf du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34, 1901.90.39, 1901.90.51, 1901.90.52, 1901.90.53, 1901.90.54 ou 1901.90.59.
2309.90	Un changement à la sous-position 2309.90 de toute autre position.

DORS/95-23, art. 6; DORS/97-206, art. 6; DORS/2002-27, art. 99.

Chapitre 24	Tabacs et succédanés de tabac fabriqués
24.01-24.03	Un changement aux positions 24.01 à 24.03 des numéros tarifaires 2401.10.10, 2401.20.10 ou 2403.91.10 ou de tout autre chapitre.

DORS/96-26, art. 13; DORS/2000-86, art. 7; DORS/2002-27, art. 99.

SECTION V

Produits minéraux (chapitres 25-27)

Chapitre 25	Sel; soufre; terres et pierres; plâtres, chaux et ciments
25.01-25.30	Un changement aux positions 25.01 à 25.30 de tout autre chapitre.

DORS/2002-27, art. 99.

Chapitre 26	Minerais, scories et cendres
26.01-26.21	Un changement aux positions 26.01 à 26.21 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

DORS/2002-27, art. 99; DORS/2006-131, art. 3.

Chapitre 27

Combustibles minéraux, huiles minérales et produits de leur distillation; matières bitumineuses; cires minérales

Note 1 : Pour l'application de la position 27.07, par **réaction chimique** on entend tout procédé (y compris les procédés biochimiques) au terme duquel une molécule se voit dotée d'une nouvelle structure en raison du bris des liens intramoléculaires et de la formation de nouveaux liens, ou de l'altération de la disposition spatiale des atomes dans la molécule.

Les procédés ci-après ne sont pas considérés comme des réactions chimiques aux fins de la présente définition :

- a) la dissolution dans l'eau ou dans d'autres solvants;
- b) l'élimination de solvants, y compris l'eau;
- c) l'addition ou l'élimination de l'eau de cristallisation.

Note 2 : Pour l'application de la position 27.10, les procédés suivants confèrent l'origine :

- a) la distillation atmosphérique — procédé de séparation par lequel les huiles de pétrole sont converties, dans une colonne de distillation, en différentes coupes selon le point d'ébullition; la vapeur est ensuite condensée en coupes liquéfiées. Le gaz de pétrole liquéfié, le naphta, l'essence, le kérosène, le diesel et le mazout, les gazoles légers et l'huile lubrifiante proviennent de la distillation du pétrole;
- b) la distillation sous vide — distillation effectuée à une pression inférieure à la pression atmosphérique, mais pas au point qu'il s'agisse de distillation moléculaire. Ce procédé est utile pour la distillation de produits à point d'ébullition élevé et sensibles à la chaleur, par exemple les distillats lourds d'huiles de pétrole, dans le but de produire des gazoles sous vide, de légers à lourds, et des résidus. Dans certaines raffineries, les gazoles peuvent faire l'objet de traitements additionnels en vue d'être transformés en huiles lubrifiantes;
- c) l'hydrotraitement catalytique — craquage et/ou traitement des huiles de pétrole à l'hydrogène à température élevée et sous pression, en présence de catalyseurs spécifiques. L'hydrotraitement catalytique englobe l'hydrocraquage et le traitement par l'hydrogène;
- d) le reformage (reformage catalytique) — réarrangement de molécules dans une coupe à intervalle d'ébullition du naphta dans le but d'obtenir des hydrocarbures aromatiques à indices d'octane plus élevés (meilleur pouvoir antidétonant, en contrepartie d'une production réduite d'essence). L'un des principaux produits ainsi obtenus est le reformat catalytique, mélange entrant dans la composition de l'essence. L'hydrogène est un autre sous-produit obtenu par ce procédé;
- e) l'alkylation — procédé par lequel un mélange pour essences à indice d'octane élevé est dérivé de la combinaison catalytique d'une isoparaffine et d'un oléfine;
- f) le craquage — procédé de raffinage comportant la décomposition et la recombinaison moléculaire de composés organiques, en particulier des hydrocarbures, par l'action de la chaleur, dans le but de former des molécules convenant à des carburants, des monomères, des produits pétrochimiques; etc. :
 - (i) le craquage thermique — procédé consistant à exposer un distillat à des températures d'environ 540 à 650 °C (1 000 à 1 200 °F) pendant des périodes variées. Ce procédé donne une teneur en essence assez basse et une teneur plus élevée en produits résiduels, qui sont utilisés à des fins de mélange de mazout,
 - (ii) le craquage catalytique — procédé consistant à faire passer des vapeurs d'hydrocarbures à travers un catalyseur métallique (p. ex., silice-alumine ou platine) à une température d'environ 400 °C (750 °F); les recombinaisons complexes (alkylation, polymérisation, isomérisation, etc.) se produisent en quelques secondes, et l'on obtient une essence à indice d'octane élevé. Ce procédé donne moins de résidus du pétrole et de gaz légers que le craquage thermique;
- g) le cokage — procédé de craquage thermique consistant à convertir des produits secondaires et lourds (pétrole brut réduit, brai de première distillation, goudron de craquage, huile de schiste, etc.) en coke solide (charbon) et en hydrocarbures à point d'ébullition peu élevé, qui peuvent servir comme charges dans d'autres installations de raffinage en vue de leur conversion en produits plus légers;
- h) l'isomérisation — procédé de raffinage consistant à convertir les composés du pétrole de leurs isomères.

Note 3 : Pour l'application de la position 27.10, par **mélange direct** on entend tout procédé de raffinerie au cours duquel diverses charges pétrolières d'équipement de traitement et divers hydrocarbures de cuves de rétention ou de stockage sont combinés pour donner un produit fini, dont les paramètres sont établis à l'avance, de la position 27.10, à la condition que les matières non originaires ne constituent pas plus de 25 p. 100 du volume du produit.

27.01-27.03

Un changement aux positions 27.01 à 27.03 de tout autre chapitre.

Chapitre 27	Combustibles minéraux, huiles minérales et produits de leur distillation; matières bitumineuses; cires minérales
27.04	Un changement à la position 27.04 de toute autre position.
27.05-27.06	Un changement aux positions 27.05 à 27.06 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
2707.10-2707.91	(1) Un changement aux sous-positions 2707.10 à 2707.91 de toute autre position; ou (2) Un changement aux sous-positions 2707.10 à 2707.91 de toute autre sous-position à l'intérieur de la position 27.07, qu'il y ait ou non également un changement de toute autre position, à la condition que le produit découlant d'un tel changement soit le résultat d'une réaction chimique.
2707.99	(1) Un changement à la sous-position 2707.99 de toute autre position; (2) Un changement aux phénols de la sous-position 2707.99 de cette sous-position ou de toute autre sous-position à l'intérieur de la position 27.07, qu'il y ait ou non également un changement de toute autre position, à la condition que le produit découlant d'un tel changement soit le résultat d'une réaction chimique; ou (3) Un changement à tout autre produit de la sous-position 2707.99 des phénols de cette sous-position ou de toute autre sous-position de la position 27.07, qu'il y ait ou non également un changement de toute autre position, à la condition que le produit découlant d'un tel changement soit le résultat d'une réaction chimique.
27.08-27.09	Un changement aux positions 27.08 à 27.09 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
27.10	(1) Un changement à la position 27.10 de toute autre position, sauf des positions 27.11 à 27.15; (2) Production de tout produit de la position 27.10 par distillation atmosphérique, distillation sous vide, hydrotraitement catalytique, reformage catalytique, alkylation, craquage catalytique, craquage thermique, cokage ou isomérisation; ou (3) Production de tout produit de la position 27.10 découlant d'un mélange direct, à la condition : (1) que les matières non originaires figurent au chapitre 27, (2) qu'aucune composante des matières non originaires ne soit classée dans la position 22.07, et (3) que les matières non originaires ne constituent pas plus de 25 p. 100 du volume du produit.
2711.11	Un changement à un produit de la sous-position 2711.11 de cette sous-position ou de toute autre sous-position, à la condition que les charges d'alimentation non originaires ne constituent pas plus de 49 p. 100 du volume du produit.
2711.12-2711.14	Un changement à un produit des sous-positions 2711.12 à 2711.14 de cette sous-position ou de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, à la condition que les charges d'alimentation non originaires ne constituent pas plus de 49 p. 100 du volume du produit.
2711.19	Un changement à la sous-position 2711.19 de toute autre sous-position, sauf de la sous-position 2711.29.
2711.21	Un changement à la sous-position 2711.21 de toute autre sous-position, sauf de la sous-position 2711.11.
2711.29	Un changement à la sous-position 2711.29 de toute autre sous-position, sauf des sous-positions 2711.12 à 2711.21.
27.12	Un changement à la position 27.12 de toute autre position.
2713.11-2713.12	Un changement aux sous-positions 2713.11 à 2713.12 de toute autre position.
2713.20	Un changement à un produit de la sous-position 2713.20 de cette sous-position ou de toute autre sous-position, à la condition que les charges d'alimentation non originaires ne constituent pas plus de 49 p. 100 du volume du produit.
2713.90	Un changement à la sous-position 2713.90 de toute autre position, sauf des positions 27.10 à 27.12, des sous-positions 2713.11 à 2713.20 ou des positions 27.14 à 27.15.
27.14	Un changement à la position 27.14 de toute autre position.
27.15	Un changement à la position 27.15 de toute autre position, sauf de la sous-position 2713.20 ou de la position 27.14.
27.16	Un changement à la position 27.16 de toute autre position.

DORS/2002-27, art. 99; DORS/2003-24, art. 2 et 3; DORS/2009-189, art. 5 à 7.

SECTION VI

Produits des industries chimiques ou des industries connexes (chapitres 28-38)

Chapitre 28	Produits chimiques inorganiques; composés inorganiques ou organiques de métaux précieux, d'éléments radioactifs, de métaux des terres rares ou d'isotopes
2801.10-2801.30	Un changement aux sous-positions 2801.10 à 2801.30 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
28.02-28.03	Un changement aux positions 28.02 à 28.03 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
2804.10-2804.50	Un changement aux sous-positions 2804.10 à 2804.50 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2804.61-2804.69	(1) Un changement aux sous-positions 2804.61 à 2804.69 de toute sous-position à l'extérieur de ce groupe; ou (2) Un changement aux sous-positions 2804.61 à 2804.69 de toute autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
2804.70-2804.90	Un changement aux sous-positions 2804.70 à 2804.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2805.11-2805.12	Un changement aux sous-positions 2805.11 à 2805.12 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2805.19	(1) Un changement aux autres métaux alcalins de la sous-position 2805.19 des autres métaux alcalino-terreux de la sous-position 2805.19 ou de toute autre sous-position; ou (2) Un changement aux autres métaux alcalino-terreux de la sous-position 2805.19 des autres métaux alcalins de la sous-position 2805.19 ou de toute autre sous-position.
2805.30-2805.40	Un changement aux sous-positions 2805.30 à 2805.40 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2806.10	(1) Un changement à la sous-position 2806.10 de toute autre sous-position, sauf de la sous-position 2801.10; ou (2) Un changement à la sous-position 2806.10 de la sous-position 2801.10, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
2806.20	Un changement à la sous-position 2806.20 de toute autre sous-position.
28.07-28.08	Un changement aux positions 28.07 à 28.08 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
2809.10-2810.00	Un changement aux sous-positions 2809.10 à 2810.00 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2811.11-2811.22	Un changement aux sous-positions 2811.11 à 2811.22 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2811.29	(1) Un changement au dioxyde de soufre de la sous-position 2811.29 de tout autre produit de la sous-position 2811.29 ou de toute autre sous-position; ou (2) Un changement à tout autre produit de la sous-position 2811.29 du dioxyde de soufre de la sous-position 2811.29 ou de toute autre sous-position.

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2812.10-2814.20	Un changement aux sous-positions 2812.10 à 2814.20 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2815.11-2815.12	<p>(1) Un changement aux sous-positions 2815.11 à 2815.12 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 2815.11 à 2815.12 de toute autre sous-position à l'intérieur de la position 28.15, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2815.20	Un changement à la sous-position 2815.20 de toute autre sous-position.
2815.30	<p>(1) Un changement à la sous-position 2815.30 de toute autre sous-position, sauf des sous-positions 2815.11 à 2815.20; ou</p> <p>(2) Un changement à la sous-position 2815.30 des sous-positions 2815.11 à 2815.20, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2816.10	Un changement à la sous-position 2816.10 de toute autre sous-position.
2816.40	<p>(1) Un changement à l'oxyde, à l'hydroxyde ou au peroxyde de strontium de la sous-position 2816.40 de l'oxyde, de l'hydroxyde ou du peroxyde de baryum de la sous-position 2816.40 ou de toute autre sous-position; ou</p> <p>(2) Un changement à l'oxyde, à l'hydroxyde ou au peroxyde de baryum de la sous-position 2816.40 de l'oxyde, de l'hydroxyde ou du peroxyde de strontium de la sous-position 2816.40 ou de toute autre sous-position.</p>
2817.00-2818.30	Un changement aux sous-positions 2817.00 à 2818.30 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2819.10	<p>(1) Un changement à la sous-position 2819.10 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 2819.10 de la sous-position 2819.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2819.90	Un changement à la sous-position 2819.90 de toute autre sous-position.
2820.10	<p>(1) Un changement à la sous-position 2820.10 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 2820.10 de la sous-position 2820.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2820.90	Un changement à la sous-position 2820.90 de toute autre sous-position.
2821.10-2821.20	<p>(1) Un changement aux sous-positions 2821.10 à 2821.20 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 2821.10 à 2821.20 de toute autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.

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28.22-28.23	Un changement aux positions 28.22 à 28.23 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
2824.10	(1) Un changement à la sous-position 2824.10 de toute autre position; ou (2) Un changement à la sous-position 2824.10 de la sous-position 2824.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
2824.90	(1) Un changement à la sous-position 2824.90 de toute autre position; (2) Un changement au minium ou mine orange de la sous-position 2824.90 de tout autre produit de la sous-position 2824.90 ou de la sous-position 2824.10, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée; ou (3) Un changement à tout autre produit de la sous-position 2824.90 de minium ou mine orange de la sous-position 2824.90 ou de la sous-position 2824.10, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
2825.10-2825.90	Un changement aux sous-positions 2825.10 à 2825.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2826.12	Un changement à la sous-position 2826.12 de toute autre sous-position.
2826.19	(1) Un changement aux fluorures d'ammonium ou de sodium de la sous-position 2826.19 de tout autre produit de la sous-position 2826.19 ou de toute autre sous-position; ou (2) Un changement à tout autre produit de la sous-position 2826.19 des fluorures d'ammonium ou de sodium de la sous-position 2826.19 ou de toute autre sous-position.
2826.30	Un changement à la sous-position 2826.30 de toute autre sous-position.
2826.90	(1) Un changement aux fluorosilicates de sodium ou de potassium de la sous-position 2826.90 de tout autre produit de la sous-position 2826.90 ou de toute autre sous-position; ou (2) Un changement à tout autre produit de la sous-position 2826.90 des fluorosilicates de sodium ou de potassium de la sous-position 2826.90 ou de toute autre sous-position.
2827.10-2827.35	Un changement aux sous-positions 2827.10 à 2827.35 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2827.39	(1) Un changement aux chlorures de baryum, de fer, de cobalt ou de zinc de la sous-position 2827.39 d'autres chlorures de la sous-position 2827.39 ou de toute autre sous-position; ou (2) Un changement à tout autre chlorure de la sous-position 2827.39 des chlorures de baryum, de fer, de cobalt ou de zinc de la sous-position 2827.39 ou de toute autre sous-position.
2827.41-2827.60	Un changement aux sous-positions 2827.41 à 2827.60 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2828.10-2828.90	Un changement aux sous-positions 2828.10 à 2828.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2829.11	Un changement à la sous-position 2829.11 de toute autre sous-position.
2829.19-2829.90	(1) Un changement aux sous-positions 2829.19 à 2829.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou (2) Un changement aux sous-positions 2829.19 à 2829.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

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	<p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>
2830.10	Un changement à la sous-position 2830.10 de toute autre sous-position.
2830.90	<p>(1) Un changement au sulfure de zinc ou de cadmium de la sous-position 2830.90 de tout autre produit de la sous-position 2830.90 ou de toute autre sous-position; ou</p> <p>(2) Un changement à tout autre produit de la sous-position 2830.90 de sulfure de zinc ou de cadmium de la sous-position 2830.90 ou de toute autre sous-position.</p>
2831.10-2832.30	Un changement aux sous-positions 2831.10 à 2832.30 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2833.11-2833.27	Un changement aux sous-positions 2833.11 à 2833.27 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2833.29	<p>(1) Un changement au sulfate de chrome ou de zinc de la sous-position 2833.29 de tout autre produit de la sous-position 2833.29 ou de toute autre sous-position; ou</p> <p>(2) Un changement à tout autre produit de la sous-position 2833.29 du sulfate de chrome ou de zinc de la sous-position 2833.29 ou de toute autre sous-position.</p>
2833.30-2833.40	Un changement aux sous-positions 2833.30 à 2833.40 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2834.10-2834.21	Un changement aux sous-positions 2834.10 à 2834.21 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2834.29	<p>(1) Un changement aux nitrates de bismuth de la sous-position 2834.29 des autres nitrates de la sous-position 2834.29 ou de toute autre sous-position; ou</p> <p>(2) Un changement aux autres nitrates de la sous-position 2834.29 des nitrates de bismuth de la sous-position 2834.29 ou de toute autre sous-position.</p>
2835.10-2835.26	Un changement aux sous-positions 2835.10 à 2835.26 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2835.29	<p>(1) Un changement aux phosphates trisodiques de la sous-position 2835.29 de tout autre produit de la sous-position 2835.29 ou de toute autre sous-position; ou</p> <p>(2) Un changement à tout autre produit de la sous-position 2835.29 des phosphates trisodiques de la sous-position 2835.29 ou de toute autre sous-position.</p>
2835.31-2835.39	Un changement aux sous-positions 2835.31 à 2835.39 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2836.20-2836.30	<p>(1) Un changement aux sous-positions 2836.20 à 2836.30 de toute sous-position à l'extérieur de ce groupe; ou</p> <p>(2) Un changement aux sous-positions 2836.20 à 2836.30 de toute autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>
2836.40-2836.92	Un changement aux sous-positions 2836.40 à 2836.92 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2836.99	<p>(1) Un changement aux carbonates d'ammonium ou de plomb de la sous-position 2836.99 de tout autre produit de la sous-position 2836.99 ou de toute autre sous-position; ou</p> <p>(2) Un changement à tout autre produit de la sous-position 2836.99 des carbonates d'ammonium ou de plomb de la sous-position 2836.99 ou de toute autre sous-position.</p>
2837.11-2837.20	Un changement aux sous-positions 2837.11 à 2837.20 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

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2839.11-2839.19	Un changement aux sous-positions 2839.11 à 2839.19 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2839.90	(1) Un changement aux silicates de potassium de la sous-position 2839.90 de tout autre produit de la sous-position 2839.90 ou de toute autre sous-position; ou (2) Un changement à tout autre produit de la sous-position 2839.90 des silicates de potassium de la sous-position 2839.90 ou de toute autre sous-position.
2840.11-2840.30	Un changement aux sous-positions 2840.11 à 2840.30 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2841.30	Un changement à la sous-position 2841.30 de toute autre sous-position.
2841.50	(1) Un changement aux chromates de zinc ou de plomb de la sous-position 2841.50 de tout autre produit de la sous-position 2841.50 ou de toute autre sous-position; (2) Un changement au dichromate de potassium de la sous-position 2841.50 de tout autre produit de la sous-position 2841.50 ou de toute autre sous-position; ou (3) Un changement à tout autre produit de la sous-position 2841.50 du dichromate de potassium ou des chromates de zinc ou de plomb de la sous-position 2841.50 ou de toute autre sous-position.
2841.61-2841.80	Un changement aux sous-positions 2841.61 à 2841.80 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2841.90	(1) Un changement aux aluminates de la sous-position 2841.90 de tout autre produit de la sous-position 2841.90 ou de toute autre sous-position; ou (2) Un changement à tout autre produit de la sous-position 2841.90 des aluminates de la sous-position 2841.90 ou de toute autre sous-position.
2842.10	(1) Un changement aux silicates doubles ou complexes, y compris les aluminosilicates de composition chimique définie, de la sous-position 2842.10 des aluminosilicates de composition chimique non définie de la sous-position 2842.10 ou de toute autre sous-position; (2) Un changement aux aluminosilicates de composition chimique non définie de la sous-position 2842.10 de tout autre chapitre, sauf des chapitres 28 à 38; ou (3) Un changement aux aluminosilicates de composition chimique non définie de la sous-position 2842.10 des silicates doubles ou complexes, y compris les aluminosilicates de composition chimique définie, de la sous-position 2842.10 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
2842.90	(1) Un changement aux fulminates, cyanates et thiocyanates de la sous-position 2842.90 de tout autre produit de la sous-position 2842.90 ou de toute autre sous-position; ou (2) Un changement à tout autre produit de la sous-position 2842.90 des fulminates, cyanates ou thiocyanates de la sous-position 2842.90 ou de toute autre sous-position.
2843.10-2850.00	Un changement aux sous-positions 2843.10 à 2850.00 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
28.52	(1) Un changement aux oxydes ou aux hydroxydes de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2825.90; (2) Un changement aux fluorures de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2826.19; (3) Un changement aux fluorosilicates de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2826.90; (4) Un changement aux chlorures de mercure de la position 28.52 du chlorure de baryum de la sous-position 2827.39, de tout autre produit de la position 28.52 ou de toute autre position, sauf de tout autre produit de la sous-position 2827.39; (5) Un changement aux oxychlorures de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2827.49;

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- (6) Un changement aux bromures ou oxybromures de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2827.59;
- (7) Un changement aux iodures ou oxyiodures de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2827.60;
- (8) Un changement aux chlorites, hypochlorites ou hypobromites de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2828.90;
- (9) Un changement aux chlorates mercureux de la position 28.52 de tout autre chapitre, sauf des chapitres 29 à 38; ou
- (10) Un changement aux chlorates mercureux de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, sauf de la sous-position 2829.19, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée;
- (11) Un changement aux perchlorates, bromates, perbromates, iodates ou périodates de mercure de la position 28.52 de tout autre chapitre, sauf des chapitres 29 à 38; ou
- (12) Un changement aux perchlorates, bromates, perbromates, iodates ou périodates de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, sauf de la sous-position 2829.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée;
- (13) Un changement aux sulfures ou polysulfures de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2830.90;
- (14) Un changement aux sulfites de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2832.20;
- (15) Un changement aux sulfates de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2833.29;
- (16) Un changement aux nitrites mercureux de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2834.10;
- (17) Un changement aux nitrates de mercure de la position 28.52 des nitrates de bismuth de la sous-position 2834.29, de tout autre produit de la position 28.52 ou de toute autre position, sauf de tout autre produit de la sous-position 2834.29;
- (18) Un changement aux phosphates de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2835.29;
- (19) Un changement aux polyphosphates de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2835.39;
- (20) Un changement aux carbonates de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2836.99;
- (21) Un changement aux cyanures ou oxycyanures de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre sous-position, sauf de la sous-position 2837.19;
- (22) Un changement aux cyanures complexes de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2837.20;
- (23) Un changement aux fulminates, cyanates ou thiocyanates de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2842.90;
- (24) Un changement aux chromates ou dichromates de mercure de la position 28.52 du dichromate de potassium de la sous-position 2841.50, de tout autre produit de la position 28.52 ou de toute autre position, sauf de tout autre produit de la sous-position 2841.50;
- (25) Un changement aux sels doubles ou complexes de mercure de la position 28.52 des aluminosilicates de constitution chimique non définie de la sous-position 2842.10, de tout autre produit de la position 28.52 ou de toute autre position, sauf de tout autre produit de la sous-position 2842.10;
- (26) Un changement aux autres sels de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2842.90;

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- (27)** Un changement aux composés de métaux précieux contenant du mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2843.90;
- (28)** Un changement aux chlorures de mercure ammoniacal (chloromercurate d'ammonium) ou aux hydrures, azotures ou nitrures de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2850.00;
- (29)** Un changement aux chlorures aminomercuriques ou aux autres composés inorganiques de mercure de la position 28.52 de tout autre chapitre, sauf des chapitres 29 à 38; ou
- (30)** Un changement aux chlorures aminomercuriques ou aux autres composés inorganiques de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, sauf de la sous-position 2853.00, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée;
- (31)** Un changement aux phénates ou phénols de mercure et leurs sels de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2907.11;
- (32)** Un changement aux p-phénolsulfonates mercuriques de sodium ou aux dérivés de mercure seulement sulfonés, leurs sels et leurs esters de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la position 29.07 ou de la sous-position 2908.99; ou
- (33)** Un changement aux p-phénolsulfonates mercuriques de sodium ou aux dérivés de mercure seulement sulfonés, leurs sels et leurs esters de la position 28.52 de la position 29.07, qu'il y ait ou non également un changement de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2908.99, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée;
- (34)** Un changement à l'hydroxymeurcurionitrophénol, au sel de sodium, au 5-méthyl-2-nitro-7-oxa-8-mercurabicyclo[4.2.0]octa-1,3,5-triène ou aux dérivés halogénés, nitrés ou nitrosés de phénol ou des phénols-alcools de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la position 29.07 ou de la sous-position 2908.99; ou
- (35)** Un changement à l'hydroxymeurcurionitrophénol, au sel de sodium, au 5-méthyl-2-nitro-7-oxa-8-mercurabicyclo[4.2.0]octa-1,3,5-triène ou aux dérivés halogénés, nitrés ou nitrosés de phénol ou des phénols-alcools de mercure de la position 28.52 de la position 29.07, qu'il y ait ou non également un changement de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2908.99, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée;
- (36)** Un changement à la pentanedione de mercure ou aux autres cétones acycliques ne contenant pas d'autres fonctions oxygénées de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2914.19;
- (37)** Un changement aux acétates de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf des sous-positions 2915.21 ou 2915.29; ou
- (38)** Un changement aux acétates de mercure de la position 28.52 de la sous-position 2915.21, qu'il y ait ou non également un changement de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2915.29, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée;
- (39)** Un changement à l'oléate de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2915.90;
- (40)** Un changement aux sels de mercure de l'acide octadécénoïque ou aux acides oléiques, linoléiques ou linoléniques de mercure, leurs sels ou leurs esters de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2916.15;
- (41)** Un changement aux lactates mercuriques de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2918.11;
- (42)** Un changement aux salicylates mercuriques de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2918.21;

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Produits chimiques inorganiques; composés inorganiques ou organiques de métaux précieux, d'éléments radioactifs, de métaux des terres rares ou d'isotopes

(43) Un changement au succinimide mercurique ou aux composés de mercure ayant une fonction carboximide ou imine de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf des sous-positions 2925.12 à 2925.19;

(44) Un changement au thioerfonate de sodium de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 2930.90;

(45) Un changement aux composés organo-inorganiques de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la position 29.31;

(46) Un changement au 2-7-dibromo-4-hydroxymercurifluorescéine, au sel disodique ou aux autres composés hétérocycliques à hétéroatome(s) d'oxygène de la position 28.52 de toute autre position, sauf de la position 29.32; ou

(47) Un changement au 2-7-dibromo-4-hydroxymercurifluorescéine, au sel disodique ou aux autres composés hétérocycliques à hétéroatome(s) d'oxygène de la position 28.52 des sous-positions 2932.11 à 2932.94, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(48) Un changement aux acides nucléiques et leurs sels de mercure de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf des composés hétérocycliques de mercure de la position 28.52 ou des sous-positions 2934.91 à 2934.99;

(49) Un changement aux acides nucléiques de mercure de la position 28.52 de tout autre produit de la position 28.52 ou des autres composés hétérocycliques des sous-positions 2934.91 à 2934.99;

(50) Un changement au mercure colloïdal de la position 28.52 de tout autre produit de la position 28.52 ou de toute autre position, sauf de la position 30.03 ou de la sous-position 3006.92; ou

(51) Un changement au mercure colloïdal de la position 28.52 de la position 30.03, qu'il y ait ou non également un changement de tout autre produit de la position 28.52 ou de toute autre position, sauf de la sous-position 3006.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

b) 50 p. 100 lorsque la méthode du coût net est utilisée.

28.53

(1) Un changement à la position 28.53 de tout autre chapitre, sauf des chapitres 29 à 38; ou

(2) Un changement à la position 28.53 de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

b) 50 p. 100 lorsque la méthode du coût net est utilisée.

DORS/96-27, art. 1; DORS/2002-27, art. 10 à 14 et 99; DORS/2009-188, art. 12 à 22.

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Produits chimiques organiques

2901.10-2901.29

Un changement aux sous-positions 2901.10 à 2901.29 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

2902.11-2902.44

Un changement aux sous-positions 2902.11 à 2902.44 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

2902.50

(1) Un changement à la sous-position 2902.50 de toute autre sous-position, sauf de la sous-position 2902.60; ou

(2) Un changement à la sous-position 2902.50 de la sous-position 2902.60, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2902.60-2902.90

Un changement aux sous-positions 2902.60 à 2902.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

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Produits chimiques organiques

2903.11-2903.15

(1) Un changement aux sous-positions 2903.11 à 2903.15 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf des positions 29.01 à 29.02; ou

(2) Un changement aux sous-positions 2903.11 à 2903.15 des positions 29.01 à 29.02, qu'il y ait ou non également un changement de toute autre sous-position, y compris une autre sous-position à l'intérieur des sous-positions 2903.11 à 2903.15, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2903.19

(1) Un changement au 1,2-dichloropropane (chlorure de propylène et dichlorobutanes) de la sous-position 2903.19 de tout autre dérivé chloré saturé des hydrocarbures acycliques de la sous-position 2903.19 ou de toute autre sous-position, sauf des positions 29.01 à 29.02;

(2) Un changement au 1,2-dichloropropane (chlorure de propylène et dichlorobutanes) de la sous-position 2903.19 des positions 29.01 à 29.02, qu'il y ait ou non également un changement des dérivés chlorés saturés des hydrocarbures acycliques de la sous-position 2903.19 ou de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(3) Un changement aux autres dérivés chlorés saturés des hydrocarbures acycliques de la sous-position 2903.19 du 1,2-dichloropropane (chlorure de propylène et dichlorobutanes) de la sous-position 2903.19 ou de toute autre sous-position, sauf des positions 29.01 à 29.02; ou

(4) Un changement aux autres dérivés chlorés saturés des hydrocarbures acycliques de la sous-position 2903.19 des positions 29.01 à 29.02, qu'il y ait ou non également un changement du 1,2-dichloropropane (chlorure de propylène et dichlorobutanes) de la sous-position 2903.19 ou de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2903.21-2903.29

(1) Un changement aux sous-positions 2903.21 à 2903.29 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf des positions 29.01 à 29.02; ou

(2) Un changement aux sous-positions 2903.21 à 2903.29 des positions 29.01 à 29.02, qu'il y ait ou non également un changement de toute autre sous-position, y compris une autre sous-position à l'intérieur des sous-positions 2903.21 à 2903.29, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2903.31-2903.39

(1) Un changement aux sous-positions 2903.31 à 2903.39 de toute sous-position à l'extérieur de ce groupe, sauf des positions 29.01 à 29.02; ou

(2) Un changement aux sous-positions 2903.31 à 2903.39 des positions 29.01 à 29.02, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2903.41-2903.51

(1) Un changement aux sous-positions 2903.41 à 2903.51 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf des positions 29.01 à 29.02; ou

(2) Un changement aux sous-positions 2903.41 à 2903.51 des positions 29.01 à 29.02, qu'il y ait ou non également un changement de toute autre sous-position, y compris une autre sous-position à l'intérieur des sous-positions 2903.41 à 2903.51, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2903.52-2903.59

(1) Un changement aux sous-positions 2903.52 à 2903.59 de toute sous-position à l'extérieur de ce groupe, sauf des positions 29.01 à 29.02; ou

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- (2)** Un changement aux sous-positions 2903.52 à 2903.59 des positions 29.01 à 29.02, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2903.61-2903.69
- (1)** Un changement aux sous-positions 2903.61 à 2903.69 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf des positions 29.01 à 29.02; ou
- (2)** Un changement aux sous-positions 2903.61 à 2903.69 des positions 29.01 à 29.02, qu'il y ait ou non également un changement de toute autre sous-position, y compris une autre sous-position à l'intérieur des sous-positions 2903.61 à 2903.69, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2904.10-2904.90
- (1)** Un changement aux sous-positions 2904.10 à 2904.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf des positions 29.01 à 29.03; ou
- (2)** Un changement aux sous-positions 2904.10 à 2904.90 des positions 29.01 à 29.03, qu'il y ait ou non également un changement de toute autre sous-position, y compris une autre sous-position à l'intérieur des sous-positions 2904.10 à 2904.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2905.11-2905.17
- Un changement aux sous-positions 2905.11 à 2905.17 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2905.19
- (1)** Un changement aux pentanols (alcool amylique) ou aux isomères de ces produits de la sous-position 2905.19 de tout autre produit de la sous-position 2905.19 ou de toute autre sous-position; ou
- (2)** Un changement à tout autre produit de la sous-position 2905.19 des pentanols (alcool amylique) ou des isomères de ces produits de la sous-position 2905.19 ou de toute autre sous-position.
- 2905.22-2905.49
- Un changement aux sous-positions 2905.22 à 2905.49 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2905.51-2905.59
- Un changement aux sous-positions 2905.51 à 2905.59 de toute sous-position à l'extérieur de ce groupe.
- 2906.11-2906.13
- Un changement aux sous-positions 2906.11 à 2906.13 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2906.19
- (1)** Un changement aux terpinéols de la sous-position 2906.19 de tout autre produit de la sous-position 2906.19 ou de toute autre sous-position; ou
- (2)** Un changement à tout autre produit de la sous-position 2906.19 des terpinéols de la sous-position 2906.19 ou de toute autre sous-position.
- 2906.21-2906.29
- Un changement aux sous-positions 2906.21 à 2906.29 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2907.11-2907.15
- Un changement aux sous-positions 2907.11 à 2907.15 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2907.19
- (1)** Un changement aux xylénols ou leurs sels de la sous-position 2907.19 de tout autre produit de la sous-position 2907.19 ou de toute autre sous-position; ou
- (2)** Un changement à tout autre produit de la sous-position 2907.19 des xylénols ou leurs sels de la sous-position 2907.19 ou de toute autre sous-position.
- 2907.21-2907.23
- Un changement aux sous-positions 2907.21 à 2907.23 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2907.29
- (1)** Un changement aux phénols-alcools de la sous-position 2907.29 des polyphénols de la sous-position 2907.29 ou de toute autre sous-position; ou

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- (2)** Un changement aux polyphénols de la sous-position 2907.29 des phénols-alcools de la sous-position 2907.29 ou de toute autre sous-position.
- 2908.11-2908.19 **(1)** Un changement aux sous-positions 2908.11 à 2908.19 de toute autre position, sauf de la position 29.07; ou
- (2)** Un changement aux sous-positions 2908.11 à 2908.19 de la position 29.07 ou de toute sous-position à l'extérieur de ce groupe à l'intérieur de la position 29.08, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2908.91 **(1)** Un changement à la sous-position 2908.91 de toute autre position, sauf de la position 29.07; ou
- (2)** Un changement à la sous-position 2908.91 des dérivés de phénols ou de phénols-alcools contenant seulement des groupes sulfoniques, leurs sels ou leurs esters de la sous-position 2908.99, des sous-positions 2908.11 à 2908.19 ou de la position 29.07, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2908.99 **(1)** Un changement à la sous-position 2908.99 de toute autre position, sauf de la position 29.07; ou
- (2)** Un changement aux dérivés de phénols ou de phénols-alcools contenant seulement des groupes sulfoniques, leurs sels ou leurs esters de la sous-position 2908.99 de tout autre produit de la sous-position 2908.99, des sous-positions 2908.11 à 2908.91 ou de la position 29.07, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée; ou
- (3)** Un changement à tout autre produit de la sous-position 2908.99 des dérivés de phénols ou de phénols-alcools contenant seulement des groupes sulfoniques, leurs sels ou leurs esters de la sous-position 2908.99, des sous-positions 2908.11 à 2908.91 ou de la position 29.07, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2909.11-2909.20 **(1)** Un changement aux sous-positions 2909.11 à 2909.20 de toute autre position; ou
- (2)** Un changement aux sous-positions 2909.11 à 2909.20 de toute autre sous-position à l'intérieur de la position 29.09, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2909.30 Un changement à la sous-position 2909.30 de toute autre sous-position.
- 2909.41-2909.43 **(1)** Un changement aux sous-positions 2909.41 à 2909.43 de toute autre position; ou
- (2)** Un changement aux sous-positions 2909.41 à 2909.43 de toute autre sous-position à l'intérieur de la position 29.09, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2909.44 **(1)** Un changement aux éthers monométhyliques de l'éthylène glycol ou du diéthylène glycol de la sous-position 2909.44 de toute autre position;
- (2)** Un changement aux éthers monométhyliques de l'éthylène glycol ou du diéthylène glycol de la sous-position 2909.44 de tout autre produit de la sous-position 2909.44 ou de toute autre sous-position à

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l'intérieur de la position 29.09, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(3) Un changement à tout autre produit de la sous-position 2909.44 de toute autre position; ou

(4) Un changement à tout autre produit de la sous-position 2909.44 des éthers monométhyliques de l'éthylène glycol ou du diéthylène glycol de la sous-position 2909.44 ou de toute autre sous-position à l'intérieur de la position 29.09, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2909.49-2909.60

(1) Un changement aux sous-positions 2909.49 à 2909.60 de toute autre position; ou

(2) Un changement aux sous-positions 2909.49 à 2909.60 de toute autre sous-position à l'intérieur de la position 29.09, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2910.10-2910.30

Un changement aux sous-positions 2910.10 à 2910.30 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

2910.40-2910.90

Un changement aux sous-positions 2910.40 à 2910.90 de toute sous-position à l'extérieur de ce groupe.

29.11

Un changement à la position 29.11 de toute autre position.

2912.11

Un changement à la sous-position 2912.11 de toute autre sous-position.

2912.12

(1) Un changement à la sous-position 2912.12 de toute autre sous-position, sauf de la sous-position 2901.21; ou

(2) Un changement à la sous-position 2912.12 de la sous-position 2901.21, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2912.19

(1) Un changement au butanal (butyraldéhyde, isomère normal) de la sous-position 2912.19 de tout autre produit de la sous-position 2912.19 ou de toute autre sous-position; ou

(2) Un changement à tout autre produit de la sous-position 2912.19 du butanal (butyraldéhyde, isomère normal) de la sous-position 2912.19 ou de toute autre sous-position.

2912.21-2912.50

Un changement aux sous-positions 2912.21 à 2912.50 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

2912.60

(1) Un changement à la sous-position 2912.60 de toute autre sous-position, sauf de la sous-position 2912.11; ou

(2) Un changement à la sous-position 2912.60 de la sous-position 2912.11, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

29.13

(1) Un changement à la position 29.13 de toute autre position, sauf de la position 29.12; ou

(2) Un changement à la position 29.13 de la position 29.12, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

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- 2914.11-2914.70 Un changement aux sous-positions 2914.11 à 2914.70 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2915.11 Un changement à la sous-position 2915.11 de toute autre sous-position.
- 2915.12 **(1)** Un changement à la sous-position 2915.12 de toute autre sous-position, sauf de la sous-position 2915.11; ou
(2) Un changement à la sous-position 2915.12 de la sous-position 2915.11, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2915.13 Un changement à la sous-position 2915.13 de toute autre sous-position.
- 2915.21 **(1)** Un changement à la sous-position 2915.21 de toute autre sous-position, sauf de la sous-position 2912.12; ou
(2) Un changement à la sous-position 2915.21 de la sous-position 2912.12, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2915.24 **(1)** Un changement à la sous-position 2915.24 de toute autre sous-position, sauf de la sous-position 2915.21; ou
(2) Un changement à la sous-position 2915.24 de la sous-position 2915.21, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2915.29 **(1)** Un changement à l'acétate de sodium de la sous-position 2915.29 de tout autre produit de la sous-position 2915.29 ou de toute autre sous-position, sauf de la sous-position 2915.21; ou
(2) Un changement à l'acétate de sodium de la sous-position 2915.29 de la sous-position 2915.21, qu'il y ait ou non également un changement de tout autre produit de la sous-position 2915.29 ou de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée;
(3) Un changement aux acétates de cobalt de la sous-position 2915.29 de tout autre produit de la sous-position 2915.29 ou de toute autre sous-position, sauf de la sous-position 2915.21; ou
(4) Un changement aux acétates de cobalt de la sous-position 2915.29 de la sous-position 2915.21, qu'il y ait ou non également un changement de tout autre produit de la sous-position 2915.29 ou de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée;
(5) Un changement à tout autre produit de la sous-position 2915.29 de l'acétate de sodium de la sous-position 2915.29, des acétates de cobalt de la sous-position 2915.29 ou de toute autre sous-position, sauf de la sous-position 2915.21; ou
(6) Un changement à tout autre produit de la sous-position 2915.29 de la sous-position 2915.21, qu'il y ait ou non également un changement de l'acétate de sodium ou des acétates de cobalt de la sous-position 2915.29 ou de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2915.31 **(1)** Un changement à la sous-position 2915.31 de toute autre sous-position, sauf de la sous-position 2915.21; ou

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- (2)** Un changement à la sous-position 2915.31 de la sous-position 2915.21, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2915.32 Un changement à la sous-position 2915.32 de toute autre sous-position.
- 2915.33 **(1)** Un changement à la sous-position 2915.33 de toute autre sous-position, sauf de la sous-position 2915.21; ou
- (2)** Un changement à la sous-position 2915.33 de la sous-position 2915.21, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2915.36 **(1)** Un changement à la sous-position 2915.36 de l'acétate d'isobutyle ou de l'acétate de 2-éthoxyéthyle de la sous-position 2915.39 ou de toute autre sous-position, sauf de la sous-position 2915.21 ou de tout autre produit de la sous-position 2915.39; ou
- (2)** Un changement à la sous-position 2915.36 de la sous-position 2915.21, qu'il y ait ou non également un changement de l'acétate d'isobutyle ou de l'acétate de 2-éthoxyéthyle de la sous-position 2915.39 ou de toute autre sous-position, sauf de tout autre produit de la sous-position 2915.39, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2915.39 **(1)** Un changement à l'acétate de 2-éthoxyéthyle de la sous-position 2915.39 de tout autre produit de la sous-position 2915.39 ou de toute autre sous-position;
- (2)** Un changement à l'acétate d'isobutyle de la sous-position 2915.39 de tout autre produit de la sous-position 2915.39 ou de toute autre sous-position, sauf de la sous-position 2915.21; ou
- (3)** Un changement à l'acétate d'isobutyle de la sous-position 2915.39 de la sous-position 2915.21, qu'il y ait ou non également un changement de tout autre produit de la sous-position 2915.39 ou de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée;
- (4)** Un changement à tout autre produit de la sous-position 2915.39 de l'acétate d'isobutyle ou de l'acétate de 2-éthoxyéthyle de la sous-position 2915.39 ou de toute autre sous-position, sauf des sous-positions 2915.21 ou 2915.36; ou
- (5)** Un changement à tout autre produit de la sous-position 2915.39 de la sous-position 2915.21, qu'il y ait ou non également un changement de l'acétate d'isobutyle ou de l'acétate de 2-éthoxyéthyle de la sous-position 2915.39 ou de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2915.40 **(1)** Un changement à la sous-position 2915.40 de toute autre sous-position, sauf de la sous-position 2915.21; ou
- (2)** Un changement à la sous-position 2915.40 de la sous-position 2915.21, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2915.50-2915.70 Un changement aux sous-positions 2915.50 à 2915.70 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2915.90 **(1)** Un changement à la sous-position 2915.90 de toute autre sous-position; ou

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- (2)** Un changement aux sels valproïques de la sous-position 2915.90 des acides valproïques de la sous-position 2915.90.
- 2916.11-2916.39 Un changement aux sous-positions 2916.11 à 2916.39 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2917.11-2917.33 Un changement aux sous-positions 2917.11 à 2917.33 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2917.34 **(1)** Un changement aux orthophtalates de dibutyle de la sous-position 2917.34 de tout autre produit de la sous-position 2917.34 ou de toute autre sous-position; ou
(2) Un changement à tout autre produit de la sous-position 2917.34 des orthophtalates de dibutyle de la sous-position 2917.34 ou de toute autre sous-position.
- 2917.35-2917.39 Un changement aux sous-positions 2917.35 à 2917.39 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2918.11-2918.16 Un changement aux sous-positions 2918.11 à 2918.16 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2918.18 Un changement à la sous-position 2918.18 de l'acide phénylglycolique (acide mandélique), de ses sels ou esters de la sous-position 2918.19 ou de toute autre sous-position.
- 2918.19 **(1)** Un changement à l'acide phénylglycolique (acide mandélique), à ses sels ou esters de la sous-position 2918.19 de tout autre produit de la sous-position 2918.19 ou de toute autre sous-position; ou
(2) Un changement à tout autre produit de la sous-position 2918.19 de l'acide phénylglycolique (acide mandélique), de ses sels ou esters de la sous-position 2918.19 ou de toute autre sous-position, sauf de la sous-position 2918.18.
- 2918.21 Un changement à la sous-position 2918.21 de toute autre sous-position.
- 2918.22-2918.23 **(1)** Un changement aux sous-positions 2918.22 à 2918.23 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf de la sous-position 2918.21; ou
(2) Un changement aux sous-positions 2918.22 à 2918.23 de la sous-position 2918.21, qu'il y ait ou non également un changement de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2918.29-2918.30 **(1)** Un changement aux sous-positions 2918.29 à 2918.30 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe; ou
(2) Un changement aux parabens de la sous-position 2918.29 de l'acide p-hydroxybenzoïque de la sous-position 2918.29.
- 2918.91-2918.99 **(1)** Un changement aux sous-positions 2918.91 à 2918.99 de toute sous-position à l'extérieur de ce groupe, sauf des sous-positions 2908.11, 2908.19 ou 2915.40; ou
(2) Un changement aux sous-positions 2918.91 à 2918.99 des sous-positions 2908.11, 2908.19 ou 2915.40, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 29.19 Un changement à la position 29.19 de toute autre position.
- 2920.11-2920.19 Un changement aux sous-positions 2920.11 à 2920.19 de toute sous-position à l'extérieur de ce groupe.
- 2920.90 Un changement à la sous-position 2920.90 de toute autre sous-position.
- 2921.11 **(1)** Un changement à la sous-position 2921.11 de toute autre position, sauf des positions 29.01, 29.02, 29.04, 29.16, 29.17 ou 29.26; ou
(2) Un changement à la sous-position 2921.11 de toute autre sous-position à l'intérieur de la position 29.21, ou des positions 29.01, 29.02, 29.04, 29.16, 29.17 ou 29.26, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

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- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2921.19 **(1)** Un changement à la diéthylamine ou à ses sels de la sous-position 2921.19 de toute autre position, sauf des positions 29.01, 29.02, 29.04, 29.16, 29.17 ou 29.26; ou
(2) Un changement à la diéthylamine ou à ses sels de la sous-position 2921.19 de tout autre produit de la sous-position 2921.19 ou de toute autre sous-position à l'intérieur de la position 29.21, ou des positions 29.01, 29.02, 29.04, 29.16, 29.17 ou 29.26, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée; ou
- 2921.21-2921.29 **(1)** Un changement aux sous-positions 2921.21 à 2921.29 de toute autre position, sauf des positions 29.01, 29.02, 29.04, 29.16, 29.17 ou 29.26; ou
(2) Un changement aux sous-positions 2921.21 à 2921.29 de toute autre sous-position à l'intérieur de la position 29.21, y compris une autre sous-position à l'intérieur de ce groupe, ou des positions 29.01, 29.02, 29.04, 29.16, 29.17 ou 29.26, qu'il y ait ou non également un changement d'une autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2921.30 Un changement à la sous-position 2921.30 de toute autre sous-position.
- 2921.41-2921.45 **(1)** Un changement aux sous-positions 2921.41 à 2921.45 de toute autre position, sauf des positions 29.01, 29.02, 29.04, 29.16, 29.17 ou 29.26; ou
(2) Un changement aux sous-positions 2921.41 à 2921.45 de toute autre sous-position à l'intérieur de la position 29.21, y compris une autre sous-position à l'intérieur de ce groupe, ou des positions 29.01, 29.02, 29.04, 29.16, 29.17 ou 29.26, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2921.46-2921.49 **(1)** Un changement aux sous-positions 2921.46 à 2921.49 de toute autre position, sauf des positions 29.01, 29.02, 29.04, 29.16, 29.17 ou 29.26; ou
(2) Un changement aux sous-positions 2921.46 à 2921.49 de toute sous-position à l'extérieur de ce groupe à l'intérieur de la position 29.21, ou des positions 29.01, 29.02, 29.04, 29.16, 29.17 ou 29.26, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2921.51-2921.59 **(1)** Un changement aux sous-positions 2921.51 à 2921.59 de toute autre position, sauf des positions 29.01, 29.02, 29.04, 29.16, 29.17 ou 29.26; ou
(2) Un changement aux sous-positions 2921.51 à 2921.59 de toute autre sous-position à l'intérieur de la position 29.21, y compris une autre sous-position à l'intérieur de ce groupe, ou des positions 29.01, 29.02, 29.04, 29.16, 29.17 ou 29.26, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2922.11-2922.13 **(1)** Un changement aux sous-positions 2922.11 à 2922.13 de toute autre position, sauf des positions 29.05 à 29.21; ou
(2) Un changement aux sous-positions 2922.11 à 2922.13 de toute autre sous-position à l'intérieur de la position 29.22, y compris une autre sous-position à l'intérieur de ce groupe, ou des positions 29.05 à 29.21, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

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	<p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>
2922.14-2922.19	<p>(1) Un changement aux sous-positions 2922.14 à 2922.19 de toute autre position, sauf des positions 29.05 à 29.21; ou</p> <p>(2) Un changement aux sous-positions 2922.14 à 2922.19 de toute sous-position à l'extérieur de ce groupe à l'intérieur de la position 29.22 ou des positions 29.05 à 29.21, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>
2922.21	<p>(1) Un changement à la sous-position 2922.21 de toute autre position, sauf des positions 29.05 à 29.21; ou</p> <p>(2) Un changement à la sous-position 2922.21 de toute autre sous-position à l'intérieur de la position 29.22, ou des positions 29.05 à 29.21, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>
2922.29	<p>(1) Un changement aux anisidines, aux dianisidines, aux phénétidines, ou à leurs sels de la sous-position 2922.29 de toute autre position, sauf des positions 29.05 à 29.21; ou</p> <p>(2) Un changement aux anisidines, aux dianisidines, aux phénétidines, ou à leurs sels de la sous-position 2922.29 de tout autre produit de la sous-position 2922.29, de toute autre sous-position à l'intérieur de la position 29.22, ou des positions 29.05 à 29.21, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée;</p> <p>(3) Un changement à tout autre produit de la sous-position 2922.29 de toute autre position, sauf des positions 29.05 à 29.21; ou</p> <p>(4) Un changement à toute autre produit de la sous-position 2922.29 des anisidines, des dianisidines, des phénétidines, ou de leurs sels de la sous-position 2922.29, de toute autre sous-position à l'intérieur de la position 29.22, ou des positions 29.05 à 29.21, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>
2922.31-2922.39	<p>(1) Un changement aux sous-positions 2922.31 à 2922.39 de toute autre position, sauf des positions 29.05 à 29.21; ou</p> <p>(2) Un changement aux sous-positions 2922.31 à 2922.39 de toute sous-position à l'extérieur de ce groupe à l'intérieur de la position 29.22 ou des positions 29.05 à 29.21, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>
2922.41-2922.43	<p>(1) Un changement aux sous-positions 2922.41 à 2922.43 de toute autre position, sauf des positions 29.05 à 29.21; ou</p> <p>(2) Un changement aux sous-positions 2922.41 à 2922.43 de toute autre sous-position à l'intérieur de la position 29.22, y compris une autre sous-position à l'intérieur de ce groupe, ou des positions 29.05 à 29.21, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>
2922.44-2922.49	<p>(1) Un changement aux sous-positions 2922.44 à 2922.49 de toute autre position, sauf des positions 29.05 à 29.21; ou</p>

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(2) Un changement aux sous-positions 2922.44 à 2922.49 de toute sous-position à l'extérieur de ce groupe à l'intérieur de la position 29.22 ou des positions 29.05 à 29.21, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2922.50

(1) Un changement à la sous-position 2922.50 de toute autre position, sauf des positions 29.05 à 29.21; ou

(2) Un changement à la sous-position 2922.50 de toute autre sous-position à l'intérieur de la position 29.22 ou des positions 29.05 à 29.21, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2923.10-2923.90

Un changement aux sous-positions 2923.10 à 2923.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

2924.11-2924.19

Un changement aux sous-positions 2924.11 à 2924.19 de toute sous-position à l'extérieur de ce groupe.

2924.21

(1) Un changement à la sous-position 2924.21 de toute autre sous-position, sauf de la sous-position 2917.20; ou

(2) Un changement à la sous-position 2924.21 de la sous-position 2917.20, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2924.23

(1) Un changement à la sous-position 2924.23 de toute autre sous-position, sauf des sous-positions 2917.20 ou 2924.24 à 2924.29; ou

(2) Un changement à l'acide 2-acéatimobenzoïque (acide N-acétylanthranilique) de la sous-position 2924.23 de ses sels de la sous-position 2924.23 ou de la sous-position 2917.20 ou 2924.24 à 2924.29, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée; ou

(3) Un changement aux sels de la sous-position 2924.23 de l'acide 2-acétamidobenzoïque (acide N-acétylanthranilique) de la sous-position 2924.23 ou de la sous-position 2917.20 ou 2924.24 à 2924.29, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2924.24-2924.29

(1) Un changement aux sous-positions 2924.24 à 2924.29 de toute sous-position à l'extérieur de ce groupe, sauf de la sous-position 2917.20 ou 2924.23; ou

(2) Un changement aux sous-positions 2924.24 à 2924.29 de la sous-position 2917.20 ou acide 2-acétamidobenzoïque (acide N-acétylanthranilic) de la sous-position 2924.23, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

2925.11

Un changement à la sous-position 2925.11 de toute autre sous-position.

2925.12-2925.19

Un changement aux sous-positions 2925.12 à 2925.19 de toute sous-position à l'extérieur de ce groupe.

2925.21-2925.29

Un changement aux sous-positions 2925.21 à 2925.29 de toute autre sous-position à l'extérieur de ce groupe.

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2926.10-2926.20	Un changement aux sous-positions 2926.10 à 2926.20 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2926.30-2926.90	Un changement aux sous-positions 2926.30 à 2926.90 de toute sous-position à l'extérieur de ce groupe.
29.27-29.28	Un changement aux positions 29.27 à 29.28 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
2929.10-2929.90	(1) Un changement aux sous-positions 2929.10 à 2929.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf de la position 29.21; ou (2) Un changement aux sous-positions 2929.10 à 2929.90 de la position 29.21, qu'il y ait ou non également un changement de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2930.20-2930.40	Un changement aux sous-positions 2930.20 à 2930.40 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2930.50	Un changement à la sous-position 2930.50 de toute autre sous-position, sauf de la sous-position 2930.90.
2930.90	(1) Un changement aux dithiocarbonates (xanthates) de la sous-position 2930.90 de tout autre produit de la sous-position 2930.90 ou de toute autre sous-position; ou (2) Un changement à tout autre produit de la sous-position 2930.90 des dithiocarbonates (xanthates) de la sous-position 2930.90 ou de toute autre sous-position, sauf de la sous-position 2930.50.
29.31	Un changement à la position 29.31 de toute autre position.
2932.11-2932.94	(1) Un changement aux sous-positions 2932.11 à 2932.94 de toute autre position; ou (2) Un changement aux sous-positions 2932.11 à 2932.94 de toute autre sous-position à l'intérieur de la position 29.32, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2932.95-2932.99	(1) Un changement aux sous-positions 2932.95 à 2932.99 de toute autre position; ou (2) Un changement aux sous-positions 2932.95 à 2932.99 de toute sous-position à l'extérieur de ce groupe à l'intérieur de la position 29.32, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2933.11-2933.32	(1) Un changement aux sous-positions 2933.11 à 2933.32 de toute autre position; ou (2) Un changement aux sous-positions 2933.11 à 2933.32 de toute autre sous-position à l'intérieur de la position 29.33, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2933.33-2933.39	(1) Un changement aux sous-positions 2933.33 à 2933.39 de toute autre position; ou (2) Un changement aux sous-positions 2933.33 à 2933.39 de toute sous-position à l'intérieur de ce groupe à l'intérieur de la position 29.33, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2933.41-2933.49	(1) Un changement aux sous-positions 2933.41 à 2933.49 de toute autre position; ou

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- (2)** Un changement aux sous-positions 2933.41 à 2933.49 de toute sous-position à l'extérieur de ce groupe à l'intérieur de la position 29.33, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2933.52-2933.54 **(1)** Un changement aux sous-positions 2933.52 à 2933.54 de toute autre position; ou
- (2)** Un changement aux sous-positions 2933.52 à 2933.54 de toute sous-position à l'extérieur de ce groupe à l'intérieur de la position 29.33, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2933.55-2933.59 **(1)** Un changement aux sous-positions 2933.55 à 2933.59 de toute autre position; ou
- (2)** Un changement aux sous-positions 2933.55 à 2933.59 de toute sous-position à l'extérieur de ce groupe à l'intérieur de la position 29.33, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2933.61-2933.69 **(1)** Un changement aux sous-positions 2933.61 à 2933.69 de toute autre position; ou
- (2)** Un changement aux sous-positions 2933.61 à 2933.69 de toute autre sous-position à l'intérieur de la position 29.33, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2933.71 **(1)** Un changement à la sous-position 2933.71 de tout autre chapitre, sauf des chapitres 28 à 38; ou
- (2)** Un changement à la sous-position 2933.71 de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2933.72-2933.79 **(1)** Un changement aux sous-positions 2933.72 à 2933.79 de toute autre position; ou
- (2)** Un changement aux sous-positions 2933.72 à 2933.79 de toute sous-position à l'extérieur de ce groupe à l'intérieur de la position 29.33, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2933.91-2933.99 **(1)** Un changement aux sous-positions 2933.91 à 2933.99 de toute autre position; ou
- (2)** Un changement aux sous-positions 2933.91 à 2933.99 de toute sous-position à l'extérieur de ce groupe à l'intérieur de la position 29.33, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2934.10-2934.30 Un changement aux sous-positions 2934.10 à 2934.30 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 2934.91-2934.99 **(1)** Un changement aux sous-positions 2934.91 à 2934.99 de toute sous-position à l'extérieur de ce groupe; ou
- (2)** Un changement aux acides nucléiques des sous-positions 2934.91 à 2934.99 de tout autre composé hétérocyclique des sous-positions 2934.91 à 2934.99.

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29.35	Un changement à la position 29.35 de toute autre position.
2936.21-2936.29	<p>(1) Un changement aux sous-positions 2936.21 à 2936.29 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 2936.21 à 2936.29 de toute autre sous-position à l'intérieur de ce groupe ou de la sous-position 2936.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2936.90	<p>(1) Un changement aux provitamines non mélangées de la sous-position 2936.90 de toute autre position; ou</p> <p>(2) Un changement aux provitamines non mélangées de la sous-position 2936.90 de tout autre produit de la sous-position 2936.90 ou des sous-positions 2936.21 à 2936.29, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée; <p>(3) Un changement à tout autre produit de la sous-position 2936.90 de toute autre position; ou</p> <p>(4) Un changement à tout autre produit de la sous-position 2936.90 des provitamines non mélangées de la sous-position 2936.90 ou des sous-positions 2936.21 à 2936.29, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2937.11-2937.90	<p>(1) Un changement aux sous-positions 2937.11 à 2937.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou</p> <p>(2) Un changement aux sous-positions 2937.11 à 2937.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2938.10-2938.90	<p>(1) Un changement aux sous-positions 2938.10 à 2938.90 de toute autre position, sauf de la position 29.40; ou</p> <p>(2) Un changement aux sous-positions 2938.10 à 2938.90 de toute autre sous-position à l'intérieur de ce groupe ou de la position 29.40, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
2939.11	<p>(1) Un changement aux concentrés de paille de pavot de la sous-position 2939.11 de toute autre sous-position, sauf du chapitre 13; ou</p> <p>(2) Un changement à tout autre produit de la sous-position 2939.11 des concentrés de paille de pavot de la sous-position 2939.11 ou de toute autre sous-position, sauf de la sous-position 2939.19.</p>
2939.19	Un changement à la sous-position 2939.19 des concentrés de paille de pavot de la sous-position 2939.11 ou de toute autre sous-position, sauf de tout autre produit de la sous-position 2939.11.
2939.20	<p>(1) Un changement à la quinine ou à ses sels de la sous-position 2939.20 de tout autre produit de la sous-position 2939.20 ou de toute autre sous-position; ou</p> <p>(2) Un changement à tout autre produit de la sous-position 2939.20 de la quinine ou de ses sels de la sous-position 2939.20 ou de toute autre sous-position.</p>
2939.30-2939.42	Un changement aux sous-positions 2939.30 à 2939.42 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

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2939.43-2939.49	Un changement aux sous-positions 2939.43 à 2939.49 de toute sous-position à l'extérieur de ce groupe.
2939.51-2939.59	Un changement aux sous-positions 2939.51 à 2939.59 de toute sous-position à l'extérieur de ce groupe.
2939.61-2939.69	Un changement aux sous-positions 2939.61 à 2939.69 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
2939.91-2939.99	(1) Un changement aux sous-positions 2939.91 à 2939.99 de toute sous-position à l'extérieur de ce groupe; (2) Un changement à la nicotine ou à ses sels de la sous-position 2939.99 de tout autre produit de la sous-position 2939.99; ou (3) Un changement à tout autre produit de la sous-position 2939.99 de la nicotine ou de ses sels de la sous-position 2939.99.
29.40	(1) Un changement à la position 29.40 de toute autre position, sauf de la position 29.38; ou (2) Un changement à la position 29.40 de la position 29.38, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
2941.10-2941.90	(1) Un changement aux sous-positions 2941.10 à 2941.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou (2) Un changement aux sous-positions 2941.10 à 2941.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
29.42	(1) Un changement à la position 29.42 de tout autre chapitre, sauf des chapitres 28 à 38; ou (2) Un changement à la position 29.42 de toute autre position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
DORS/96-27, art. 1; DORS/97-206, art. 7 et 8; DORS/2002-27, art. 15 à 29 et 99; DORS/2003-24, art. 4; DORS/2009-188, art. 23 à 40.	
Chapitre 30	Produits pharmaceutiques
3001.20	(1) Un changement à la sous-position 3001.20 de toute autre position, sauf de la sous-position 3006.92; ou (2) Un changement à la sous-position 3001.20 de toute autre sous-position à l'intérieur de la position 30.01, qu'il y ait ou non également un changement de toute autre position, sauf de la sous-position 3006.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.

Chapitre 30	Produits pharmaceutiques
3001.90	<p>(1) Un changement aux glandes desséchées ou aux autres organes desséchés de la sous-position 3001.90 de toute autre position, sauf de la sous-position 3006.92; ou</p> <p>(2) Un changement aux glandes desséchées ou aux autres organes desséchés de la sous-position 3001.90 de tout autre produit de la sous-position 3001.90 ou de toute autre sous-position à l'intérieur de la position 30.01, qu'il y ait ou non également un changement de toute autre position, sauf de la sous-position 3006.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée; ou <p>(3) Un changement à tout autre produit de la sous-position 3001.90 des glandes desséchées ou des autres organes desséchés de la sous-position 3001.90 ou de toute autre sous-position, sauf de la sous-position 3006.92.</p>
3002.10-3002.90	Un changement aux sous-positions 3002.10 à 3002.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf de la sous-position 3006.92.
3003.10-3003.90	<p>(1) Un changement aux sous-positions 3003.10 à 3003.90 de toute autre position, sauf de la sous-position 3006.92; ou</p> <p>(2) Un changement aux sous-positions 3003.10 à 3003.90 de toute autre sous-position à l'intérieur de la position 30.03, qu'il y ait ou non également un changement de toute autre position, sauf de la sous-position 3006.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3004.10-3004.31	<p>(1) Un changement aux sous-positions 3004.10 à 3004.31 de toute autre position, sauf de la position 30.03 ou de la sous-position 3006.92; ou</p> <p>(2) Un changement aux sous-positions 3004.10 à 3004.31 de la position 30.03 ou de toute autre sous-position à l'intérieur de la position 30.04, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute autre position, sauf de la sous-position 3006.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3004.32	<p>(1) Un changement aux dérivés des corticostéroïdes de la sous-position 3004.32 des corticostéroïdes et de leurs analogues structuraux de la sous-position 3004.32 ou de toute autre sous-position, sauf des sous-positions 3004.39 ou 3006.92;</p> <p>(2) Un changement aux analogues structuraux des corticostéroïdes de la sous-position 3004.32 des corticostéroïdes et de leurs dérivés de la sous-position 3004.32 ou de toute autre sous-position, sauf des sous-positions 3004.39 ou 3006.92;</p> <p>(3) Un changement à tout autre produit de la sous-position 3004.32 de toute autre position, sauf de la position 30.03 ou de la sous-position 3006.92; ou</p> <p>(4) Un changement à tout autre produit de la sous-position 3004.32 des dérivés ou analogues structuraux de corticostéroïdes de la sous-position 3004.32, de la position 30.03, de toute autre sous-position à l'intérieur de la position 30.04, qu'il y ait ou non également un changement de toute autre position, sauf de la sous-position 3006.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3004.39	Un changement à la sous-position 3004.39 de toute autre sous-position, sauf de la sous-position 3006.92.
3004.40-3004.50	<p>(1) Un changement aux sous-positions 3004.40 à 3004.50 de toute autre position, sauf de la position 30.03 ou de la sous-position 3006.92; ou</p> <p>(2) Un changement aux sous-positions 3004.40 à 3004.50 de la position 30.03 ou de toute autre sous-position à l'intérieur de la position 30.04, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute autre position, sauf de la sous-position 3006.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.

Chapitre 30	Produits pharmaceutiques
3004.90	Un changement à la sous-position 3004.90 de toute autre sous-position, sauf de la sous-position 3006.92.
3005.10-3005.90	(1) Un changement aux sous-positions 3005.10 à 3005.90 de toute autre position, sauf de la sous-position 3006.92; ou (2) Un changement aux sous-positions 3005.10 à 3005.90 de toute autre sous-position à l'intérieur de la position 30.05, qu'il y ait ou non également un changement de toute autre position, sauf de la sous-position 3006.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3006.10	(1) Un changement à la sous-position 3006.10 de toute autre position; ou (2) Un changement à la sous-position 3006.10 de toute autre sous-position à l'intérieur de la position 30.06, sauf de la sous-position 3006.92, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3006.20	Un changement à la sous-position 3006.20 de toute autre sous-position, sauf de la sous-position 3006.92.
3006.30-3006.60	(1) Un changement aux sous-positions 3006.30 à 3006.60 de toute autre position; ou (2) Un changement aux sous-positions 3006.30 à 3006.60 de toute autre sous-position à l'intérieur de la position 30.06, y compris une autre sous-position à l'intérieur de ce groupe, sauf de la sous-position 3006.92, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3006.70	(1) Un changement de la sous-position 3006.70 de tout autre chapitre, sauf des chapitres 28 à 38; ou (2) Un changement à la sous-position 3006.70 de toute autre sous-position à l'intérieur des chapitres 28 à 38, sauf de la sous-position 3006.92, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3006.91	Un changement à la sous-position 3006.91 de toute autre position, sauf de la sous-position 3006.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3006.92	Un changement à la sous-position 3006.92 de tout autre chapitre.

DORS/96-27, art. 1; DORS/2002-27, art. 30 à 42; DORS/2009-188, art. 41 à 44.

Chapitre 31	Engrais
31.01	Un changement à la position 31.01 de toute autre position.
3102.10-3102.80	Un changement aux sous-positions 3102.10 à 3102.80 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
3102.90	(1) Un changement au cyanamide calcique de la sous-position 3102.90 de tout autre produit de la sous-position 3102.90 ou de toute autre sous-position; ou (2) Un changement à tout autre produit de la sous-position 3102.90 du cyanamide calcique de la sous-position 3102.90 ou de toute autre sous-position.
3103.10	Un changement à la sous-position 3103.10 de toute autre sous-position.

Chapitre 31	Engrais
3103.90	(1) Un changement aux scories de déphosphoration de la sous-position 3103.90 de tout autre produit de la sous-position 3103.90 ou de toute autre sous-position; ou (2) Un changement à tout autre produit de la sous-position 3103.90 des scories de déphosphoration de la sous-position 3103.90 ou de toute autre sous-position.
3104.20-3104.30	Un changement aux sous-positions 3104.20 à 3104.30 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
3104.90	(1) Un changement au carnallite, au sylvinite ou aux autres sels de potassium naturels bruts de la sous-position 3104.90 de tout autre produit de la sous-position 3104.90 ou de toute autre sous-position; ou (2) Un changement à tout autre produit de la sous-position 3104.90 de carnallite, de sylvinite ou d'autres sels de potassium naturels bruts de la sous-position 3104.90 ou de toute autre sous-position.
3105.10-3105.90	Un changement aux sous-positions 3105.10 à 3105.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

DORS/96-27, art. 1; DORS/2002-27, art. 99; DORS/2009-188, art. 45.

Chapitre 32	Extraits tannants ou tinctoriaux; tanins et leurs dérivés; pigments et autres matières colorantes; peintures et vernis; mastics; encres
3201.10-3202.90	Un changement aux sous-positions 3201.10 à 3202.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
32.03	Un changement à la position 32.03 de toute autre position.
3204.11-3204.16	Un changement aux sous-positions 3204.11 à 3204.16 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
3204.17	(1) Pour toute couleur définie dans le « Colour Index » et désignée dans la Liste des couleurs ci-après, un changement à la sous-position 3204.17 de toute autre sous-position :

Liste des couleurs

pigment jaune :	1, 3, 16, 55, 61, 62, 65, 73, 74, 75, 81, 97, 120, 151, 152, 154, 156 et 175
pigment orange :	4, 5, 13, 34, 36, 60 et 62
pigment rouge :	2, 3, 5, 12, 13, 14, 17, 18, 19, 22, 23, 24, 31, 32, 48, 49, 52, 53, 57, 63, 112, 119, 133, 146, 170, 171, 175, 176, 183, 185, 187, 188, 208 et 210; ou

(2) Pour toute couleur définie dans le « Colour Index » et non désignée dans la Liste des couleurs :

- a)** un changement à la sous-position 3204.17 de toute autre sous-position, sauf des sous-positions à l'intérieur du chapitre 29; ou
- b)** un changement à la sous-position 3204.17 de toute sous-position à l'intérieur du chapitre 29, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - (i)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - (ii)** 50 p. 100 lorsque la méthode du coût net est utilisée.

3204.19	(1) Un changement à la sous-position 3204.19 de toute autre position; ou (2) Un changement à la sous-position 3204.19 de toute autre sous-position à l'intérieur de la position 32.04, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3204.20-3204.90	(1) Un changement aux sous-positions 3204.20 à 3204.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou (2) Un changement aux sous-positions 3204.20 à 3204.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

Chapitre 32	Extraits tannants ou tinctoriaux; tanins et leurs dérivés; pigments et autres matières colorantes; peintures et vernis; mastics; encres
	a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
32.05	Un changement à la position 32.05 de toute autre position.
3206.11-3206.42	(1) Un changement aux sous-positions 3206.11 à 3206.42 de tout autre chapitre, sauf des chapitres 28 à 31 ou 33 à 38; ou (2) Un changement aux sous-positions 3206.11 à 3206.42 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
3206.49	(1) Un changement aux pigments et préparations à base de composés du cadmium de la sous-position 3206.49 de tout autre chapitre, sauf des chapitres 28 à 31 ou 33 à 38; ou (2) Un changement aux pigments et préparations à base de composés du cadmium de la sous-position 3206.49 de tout autre produit de la sous-position 3206.49 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée; (3) Un changement aux pigments et préparations à base d'hexacyanoferrates (ferrocyanures et ferricyanures) de la sous-position 3206.49 de tout autre chapitre, sauf des chapitres 28 à 31 ou 33 à 38; ou (4) Un changement aux pigments et préparations à base d'hexacyanoferrates (ferrocyanures et ferricyanures) de la sous-position 3206.49 de tout autre produit de la sous-position 3206.49 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée; (5) Un changement à tout autre produit de la sous-position 3206.49 de tout autre chapitre, sauf des chapitres 28 à 31 ou 33 à 38; ou (6) Un changement à tout autre produit de la sous-position 3206.49 des pigments et préparations à base de composés du cadmium ou d'hexacyanoferrates (ferrocyanures et ferricyanures) de la sous-position 3206.49 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
3206.50	(1) Un changement à la sous-position 3206.50 de tout autre chapitre, sauf des chapitres 28 à 31 ou 33 à 38; ou (2) Un changement à la sous-position 3206.50 de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
3207.10-3207.40	Un changement aux sous-positions 3207.10 à 3207.40 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
32.08-32.10	Un changement aux positions 32.08 à 32.10 de toute position à l'extérieur de ce groupe.
32.11	Un changement à la position 32.11 de toute autre position.
3212.10-3212.90	Un changement aux sous-positions 3212.10 à 3212.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

Chapitre 32	Extraits tannants ou tinctoriaux; tanins et leurs dérivés; pigments et autres matières colorantes; peintures et vernis; mastics; encres
32.13	Un changement à la position 32.13 de toute autre position.
3214.10-3214.90	Un changement aux sous-positions 3214.10 à 3214.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
32.15	Un changement à la position 32.15 de toute autre position.
DORS/96-27, art. 1; DORS/2002-27, art. 99; DORS/2009-188, art. 46.	
Chapitre 33	Huiles essentielles et résinoïdes; produits de parfumerie ou de toilette préparés et préparations cosmétiques
3301.12-3301.13	(1) Un changement aux sous-positions 3301.12 à 3301.13 de tout autre chapitre; ou (2) Un changement aux sous-positions 3301.12 à 3301.13 de toute autre sous-position à l'intérieur du chapitre 33, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
3301.19	(1) Un changement aux huiles essentielles de bergamote de la sous-position 3301.19 de tout autre produit de la sous-position 3301.19 ou de toute autre sous-position; (2) Un changement aux huiles essentielles de lime de la sous-position 3301.19 de tout autre produit de la sous-position 3301.19 ou de toute autre sous-position; (3) Un changement à tout autre produit de la sous-position 3301.19 de tout autre chapitre; ou (4) Un changement à tout autre produit de la sous-position 3301.19 des huiles essentielles de bergamote ou de lime de la sous-position 3301.19 ou de toute autre sous-position à l'intérieur du chapitre 33, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
3301.24-3301.25	Un changement aux sous-positions 3301.24 à 3301.25 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
3301.29	(1) Un changement aux huiles essentielles de géranium, de jasmin, de lavande, de lavandin ou de vétiver de la sous-position 3301.29 de tout autre produit de la sous-position 3301.29 ou de toute autre sous-position; (2) Un changement à tout autre produit de la sous-position 3301.29 de tout autre chapitre; ou (3) Un changement à tout autre produit de la sous-position 3301.29 des huiles essentielles de géranium, de jasmin, de lavande, de lavandin ou de vétiver de la sous-position 3301.29 ou de toute autre sous-position à l'intérieur du chapitre 33, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
3301.30-3301.90	(1) Un changement aux sous-positions 3301.30 à 3301.90 de tout autre chapitre; ou (2) Un changement aux sous-positions 3301.30 à 3301.90 de toute autre sous-position à l'intérieur du chapitre 33, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
33.02	Un changement à la position 33.02 de toute autre position, sauf des positions 22.07 à 22.08.
33.03	(1) Un changement à la position 33.03 de tout autre chapitre; ou

Chapitre 33

Huiles essentielles et résinoïdes; produits de parfumerie ou de toilette préparés et préparations cosmétiques

(2) Un changement à la position 33.03 de toute autre position à l'intérieur du chapitre 33, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

3304.10-3305.90

(1) Un changement aux sous-positions 3304.10 à 3305.90 de toute position à l'extérieur de ce groupe, sauf des positions 33.06 à 33.07; ou

(2) Un changement aux sous-positions 3304.10 à 3305.90 de toute autre sous-position à l'intérieur de ce groupe ou des positions 33.06 à 33.07, qu'il y ait ou non également un changement de toute position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

3306.10

(1) Un changement à la sous-position 3306.10 de toute autre position, sauf des positions 33.04 à 33.05 ou 33.07; ou

(2) Un changement à la sous-position 3306.10 des positions 33.04 à 33.05 ou 33.07, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

3306.20

Un changement à la sous-position 3306.20 de toute autre sous-position, sauf des positions 52.01 à 52.03, du chapitre 54 ou des positions 55.01 à 55.07.

3306.90

(1) Un changement à la sous-position 3306.90 de toute autre position, sauf des positions 33.04 à 33.05 ou 33.07; ou

(2) Un changement à la sous-position 3306.90 des positions 33.04 à 33.05 ou 33.07, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

3307.10-3307.90

(1) Un changement aux sous-positions 3307.10 à 3307.90 de toute autre position, sauf des positions 33.04 à 33.06; ou

(2) Un changement aux sous-positions 3307.10 à 3307.90 des positions 33.04 à 33.06, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

DORS/96-27, art. 1; DORS/2002-27, art. 99; DORS/2009-188, art. 47 à 50.

Chapitre 34

Savons, agents de surface organiques, préparations pour lessives, préparations lubrifiantes, cires artificielles, cires préparées, produits d'entretien, bougies et articles similaires, pâtes à modeler, « cires pour l'art dentaire » et compositions pour l'art dentaire à base de plâtre

3401.11-3401.20

(1) Un changement aux sous-positions 3401.11 à 3401.20 de toute autre position; ou

(2) Un changement aux sous-positions 3401.11 à 3401.20 de toute autre sous-position à l'intérieur de la position 34.01, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

Chapitre 34	Savons, agents de surface organiques, préparations pour lessives, préparations lubrifiantes, cires artificielles, cires préparées, produits d'entretien, bougies et articles similaires, pâtes à modeler, « cires pour l'art dentaire » et compositions pour l'art dentaire à base de plâtre
3401.30	<p>(1) Un changement à la sous-position 3401.30 de toute autre sous-position, sauf de la sous-position 3402.90; ou</p> <p>(2) Un changement à la sous-position 3401.30 de la sous-position 3402.90, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3402.11-3402.12	<p>(1) Un changement aux sous-positions 3402.11 à 3402.12 de toute autre position, sauf à l'acide sulfonique d'alkylbenzène linéaire ou aux sulfonates d'alkylbenzène linéaire de la sous-position 3402.11 de l'alkylbenzène linéaire de la position 38.17; ou</p> <p>(2) Un changement aux sous-positions 3402.11 à 3402.12 de toute autre sous-position, y compris une autre sous-position à l'intérieur de la position 34.02, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3402.13	Un changement à la sous-position 3402.13 de toute autre sous-position.
3402.19	<p>(1) Un changement à la sous-position 3402.19 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 3402.19 de toute autre sous-position à l'intérieur de la position 34.02, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3402.20-3402.90	<p>(1) Un changement aux sous-positions 3402.20 à 3402.90 de toute sous-position à l'extérieur de ce groupe; sauf de la sous-position 3401.30; ou</p> <p>(2) Un changement aux sous-positions 3402.20 à 3402.90 de toute autre sous-position à l'intérieur de ce groupe ou de la sous-position 3401.30, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3403.11-3403.99	Un changement aux sous-positions 3403.11 à 3403.99 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
3404.20	Un changement à la sous-position 3404.20 de toute autre sous-position.
3404.90	<p>(1) Un changement aux cires artificielles ou cires préparées de lignite modifié chimiquement de la sous-position 3404.90 de tout autre produit de la sous-position 3404.90 ou de toute autre sous-position; ou</p> <p>(2) Un changement à tout autre produit de la sous-position 3404.90 des cires artificielles ou cires préparées de lignite modifié chimiquement de la sous-position 3404.90 ou de toute autre sous-position.</p>
3405.10-3405.40	Un changement aux sous-positions 3405.10 à 3405.40 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
3405.90	<p>(1) Un changement à la sous-position 3405.90 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 3405.90 de toute autre sous-position à l'intérieur de la position 34.05, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
34.06-34.07	Un changement aux positions 34.06 à 34.07 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

DORS/96-27, art. 1; DORS/2002-27, art. 43 à 45 et 99; DORS/2009-188, art. 51.

Chapitre 35	Matières albuminoïdes; produits à base d'amidons ou de féculés modifiés; colles; enzymes
3501.10-3501.90	Un changement aux sous-positions 3501.10 à 3501.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
3502.11-3502.19	Un changement aux sous-positions 3502.11 à 3502.19 de toute sous-position à l'extérieur de ce groupe.
3502.20-3502.90	Un changement aux sous-positions 3502.20 à 3502.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
35.03-35.04	Un changement aux positions 35.03 à 35.04 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
3505.10-3505.20	(1) Un changement aux sous-positions 3505.10 à 3505.20 de toute autre position; ou (2) Un changement aux sous-positions 3505.10 à 3505.20 de toute autre sous-position à l'intérieur de la position 35.05, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
3506.10-3506.99	(1) Un changement aux sous-positions 3506.10 à 3506.99 de toute autre position; ou (2) Un changement aux sous-positions 3506.10 à 3506.99 de toute autre sous-position à l'intérieur de la position 35.06, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
3507.10-3507.90	Un changement aux sous-positions 3507.10 à 3507.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

DORS/96-27, art. 1; DORS/2002-27, art. 99.

Chapitre 36	Poudres et explosifs; articles de pyrotechnie; allumettes; alliages pyrophoriques; matières inflammables
36.01-36.03	Un changement aux positions 36.01 à 36.03 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
3604.10-3604.90	(1) Un changement aux sous-positions 3604.10 à 3604.90 de toute autre position; ou (2) Un changement aux sous-positions 3604.10 à 3604.90 de toute autre sous-position à l'intérieur de la position 36.04, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
36.05	Un changement à la position 36.05 de toute autre position.
3606.10	Un changement à la sous-position 3606.10 de toute autre sous-position.
3606.90	(1) Un changement à la sous-position 3606.90 de toute autre position; ou (2) Un changement à la sous-position 3606.90 de toute autre sous-position à l'intérieur de la position 36.06, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.

DORS/96-27, art. 1; DORS/2002-27, art. 99.

Chapitre 37	Produits photographiques ou cinématographiques
37.01-37.03	Un changement aux positions 37.01 à 37.03 de tout autre chapitre.
37.04	Un changement à la position 37.04 de toute autre position.
37.05-37.06	Un changement aux positions 37.05 à 37.06 de toute position à l'extérieur de ce groupe.

Chapitre 37	Produits photographiques ou cinématographiques
3707.10-3707.90	<p>(1) Un changement aux sous-positions 3707.10 à 3707.90 de tout autre chapitre; ou</p> <p>(2) Un changement aux sous-positions 3707.10 à 3707.90 de toute autre sous-position à l'intérieur du chapitre 37, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
DORS/96-27, art. 1; DORS/2002-27, art. 99.	
Chapitre 38	Produits divers des industries chimiques
3801.10-3801.90	Un changement aux sous-positions 3801.10 à 3801.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
3802.10-3802.90	<p>(1) Un changement aux sous-positions 3802.10 à 3802.90 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 3802.10 à 3802.90 de toute autre sous-position à l'intérieur de la position 38.02, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
38.03-38.04	Un changement aux positions 38.03 à 38.04 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
3805.10	Un changement à la sous-position 3805.10 de toute autre sous-position.
3805.90	<p>(1) Un changement à l'huile de pin de la sous-position 3805.90 de tout autre produit de la sous-position 3805.90 ou de toute autre sous-position; ou</p> <p>(2) Un changement à tout autre produit de la sous-position 3805.90 de l'huile de pin de la sous-position 3805.90 ou de toute autre sous-position.</p>
3806.10-3806.90	Un changement aux sous-positions 3806.10 à 3806.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
38.07	Un changement à la position 38.07 de toute autre position.
38.08	<p>Note : Une matière importée sur le territoire d'un pays ALÉNA pour servir à la production d'un produit classé dans la position 38.08 est traitée comme une matière originaire du territoire d'un pays ALÉNA :</p> <ul style="list-style-type: none">a) si elle est admissible en franchise, selon le taux de la nation la plus favorisée, sur les territoires de ce pays ALÉNA et du pays ALÉNA vers lequel le produit est exporté; oub) si le produit est exporté vers le territoire des États-Unis et que cette matière serait, si elle était importée sur le territoire des États-Unis, admissible en franchise aux termes d'un accord commercial qui n'est pas assujéti à une limite visant à favoriser le libre jeu de la concurrence. <p>Un changement à la position 38.08 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100, lorsque la méthode de la valeur transactionnelle est utilisée et que le produit ne contient pas plus d'un ingrédient actif, ou 80 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée et que le produit contient plus d'un ingrédient actif, oub) 50 p. 100, lorsque la méthode du coût net est utilisée et que le produit ne contient pas plus d'un ingrédient actif, ou 70 p. 100 lorsque la méthode du coût net est utilisée et que le produit contient plus d'un ingrédient actif.
3809.10	<p>(1) Un changement à la sous-position 3809.10 de toute autre sous-position, sauf de la sous-position 3505.10; ou</p> <p>(2) Un changement à la sous-position 3809.10 de la sous-position 3505.10, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.

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3809.91-3809.92	Un changement aux sous-positions 3809.91 à 3809.92 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
3809.93	<p>(1) Un changement à la sous-position 3809.93 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 3809.93 de toute autre sous-position à l'intérieur de la position 38.09, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3810.10-3810.90	<p>(1) Un changement aux sous-positions 3810.10 à 3810.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou</p> <p>(2) Un changement aux sous-positions 3810.10 à 3810.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3811.11-3811.19	<p>(1) Un changement aux sous-positions 3811.11 à 3811.19 de tout autre chapitre, sauf des chapitres 28 à 38; ou</p> <p>(2) Un changement aux sous-positions 3811.11 à 3811.19 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3811.21-3811.29	Un changement aux sous-positions 3811.21 à 3811.29 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
3811.90	<p>(1) Un changement à la sous-position 3811.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou</p> <p>(2) Un changement à la sous-position 3811.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3812.10-3812.30	<p>(1) Un changement aux sous-positions 3812.10 à 3812.30 de tout autre chapitre, sauf des chapitres 28 à 38; ou</p> <p>(2) Un changement aux sous-positions 3812.10 à 3812.30 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
38.13-38.14	Un changement aux positions 38.13 à 38.14 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
3815.11-3815.90	Un changement aux sous-positions 3815.11 à 3815.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
38.16	<p>(1) Un changement à la position 38.16 de tout autre chapitre, sauf des chapitres 28 à 38; ou</p> <p>(2) Un changement à la position 38.16 de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

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	b) 50 p. 100 lorsque la méthode du coût net est utilisée.
38.17-38.19	Un changement aux positions 38.17 à 38.19 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
38.20	(1) Un changement à la position 38.20 de toute autre position, sauf des sous-positions 2905.31 ou 2905.49; ou (2) Un changement à la position 38.20 des sous-positions 2905.31 ou 2905.49, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
38.21	(1) Un changement aux milieux de culture préparés pour le développement des micro-organismes de la position 38.21 de tout autre produit de la position 38.21 ou de toute autre position, sauf de la position 35.03; ou (2) Un changement aux milieux de culture préparés pour le développement des micro-organismes de la position 38.21 de la position 35.03, qu'il y ait ou non également un changement de tout autre produit de la position 38.21 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée; (3) Un changement à tout autre produit de la position 38.21 de tout autre chapitre, sauf des chapitres 28 à 37; ou (4) Un changement à tout autre produit de la position 38.21 des milieux de culture préparés pour le développement des micro-organismes de la position 38.21 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
38.22	(1) Un changement aux matériaux de référence certifiés de la position 38.22 de tout autre produit de la position 38.22 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou b) 50 p. 100 lorsque la méthode du coût net est utilisée. (2) Un changement à tout autre produit de la position 38.22 de tout autre chapitre, sauf des chapitres 28 à 38; (3) Un changement à tout autre produit de la position 38.22 de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
3823.11-3823.13	Un changement aux sous-positions 3823.11 à 3823.13 de toute autre position, sauf de la position 15.20.
3823.19	Un changement à la sous-position 3823.19 de toute autre sous-position.
3823.70	Un changement à la sous-position 3823.70 de toute autre position, sauf de la position 15.20.
3824.10	Un changement à la sous-position 3824.10 de toute autre sous-position.
3824.30	(1) Un changement à la sous-position 3824.30 de toute autre sous-position, sauf de la position 28.49; ou (2) Un changement à la sous-position 3824.30 de la position 28.49, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.

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3824.40-3824.60	Un changement aux sous-positions 3824.40 à 3824.60 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
3824.71	<p>(1) Un changement à la sous-position 3824.71 de tout autre chapitre, sauf des chapitres 28 à 37;</p> <p>(2) Un changement aux mélanges contenant des hydrocarbures acycliques perhalogénés uniquement avec du fluor et du chlore de la sous-position 3824.71 de tout autre produit de la sous-position 3824.71 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée; ou <p>(3) Un changement à tout autre produit de la sous-position 3824.71 des mélanges contenant des hydrocarbures acycliques perhalogénés uniquement avec du fluor et du chlore de la sous-position 3824.71 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3824.72	<p>(1) Un changement à la sous-position 3824.72 de tout autre chapitre, sauf des chapitres 28 à 37;</p> <p>(2) Un changement aux mélanges contenant des dérivés perhalogénés d'hydrocarbures acycliques contenant au moins deux halogènes différents de la sous-position 3824.72 de tout autre produit de la sous-position 3824.72 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, sauf des mélanges contenant des dérivés perhalogénés d'hydrocarbures acycliques contenant au moins deux halogènes différents des sous-positions 3824.73, 3824.77 ou 3824.79, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée; ou <p>(3) Un changement à tout autre produit de la sous-position 3824.72 des mélanges contenant des dérivés perhalogénés d'hydrocarbures acycliques contenant au moins deux halogènes différents de la sous-position 3824.72 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3824.73	<p>(1) Un changement à la sous-position 3824.73 de tout autre chapitre, sauf des chapitres 28 à 37;</p> <p>(2) Un changement aux mélanges contenant des dérivés perhalogénés d'hydrocarbures acycliques contenant au moins deux halogènes différents de la sous-position 3824.73 de tout autre produit de la sous-position 3824.73 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, sauf des mélanges contenant des dérivés perhalogénés d'hydrocarbures acycliques contenant au moins deux halogènes différents des sous-positions 3824.72, 3824.77 ou 3824.79, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée; ou <p>(3) Un changement à tout autre produit de la sous-position 3824.73 des mélanges contenant des dérivés perhalogénés d'hydrocarbures acycliques contenant au moins deux halogènes différents de la sous-position 3824.73 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
3824.74	<p>(1) Un changement à la sous-position 3824.74 de tout autre chapitre, sauf des chapitres 28 à 37; ou</p>

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(2) Un changement à la sous-position 3824.74 de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

3824.75-3824.76

(1) Un changement aux sous-positions 3824.75 à 3824.76 de tout autre chapitre, sauf des chapitres 28 à 37; ou

(2) Un changement aux sous-positions 3824.75 à 3824.76 de toute autre sous-position à l'intérieur des chapitres 28 à 38 à l'extérieur de ce groupe, sauf de la sous-position 3824.78, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

3824.77

(1) Un changement à la sous-position 3824.77 de tout autre chapitre, sauf des chapitres 28 à 37;

(2) Un changement aux mélanges contenant des dérivés perhalogénés d'hydrocarbures acycliques contenant au moins deux halogènes différents de la sous-position 3824.77 de tout autre produit de la sous-position 3824.77 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, sauf des mélanges contenant des dérivés perhalogénés d'hydrocarbures acycliques contenant au moins deux halogènes différents des sous-positions 3824.72, 3824.73 ou 3824.79, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée; ou

(3) Un changement à tout autre produit de la sous-position 3824.77 des mélanges contenant des dérivés perhalogénés d'hydrocarbures acycliques contenant au moins deux halogènes différents de la sous-position 3824.77 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

3824.78

(1) Un changement à la sous-position 3824.78 de tout autre chapitre, sauf des chapitres 28 à 37; ou

(2) Un changement à la sous-position 3824.78 de toute autre sous-position à l'intérieur des chapitres 28 à 38, sauf des sous-positions 3824.75 à 3824.76, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

3824.79

(1) Un changement à la sous-position 3824.79 de tout autre chapitre, sauf des chapitres 28 à 37;

(2) Un changement aux mélanges contenant des dérivés perhalogénés d'hydrocarbures acycliques contenant au moins deux halogènes différents de la sous-position 3824.79 de tout autre produit de la sous-position 3824.79 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, sauf des mélanges contenant des dérivés perhalogénés d'hydrocarbures acycliques contenant au moins deux halogènes différents des sous-positions 3824.72, 3824.73 ou 3824.77, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée; ou

(3) Un changement à tout autre produit de la sous-position 3824.79 des mélanges contenant des dérivés perhalogénés d'hydrocarbures acycliques contenant au moins deux halogènes différents de la sous-position 3824.79 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

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	<p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>
3824.81-3824.83	<p>(1) Un changement aux sous-positions 3824.81 à 3824.83 de tout autre chapitre, sauf des chapitres 28 à 37; ou</p> <p>(2) Un changement aux sous-positions 3824.81 à 3824.83 de toute autre sous-position à l'intérieur des chapitres 28 à 38 à l'extérieur de ce groupe, sauf de la sous-position 3824.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>
3824.90	<p>(1) Un changement aux acides naphthéniques, à leurs sels insolubles dans l'eau ou à leurs esters de la sous-position 3824.90 de tout autre produit de la sous-position 3824.90 ou de toute autre sous-position;</p> <p>(2) Un changement à tout autre produit de la sous-position 3824.90 de tout autre chapitre, sauf des chapitres 28 à 37; ou</p> <p>(3) Un changement à tout autre produit de la sous-position 3824.90 des acides naphthéniques, de leurs sels insolubles dans l'eau ou de leurs esters de la sous-position 3824.90 ou de toute autre sous-position à l'intérieur des chapitres 28 à 38, sauf des sous-positions 3824.71 à 3824.83, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>
3825.10-3825.69	Un changement aux sous-positions 3825.10 à 3825.69 de tout autre chapitre, sauf des chapitres 28 à 38, 40 ou 90.
3825.90	<p>(1) Un changement à la sous-position 3825.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou</p> <p>(2) Un changement à la sous-position 3825.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>

DORS/96-27, art. 1; DORS/2002-27, art. 46 à 48 et 99; DORS/2009-188, art. 52 à 55.

SECTION VII

Matières plastiques ou ouvrages en ces matières; caoutchouc et ouvrages en caoutchouc (chapitres 39-40)

Chapitre 39	Matières plastiques et ouvrages en ces matières
39.01-39.20	Un changement aux positions 39.01 à 39.20 de toute autre position, y compris une autre position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	<p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>
3921.11-3921.13	Un changement aux sous-positions 3921.11 à 3921.13 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	<p>a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou</p> <p>b) 50 p. 100 lorsque la méthode du coût net est utilisée.</p>

Chapitre 40

Caoutchouc et ouvrages en caoutchouc

(2) Un changement aux positions 40.01 à 40.06 de toute autre position à l'intérieur du chapitre 40, y compris une autre position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

40.07-40.08

Un changement aux positions 40.07 et 40.08 de toute position à l'extérieur de ce groupe.

4009.11

Un changement à la sous-position 4009.11 de toute autre position, sauf des positions 40.10 à 40.17.

4009.12

(1) Un changement aux tubes ou tuyaux de la sous-position 4009.12, du type utilisé sur les véhicules automobiles des numéros tarifaires 8702.10.20 ou 8702.90.20, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, de toute autre position, sauf des positions 40.10 à 40.17;

(2) Un changement aux tubes ou tuyaux de la sous-position 4009.12, du type utilisé sur les véhicules automobiles des numéros tarifaires 8702.10.20 ou 8702.90.20, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, des sous-positions 4009.11 à 4017.00, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée; ou

(3) Un changement aux tubes ou tuyaux de la sous-position 4009.12, autres que ceux du type utilisé sur les véhicules automobiles des numéros tarifaires 8702.10.20 ou 8702.90.20, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, de toute autre position, sauf des positions 40.10 à 40.17.

4009.21

Un changement à la sous-position 4009.21 de toute autre position, sauf des positions 40.10 à 40.17.

4009.22

(1) Un changement aux tubes ou tuyaux de la sous-position 4009.22, du type utilisé sur les véhicules automobiles des numéros tarifaires 8702.10.20 ou 8702.90.20, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, de toute autre position, sauf des positions 40.10 à 40.17;

(2) Un changement aux tubes ou tuyaux de la sous-position 4009.22, du type utilisé sur les véhicules automobiles des numéros tarifaires 8702.10.20 ou 8702.90.20, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, des sous-positions 4009.11 à 4017.00, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée; ou

(3) Un changement aux tubes ou tuyaux de la sous-position 4009.22, autres que ceux du type utilisé sur les véhicules automobiles des numéros tarifaires 8702.10.20 ou 8702.90.20, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, de toute autre position, sauf des positions 40.10 à 40.17.

4009.31

Un changement à la sous-position 4009.31 de toute autre position, sauf des positions 40.10 à 40.17.

4009.32

(1) Un changement aux tubes et tuyaux de la sous-position 4009.32, du type utilisé sur les véhicules automobiles des numéros tarifaires 8702.10.20 ou 8702.90.20, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, de toute autre position, sauf des positions 40.10 à 40.17;

(2) Un changement aux tubes et tuyaux de la sous-position 4009.32, du type utilisé sur les véhicules automobiles des numéros tarifaires 8702.10.20 ou 8702.90.20, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, des sous-positions 4009.11 à 4017.00, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée; ou

(3) Un changement aux tubes ou tuyaux de la sous-position 4009.32, autres que ceux du type utilisé sur les véhicules automobiles des numéros tarifaires 8702.10.20 ou 8702.90.20, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, de toute autre position, sauf des positions 40.10 à 40.17.

4009.41

Un changement à la sous-position 4009.41 de toute autre position, sauf des positions 40.10 à 40.17.

Chapitre 40

Caoutchouc et ouvrages en caoutchouc

- 4009.42 **(1)** Un changement aux tubes ou tuyaux de la sous-position 4009.42, du type utilisé sur les véhicules automobiles des numéros tarifaires 8702.10.20 ou 8702.90.20, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, de toute autre position, sauf des positions 40.10 à 40.17;
- (2)** Un changement aux tubes et tuyaux de la sous-position 4009.42, du type utilisé sur les véhicules automobiles des numéros tarifaires 8702.10.20 ou 8702.90.20, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, des sous-positions 4009.11 à 4017.00, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée; ou
- (3)** Un changement aux tubes et tuyaux de la sous-position 4009.42, autres que ceux du type utilisé sur les véhicules automobiles des numéros tarifaires 8702.10.20 ou 8702.90.20, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, de toute autre position, sauf des positions 40.10 à 40.17.
- 40.10-40.11 Un changement aux positions 40.10 et 40.11 de toute autre position, sauf des positions 40.09 à 40.17.
- 4012.11-4012.19 Un changement aux sous-positions 4012.11 à 4012.19 de toute autre sous-position à l'extérieur de ce groupe, sauf du numéro tarifaire 4012.20.20.
- 4012.20-4012.90 Un changement aux sous-positions 4012.20 à 4012.90 de toute autre position, sauf des positions 40.09 à 40.17.
- 40.13-40.15 Un changement aux positions 40.13 à 40.15 de toute autre position, sauf des positions 40.09 à 40.17.
- 4016.10-4016.92 Un changement aux sous-positions 4016.10 à 4016.92 de toute autre position, sauf des positions 40.09 à 40.17.
- 4016.93
- 4016.93.10 Un changement au numéro tarifaire 4016.93.10 de toute autre position, sauf des numéros tarifaires 4008.19.10 ou 4008.29.10.
- 4016.93 Un changement à la sous-position 4016.93 de toute autre position, sauf des positions 40.09 à 40.17.
- 4016.94-4016.95 Un changement aux sous-positions 4016.94 et 4016.95 de toute autre position, sauf des positions 40.09 à 40.17.
- 4016.99
- 4016.99.30 Un changement au numéro tarifaire 4016.99.30 de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 4016.99 Un changement à la sous-position 4016.99 de toute autre position, sauf des positions 40.09 à 40.17.
- 40.17 Un changement à la position 40.17 de toute autre position, sauf des positions 40.09 à 40.16.

DORS/2000-86, art. 8; DORS/2002-27, art. 49, 50 et 99.

SECTION VIII

Peaux, cuirs, pelleteries et ouvrages en ces matières; articles de bourrellerie ou de sellerie; articles de voyage, sacs à main et contenants similaires; ouvrages en boyaux (chapitres 41-43)

Chapitre 41	Peaux (autres que les pelleteries) et cuirs
41.01	(1) Un changement aux cuirs ou peaux de la position 41.01 qui ont fait l'objet d'un traitement de tannage (y compris de prêtannage) réversible de tout autre produit de la position 41.01 ou de tout autre chapitre; ou (2) Un changement à tout autre produit de la position 41.01 de tout autre chapitre.
41.02	(1) Un changement aux cuirs ou peaux de la position 41.02 qui ont fait l'objet d'un traitement de tannage (y compris de prêtannage) réversible de tout autre produit de la position 41.02 ou de tout autre chapitre; ou (2) Un changement à tout autre produit de la position 41.02 de tout autre chapitre.
41.03	(1) Un changement aux cuirs ou peaux de la position 41.03, sauf les cuirs ou peaux de chameaux ou de dromadaires de la position 41.03, qui ont subi une opération de tannage (y compris de prêtannage) réversible de tout autre produit de la position 41.03 ou de toute autre chapitre; (2) Un changement aux cuirs ou peaux de chameaux ou de dromadaires de la position 41.03 de tout autre chapitre, sauf du chapitre 43; ou (3) Un changement à tout autre produit de la position 41.03 de tout autre chapitre.
41.04	Un changement à la position 41.04 de toute autre position, sauf de la position 41.07.
4105.10	Un changement à la sous-position 4105.10 de la position 41.02 ou de tout autre chapitre.
4105.30	Un changement à la sous-position 4105.30 de la position 41.02, de la sous-position 4105.10 ou de tout autre chapitre.
4106.21	Un changement à la sous-position 4106.21 de la sous-position 4103.10 ou de tout autre chapitre.
4106.22	Un changement à la sous-position 4106.22 des sous-positions 4103.10 ou 4106.21 ou de tout autre chapitre.
4106.31	Un changement à la sous-position 4106.31 de la sous-position 4103.30 ou de tout autre chapitre.
4106.32	Un changement à la sous-position 4106.32 des sous-positions 4103.30 ou 4106.31 ou de tout autre chapitre.
4106.40	(1) Un changement aux cuirs et aux peaux tannés à l'état humide (y compris « wet-blue ») de la sous-position 4106.40 de la sous-position 4103.20 ou de tout autre chapitre; ou (2) Un changement aux cuirs et aux peaux en croûte de la sous-position 4106.40 de la sous-position 4103.20 ou des cuirs et peaux tannés à l'état humide (y compris « wet-blue ») de la sous-position 4106.40 ou de tout autre chapitre.
4106.91	Un changement à la sous-position 4106.91 de la sous-position 4103.90 ou de tout autre chapitre.
4106.92	Un changement à la sous-position 4106.92 des sous-positions 4103.90 ou 4106.91 ou de tout autre chapitre.
41.07	Un changement à la position 41.07 de la position 41.01 ou de tout autre chapitre.
41.12	Un changement à la position 41.12 de la position 41.02, de la sous-position 4105.10 ou de tout autre chapitre.
41.13	Un changement à la position 41.13 de la position 41.03, des sous-positions 4106.21 ou 4106.31, des cuirs et peaux tannés à l'état humide (y compris « wet-blue ») de la sous-position 4106.40, de la sous-position 4106.91 ou de tout autre chapitre.

Chapitre 41	Peaux (autres que les pelleteries) et cuirs
41.14	Un changement à la position 41.14 des positions 41.01 à 41.03, des sous-positions 4105.10, 4106.21, 4106.31 ou 4106.91 ou de tout autre chapitre.
4115.10-4115.20	Un changement aux sous-positions 4115.10 à 4115.20 des positions 41.01 à 41.03 ou de tout autre chapitre.

DORS/2000-86, art. 9 et 10; DORS/2002-27, art. 51 à 56; DORS/2006-131, art. 4; DORS/2009-188, art. 57; DORS/2009-189, art. 8.

Chapitre 42	Ouvrages en cuir; articles de bourrellerie ou de sellerie; articles de voyage, sacs à main et contenants similaires; ouvrages en boyaux
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42.01	Un changement à la position 42.01 de tout autre chapitre.
4202.11	Un changement à la sous-position 4202.11 de tout autre chapitre.
4202.12	Un changement à la sous-position 4202.12 de tout autre chapitre, sauf des positions 54.07, 54.08 ou 55.12 à 55.16 ou des numéros tarifaires 5903.10.21, 5903.10.29, 5903.20.21, 5903.20.22, 5903.20.23, 5903.20.29, 5903.90.21, 5903.90.29, 5906.99.21, 5906.99.22, 5906.99.24, 5906.99.29, 5907.00.12 ou 5907.00.19.
4202.19-4202.21	Un changement aux sous-positions 4202.19 à 4202.21 de tout autre chapitre.
4202.22	Un changement à la sous-position 4202.22 de tout autre chapitre, sauf des positions 54.07, 54.08 ou 55.12 à 55.16 ou des numéros tarifaires 5903.10.21, 5903.10.29, 5903.20.21, 5903.20.22, 5903.20.23, 5903.20.29, 5903.90.21, 5903.90.29, 5906.99.21, 5906.99.22, 5906.99.24, 5906.99.29, 5907.00.12 ou 5907.00.19.
4202.29-4202.31	Un changement aux sous-positions 4202.29 à 4202.31 de tout autre chapitre.
4202.32	Un changement à la sous-position 4202.32 de tout autre chapitre, sauf des positions 54.07, 54.08 ou 55.12 à 55.16 ou des numéros tarifaires 5903.10.21, 5903.10.29, 5903.20.21, 5903.20.22, 5903.20.23, 5903.20.29, 5903.90.21, 5903.90.29, 5906.99.21, 5906.99.22, 5906.99.24, 5906.99.29, 5907.00.12 ou 5907.00.19.
4202.39-4202.91	Un changement aux sous-positions 4202.39 à 4202.91 de tout autre chapitre.
4202.92	Un changement à la sous-position 4202.92 de tout autre chapitre, sauf des positions 54.07, 54.08 ou 55.12 à 55.16 ou des numéros tarifaires 5903.10.21, 5903.10.29, 5903.20.21, 5903.20.22, 5903.20.23, 5903.20.29, 5903.90.21, 5903.90.29, 5906.99.21, 5906.99.22, 5906.99.24, 5906.99.29, 5907.00.12 ou 5907.00.19.
4202.99	Un changement à la sous-position 4202.99 de tout autre chapitre.
42.03-42.06	Un changement aux positions 42.03 à 42.06 de tout autre chapitre.

DORS/96-26, art. 15(A), 16, 17(A) et 18(A); DORS/2000-86, art. 11 à 14; DORS/2002-27, art. 99; DORS/2009-188, art. 58 à 61.

Chapitre 43	Pelleteries et fourrures; pelleteries factices
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43.01	Un changement à la position 43.01 de tout autre chapitre.
43.02	Un changement à la position 43.02 de toute autre position.
43.03-43.04	Un changement aux positions 43.03 et 43.04 de toute position à l'extérieur de ce groupe.

DORS/2002-27, art. 99.

SECTION IX

Bois, charbon de bois et ouvrages en bois; liège et ouvrages en liège; ouvrages de sparterie ou de vannerie (chapitres 44-46)

Chapitre 44 **Bois, charbon de bois et ouvrages en bois**
44.01-44.21 Un changement aux positions 44.01 à 44.21 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

DORS/2002-27, art. 99.

Chapitre 45 **Liège et ouvrages en liège**
45.01-45.04 Un changement aux positions 45.01 à 45.04 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

DORS/2002-27, art. 99; DORS/2006-131, art. 5.

Chapitre 46 **Ouvrages de sparterie ou de vannerie**
46.01 Un changement à la position 46.01 de tout autre chapitre.
46.02 Un changement à la position 46.02 de toute autre position.

DORS/2002-27, art. 99.

SECTION X

Pâte de bois ou d'autres matières fibreuses cellulosiques; déchets et rebuts de papier ou de carton; papier et ses applications (chapitres 47-49)

Chapitre 47 **Pâte de bois ou d'autres matières fibreuses cellulosiques; déchets et rebuts de papier ou de carton**
47.01-47.07 Un changement aux positions 47.01 à 47.07 de tout autre chapitre.

DORS/2002-27, art. 99.

Chapitre 48 **Papiers et cartons; ouvrages en pâte de cellulose, en papier ou en carton**
48.01 Un changement à la position 48.01 de tout autre chapitre.
48.02 **(1)** Un changement aux papiers et cartons présentés en bandes ou en rouleaux dont la largeur n'excède pas 15 cm de la position 48.02 des bandes ou rouleaux dont la largeur excède 15 cm de la position 48.02 ou de toute autre position, sauf des positions 48.17 à 48.23; ou
(2) Un changement aux papiers et cartons présentés en feuilles carrées ou rectangulaires dont le côté le plus long n'excède pas 36 cm ou dont l'autre côté n'excède pas 15 cm à l'état non plié de la position 48.02 des bandes ou rouleaux dont la largeur excède 15 cm de la position 48.02, des papiers et cartons présentés en feuilles carrées ou rectangulaires dont le côté le plus long excède 36 cm et l'autre 15 cm à l'état non plié de la position 48.02 ou de toute autre position, sauf des positions 48.17 à 48.23; ou
(3) Un changement à tout autre produit de la position 48.02 de tout autre chapitre.
48.03-48.07 Un changement aux positions 48.03 à 48.07 de tout autre chapitre.
48.08-48.09 Un changement aux positions 48.08 et 48.09 de toute position à l'extérieur de ce groupe.

Chapitre 48

Papiers et cartons; ouvrages en pâte de cellulose, en papier ou en carton

- 48.10 **(1)** Un changement aux papiers et cartons présentés en bandes ou en rouleaux dont la largeur n'excède pas 15 cm de la position 48.10 des bandes ou rouleaux dont la largeur excède 15 cm de la position 48.10 ou de toute autre position, sauf des positions 48.17 à 48.23;
- (2)** Un changement aux papiers et cartons présentés en feuilles carrées ou rectangulaires dont le côté le plus long n'excède pas 36 cm ou dont l'autre côté n'excède pas 15 cm à l'état non plié de la position 48.10 des bandes ou rouleaux dont la largeur excède 15 cm de la position 48.10, des papiers et cartons présentés en feuilles carrées ou rectangulaires dont le côté le plus long excède 36 cm et l'autre 15 cm à l'état non plié de la position 48.10 ou de toute autre position, sauf des positions 48.17 à 48.23; ou
- (3)** Un changement à tout autre produit de la position 48.10 de tout autre chapitre.
- 48.11 **(1)** Un changement aux papiers ou cartons présentés en bandes ou en rouleaux dont la largeur n'excède pas 15 cm de la position 48.11 des bandes ou rouleaux dont la largeur excède 15 cm de la position 48.11, les couvre-parquets sur un support en papier ou en carton de la position 48.11 ou de toute autre position, sauf des positions 48.17 à 48.23;
- (2)** Un changement aux papiers ou cartons présentés en feuilles carrées ou rectangulaires dont le côté le plus long n'excède pas 36 cm ou dont l'autre côté n'excède pas 15 cm à l'état non plié de la position 48.11 des bandes ou rouleaux dont la largeur excède 15 cm de la position 48.11, des papiers ou cartons présentés en feuilles carrées ou rectangulaires dont le côté le plus long excède 36 cm et l'autre 15 cm à l'état non plié de la position 48.11, des couvre-parquets sur un support en papier ou en carton de la position 48.11 ou de toute autre position, sauf des positions 48.17 à 48.23;
- (3)** Un changement aux couvre-parquets sur un support en papier ou en carton de la position 48.11 de tout autre produit de la position 48.11 ou de toute autre position, sauf de la position 48.14 et des couvre-parquets sur un support en papier ou en carton de la sous-position 48.23.90; ou
- (4)** Un changement à tout autre produit de la position 48.11 de couvre-parquets sur un support en papier ou en carton de la position 48.11 ou de tout autre chapitre.
- 48.12-48.13 Un changement aux positions 48.12 à 48.13 de tout autre chapitre.
- 48.14 Un changement à la position 48.14 de toute autre position, sauf des couvre-parquets sur un support en papier ou en carton de la position 48.11.
- 48.16 Un changement à la position 48.16 de toute autre position, sauf de la position 48.09.
- 48.17-48.22 Un changement aux positions 48.17 à 48.22 de toute position à l'extérieur de ce groupe, sauf de la position 48.23.
- 48.23 **(1)** Un changement aux bandes ou rouleaux d'une largeur n'excédant pas 15 cm de la position 48.23 des bandes ou rouleaux d'une largeur excédant 15 cm de la position 48.23, sauf les bandes ou rouleaux de la position 48.23 qui, si ce n'était de leur largeur, seraient classés aux positions 48.03, 48.09 ou 48.14, de couvre-parquets sur un support en papier ou en carton de la position 48.23, ou de toute autre position, sauf des positions 48.17 à 48.22;
- (2)** Un changement aux bandes ou rouleaux d'une largeur excédant 15 cm de la position 48.23 de couvre-parquets sur un support en papier ou en carton de la position 48.23 ou de toute autre position, sauf des positions 48.17 à 48.22;
- (3)** Un changement aux couvre-parquets sur un support en papier ou en carton de la position 48.23 de tout autre produit de la position 48.23 ou de toute autre position, sauf des couvre-parquets sur un support en papier ou en carton de la position 48.11 ou 48.14; ou
- (4)** Un changement à tout autre produit de la position 48.23 des bandes ou rouleaux d'une largeur excédant 15 cm de la position 48.23, sauf les bandes ou rouleaux de la position 48.23 qui, si ce n'était de leur largeur, seraient classés aux positions 48.03, 48.09 ou 48.14, les couvre-parquets sur un support en papier ou en carton de la position 48.23 ou de toute autre position, sauf des bandes ou rouleaux d'une largeur excédant 15 cm sans excéder 36 cm ou les papiers et cartons présentés en feuilles carrées ou rectangulaires dont un côté n'excède pas 15 cm à l'état non plié des positions 48.02, 48.10 ou 48.11, ou des positions 48.17 à 48.22.

DORS/2002-27, art. 57 à 59 et 99; DORS/2009-188, art. 62 à 64.

Chapitre 49

Produits de l'édition, de la presse ou des autres industries graphiques; textes manuscrits ou dactylographiés et plans

- 49.01-49.11 Un changement aux positions 49.01 à 49.11 de tout autre chapitre.

DORS/2002-27, art. 99.

SECTION XI

Matières textiles et ouvrages en ces matières (chapitres 50-63)

Note : *Les règles applicables aux textiles et aux vêtements doivent être lues parallèle avec l'annexe 300-B (Textiles et vêtements) de l'Accord. Aux fins des règles de cette section, le terme **entièrement** désigne un produit fait entièrement ou uniquement de la matière mentionnée.*

Chapitre 50

Soie

- 50.01-50.03 Un changement aux positions 50.01 à 50.03 de tout autre chapitre.
- 50.04-50.06 Un changement aux positions 50.04 à 50.06 de toute position à l'extérieur de ce groupe.
- 50.07 Un changement à la position 50.07 de toute autre position.
- DORS/2002-27, art. 99.

Chapitre 51

Laine, poils fins ou grossiers; fils et tissus de crin

- 51.01-51.05 Un changement aux positions 51.01 à 51.05 de tout autre chapitre.
- 51.06-51.10 Un changement aux positions 51.06 à 51.10 de toute position à l'extérieur de ce groupe.
- 51.11-51.13 Un changement aux positions 51.11 à 51.13 de toute position à l'extérieur de ce groupe, sauf des positions 51.06 à 51.10, 52.05 et 52.06, 54.01 à 54.04 ou 55.09 et 55.10.
- DORS/2002-27, art. 99.

Chapitre 52

Coton

- 52.01-52.07 Un changement aux positions 52.01 à 52.07 de tout autre chapitre, sauf des positions 54.01 à 54.05 ou 55.01 à 55.07.
- 52.08-52.12 Un changement aux positions 52.08 à 52.12 de toute position à l'extérieur de ce groupe, sauf des positions 51.06 à 51.10, 52.05 et 52.06, 54.01 à 54.04 ou 55.09 et 55.10.
- DORS/2002-27, art. 99.

Chapitre 53

Autres fibres textiles végétales; fils de papier et tissus de fils de papier

- 53.01-53.05 Un changement aux positions 53.01 à 53.05 de tout autre chapitre.
- 53.06-53.08 Un changement aux positions 53.06 à 53.08 de toute position à l'extérieur de ce groupe.
- 53.09 Un changement à la position 53.09 de toute autre position, sauf des positions 53.07 et 53.08.
- 53.10-53.11 Un changement aux positions 53.10 et 53.11 de toute position à l'extérieur de ce groupe, sauf des positions 53.07 et 53.08.
- DORS/2002-27, art. 99.

Chapitre 54

Filaments synthétiques ou artificiels

- 54.01-54.06 Un changement aux positions 54.01 à 54.06 de tout autre chapitre, sauf des positions 52.01 à 52.03 ou 55.01 à 55.07.
- 54.07
- 5407.61.11, 5407.61.19 Un changement aux numéros tarifaires 5407.61.11 ou 5407.61.19 de fils entièrement de polyester, autres que partiellement étirés, titrant pas moins de 75 décitex mais pas plus de 80 décitex, et ayant 24 filaments par fil, des sous-position 5402.44 ou 5402.47, du numéro tarifaire 5402.52.10 ou de tout autre chapitre, sauf des positions 51.06 à 51.10, 52.05 à 52.06 ou 55.09 à 55.10.
- 54.07 Un changement à la position 54.07 de tout autre chapitre, sauf des positions 51.06 à 51.10, 52.05 et 52.06 ou 55.09 et 55.10.

Chapitre 54	Filaments synthétiques ou artificiels
54.08	Un changement à la position 54.08 de fils de filaments de rayonne viscosse de la position 54.03 ou de tout autre chapitre, sauf des positions 51.06 à 51.10, 52.05 à 52.06 ou 55.09 à 55.10.
DORS/96-26, art. 19; DORS/2000-86, art. 15; DORS/2002-27, art. 99; DORS/2006-131, art. 6; DORS/2009-188, art. 65.	
Chapitre 55	Fibres synthétiques ou artificielles discontinues
55.01-55.11	Un changement aux positions 55.01 à 55.11 de tout autre chapitre, sauf des positions 52.01 à 52.03 ou 54.01 à 54.05.
55.12-55.16	Un changement aux positions 55.12 à 55.16 de toute position à l'extérieur de ce groupe, sauf des positions 51.06 à 51.10, 52.05 et 52.06, 54.01 à 54.04 ou 55.09 et 55.10.
DORS/2002-27, art. 99.	
Chapitre 56	Ouates, feutres et non-tissés; fils spéciaux; ficelles, cordes et cordages, articles de corderie
5601.10	Un changement à la sous-position 5601.10 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54, des positions 55.01 à 55.03, de la sous-position 5504.90 ou des positions 55.05 à 55.16.
5601.21-5601.30	Un changement aux sous-positions 5601.21 à 5601.30 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11 ou des chapitres 54 à 55.
56.02	Un changement à la position 56.02 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11 ou des chapitres 54 à 55.
5603.11-5603.14	Un changement aux sous-positions 5603.11 à 5603.14 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11 ou des chapitres 54 à 55.
5603.91-5603.94	(1) Un changement aux chiffons non tissés des sous-positions 5603.91 à 5603.94 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54, des positions 55.01 à 55.03, de la sous-position 5504.90 ou des positions 55.05 à 55.16; ou (2) Un changement à tout autre produit des sous-positions 5603.91 à 5603.94 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11 ou des chapitres 54 à 55.
56.04-56.05	Un changement aux positions 56.04 à 56.05 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11 ou des chapitres 54 à 55.
56.06	Note : Pour l'application de la règle ci-après, fils plats s'entend des fils non texturés (plats), semi-mats, multiples, sans torsion ou avec torsion n'excédant pas 50 tours le mètre, de 7 deniers/5 filaments, de 10 deniers/7 filaments ou de 12 deniers/5 filaments, tous de nylon 66, de la sous-position 5402.45. Un changement à la position 56.06 de fils plats de la sous-position 5402.45 ou de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11 ou des chapitres 54 à 55.
56.07-56.09	Un changement aux positions 56.07 à 56.09 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11 ou des chapitres 54 à 55.
DORS/96-26, art. 20; DORS/2002-27, art. 99; DORS/2006-131, art. 7; DORS/2009-188, art. 66; DORS/2009-189, art. 9.	
Chapitre 57	Tapis et autres revêtements de sol en matières textiles
57.01-57.05	Un changement aux positions 57.01 à 57.05 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.08 ou 53.11, du chapitre 54, ou des positions 55.08 à 55.16.
DORS/2002-27, art. 99.	
Chapitre 58	Tissus spéciaux; surfaces textiles touffetées; dentelles; tapisseries; passementeries; broderies
58.01-58.11	Un changement aux positions 58.01 à 58.11 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11 ou des chapitres 54 à 55.
DORS/96-26, art. 21; DORS/2002-27, art. 99.	

Chapitre 59	Tissus imprégnés, enduits, recouverts ou stratifiés; articles techniques en matières textiles
59.01	Un changement à la position 59.01 de tout autre chapitre, sauf des positions 51.11 à 51.13, 52.08 à 52.12, 53.10 et 53.11, 54.07 et 54.08 ou 55.12 à 55.16.
59.02	Un changement à la position 59.02 de toute autre position, sauf des positions 51.06 à 51.13, 52.04 à 52.12 ou 53.06 à 53.11 ou des chapitres 54 à 55.
59.03-59.08	Un changement aux positions 59.03 à 59.08 de tout autre chapitre, sauf des positions 51.11 à 51.13, 52.08 à 52.12, 53.10 et 53.11, 54.07 et 54.08 ou 55.12 à 55.16.
59.09	Un changement à la position 59.09 de tout autre chapitre, sauf des positions 51.11 à 51.13, 52.08 à 52.12 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.12 à 55.16.
59.10	Un changement à la position 59.10 de toute autre position, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11 ou des chapitres 54 à 55.
59.11	Un changement à la position 59.11 de tout autre chapitre, sauf des positions 51.11 à 51.13, 52.08 à 52.12, 53.10 et 53.11, 54.07 et 54.08 ou 55.12 à 55.16.
DORS/96-26, art. 22 et 23; DORS/2002-27, art. 99.	
Chapitre 60	Étoffes de bonneterie
60.01-60.06	Un changement aux positions 60.01 à 60.06 de tout autre chapitre, sauf des positions 51.06 à 51.13, du chapitre 52, des positions 53.07 et 53.08 ou 53.10 et 53.11 ou des chapitres 54 et 55.
DORS/96-26, art. 24; DORS/2002-27, art. 60.	
Chapitre 61	Vêtements et accessoires du vêtement, en bonneterie
Note 1 : <i>Un changement à l'une ou l'autre des positions ou sous-positions suivantes relativement aux tissus à doublure visible :</i>	
<i>51.11 à 51.12, 5208.31 à 5208.59, 5209.31 à 5209.59, 5210.31 à 5210.59, 5211.31 à 5211.59, 5212.13 à 5212.15, 5212.23 à 5212.25, 5407.42 à 5407.44, 5407.52 à 5407.54, 5407.61, 5407.72 à 5407.74, 5407.82 à 5407.84, 5407.92 à 5407.94, 5408.22 à 5408.24 (sauf des numéros tarifaires 5408.22.11, 5408.22.21, 5408.22.29, 5408.23.10, 5408.24.11 ou 5408.24.19), 5408.32 à 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 à 5513.49, 5514.21 à 5515.99, 5516.12 à 5516.14, 5516.22 à 5516.24, 5516.32 à 5516.34, 5516.42 à 5516.44, 5516.92 à 5516.94, 6001.10, 6001.92, 6005.31 à 6005.44 ou 6006.10 à 6006.44, de toute position à l'extérieur de ce groupe.</i>	
Note 2 : <i>Aux fins de la détermination de l'origine d'un produit de ce chapitre, la règle applicable au produit ne s'applique qu'à la composante qui détermine le classement tarifaire du produit et celle-ci doit satisfaire aux exigences de changement tarifaire énoncées dans la règle s'appliquant au produit. Si la règle exige que le produit satisfasse également aux exigences de changement tarifaire prévues pour les tissus à doublure visible visés à la note 1 du présent chapitre, cette exigence ne s'applique qu'au tissu à doublure visible du corps du vêtement, manches mises à part, qui couvre la surface la plus grande, et ne s'applique pas aux doublures amovibles.</i>	
6101.20-6101.30	Un changement aux sous-positions 6101.20 à 6101.30 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que : <ul style="list-style-type: none">a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et queb) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.
6101.90	(1) Un changement aux produits de laine ou de poils fins de la sous-position 6101.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que : <ul style="list-style-type: none">a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et queb) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues; ou (2) Un changement à tout autre produit de la sous-position 6101.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08

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à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6102.10-6102.30

Un changement aux sous-positions 6102.10 à 6102.30 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que :

- a)** le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b)** le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6102.90

Un changement à la sous-position 6102.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6103.10

(1) Un changement aux costumes ou complets, de matières textiles autres que les fibres artificielles ou de coton, de la sous-position 6103.10 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA; ou

(2) Un changement à toute autre produit de la sous-position 6103.10 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que :

- a)** le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b)** le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6103.22-6103.29

Un changement aux sous-positions 6103.22 à 6103.29 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que :

- a)** le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b)** le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6103.31-6103.33

Un changement aux sous-positions 6103.31 à 6103.33 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que :

- a)** le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire de l'un ou de plusieurs pays ALÉNA, et que
- b)** le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6103.39

6103.39.90

Un changement au numéro tarifaire 6103.39.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire de l'un ou de plusieurs pays ALÉNA.

6103.39

Un changement à la sous-position 6103.39 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que :

- a)** le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire de l'un ou de plusieurs pays ALÉNA, et que
- b)** le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6103.41-6103.49

Un changement aux sous-positions 6103.41 à 6103.49 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou

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60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire de l'un ou de plusieurs pays ALÉNA.

- 6104.13 Un changement à la sous-position 6104.13 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que :
- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6104.19 **(1)** Un changement à un produit, de matières autres que les fibres artificielles, de la sous-position 6104.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA; ou
- (2)** Un changement à toute autre produit de la sous-position 6104.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que :
- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6104.22-6104.29 Un changement aux sous-positions 6104.22 à 6104.29 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que :
- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b) s'agissant d'un vêtement de la position 61.02 ou d'une veste ou d'une jupe de la position 61.04, faits de laine, de poils fins, de coton ou de fibres synthétiques, importés comme partie d'un ensemble de ces sous-positions, le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6104.31-6104.33 Un changement aux sous-positions 6104.31 à 6104.33 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que :
- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6104.39
- 6104.39.90 Un changement au numéro tarifaire 6104.39.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6104.39 Un changement à la sous-position 6104.39 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que :
- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6104.41-6104.49 Un changement aux sous-positions 6104.41 à 6104.49 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

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- 6104.51-6104.53 Un changement aux sous-positions 6104.51 à 6104.53 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que :
- a)** le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b)** le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6104.59
- 6104.59.90 Un changement au numéro tarifaire 6104.59.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6104.59 Un changement à la sous-position 6104.59 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07, 53.08, 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 60.01 à 60.06, à la condition que :
- a)** le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b)** le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6104.61-6104.69 Un changement aux sous-positions 6104.61 à 6104.69 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 61.05-61.06 Un changement aux positions 61.05 et 61.06 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6107.11-6107.19 Un changement aux sous-positions 6107.11 à 6107.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08, 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6107.21 **(1)** Un changement à la sous-position 6107.21 des numéros tarifaires 6006.21.10, 6006.22.10, 6006.23.20 ou 6006.24.10, à la condition que le produit, col, poignets, ceinture montée et élastique mis à part, soit entièrement fait de tel tissu et qu'il soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA; ou
- (2)** Un changement à la sous-position 6107.21 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6107.22-6107.99 Un changement aux sous-positions 6107.22 à 6107.99 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6108.11-6108.19 Un changement aux sous-positions 6108.11 à 6108.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6108.21 **(1)** Un changement à la sous-position 6108.21 des numéros tarifaires 6006.21.10, 6006.22.10, 6006.23.20 ou 6006.24.10, à la condition que le produit, ceinture montée, élastique et dentelle mis à part, soit entièrement fait de tel tissu et qu'il soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA; ou
- (2)** Un changement à la sous-position 6108.21 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

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- 6108.22-6108.29 Un changement aux sous-positions 6108.22 à 6108.29 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6108.31 **(1)** Un changement à la sous-position 6108.31 des numéros tarifaires 6006.21.10, 6006.22.10, 6006.23.20 ou 6006.24.10, à la condition que le produit, col, poignets, ceinture montée, élastique et dentelle mis à part, soit entièrement fait de tel tissu et qu'il soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA; ou
(2) Un changement à la sous-position 6108.31 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6108.32-6108.39 Un changement aux sous-positions 6108.32 à 6108.39 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6108.91-6108.99 Un changement aux sous-positions 6108.91 à 6108.99 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 61.09-61.11 Un changement aux positions 61.09 à 61.11 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6112.11-6112.19 Un changement aux sous-positions 6112.11 à 6112.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6112.20 Un changement à la sous-position 6112.20 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54 ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que :
a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
b) s'agissant d'un vêtement des positions 61.01, 61.02, 62.01 ou 62.02 fait de laine, de poils fins, de coton ou de fibres synthétiques, importé comme partie d'une combinaison de ski de la présente sous-position, le tissu à doublure visible visé à la note du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6112.31-6112.49 Un changement aux sous-positions 6112.31 à 6112.49 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 61.13-61.17 Un changement aux positions 61.13 à 61.17 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

DORS/96-26, art. 25, 26(F) et 27 à 29; DORS/2000-86, art. 16; DORS/2002-27, art. 61 à 63 et 99; DORS/2009-188, art. 67 à 70.

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Note 1 : Un changement à l'une ou l'autre des positions ou sous-positions suivantes relativement aux tissus à doublure visible :

51.11 à 51.12, 5208.31 à 5208.59, 5209.31 à 5209.59, 5210.31 à 5210.59, 5211.31 à 5211.59, 5212.13 à 5212.15, 5212.23 à 5212.25, 5407.42 à 5407.44, 5407.52 à 5407.54, 5407.61, 5407.72 à 5407.74, 5407.82 à 5407.84, 5407.92 à 5407.94, 5408.22 à 5408.24 (sauf des numéros tarifaires 5408.22.11, 5408.22.21, 5408.22.29, 5408.23.10, 5408.24.11 ou 5408.24.19), 5408.32 à 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 à 5513.49, 5514.21 à 5515.99, 5516.12 à 5516.14, 5516.22 à 5516.24, 5516.32 à 5516.34, 5516.42

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à 5516.44, 5516.92 à 5516.94, 6001.10, 6001.92, 6005.31 à 6005.44 ou 6006.10 à 6006.44, de toute position à l'extérieur de ce groupe.

Note 2 : Les produits du chapitre 62 seront considérés comme originaires s'ils sont taillés et cousus ou autrement assemblés sur le territoire d'un ou de plusieurs pays ALÉNA et si l'étoffe extérieure, cols et poignets mis à part, est entièrement fabriquée d'au moins un des tissus suivants :

- a) velvétine de la sous-position 5801.23, contenant au moins 85 p. 100 en poids de coton;
- b) velours côtelé de la sous-position 5801.22, contenant au moins 85 p. 100 en poids de coton et plus de 7,5 colonnes par centimètre;
- c) tissus des sous-positions 5111.11 ou 5111.19, si tissés à la main, la largeur du métier étant inférieure à 76 cm, tissés au Royaume-Uni conformément aux règles et règlements de la Harris Tweed Association, Ltd., et certifiés comme tels par l'Association;
- d) tissus de la sous-position 5112.30, pesant au plus 340 grammes par mètre carré, contenant de la laine, pas moins de 20 p. 100 en poids de poils fins et de 15 p. 100 en poids de fibres synthétiques continues; ou
- e) batiste des sous-positions 5513.11 ou 5513.21, en carré, excédant 76 numéros métriques de fils simples, contenant entre 60 et 70 fils de chaîne et duites de trame par centimètre carré, d'un poids ne dépassant pas 110 grammes par mètre carré.

Note 3 : Aux fins de la détermination de l'origine d'un produit de ce chapitre, la règle applicable au produit ne s'applique qu'à la composante qui détermine le classement tarifaire du produit et celle-ci doit satisfaire aux exigences de changement tarifaire énoncées dans la règle s'appliquant au produit. Si la règle exige que le produit satisfasse également aux exigences de changement tarifaire prévues pour les tissus à doublure visible visés à la note 1 du présent chapitre, cette exigence ne s'applique qu'au tissu à doublure visible du corps du vêtement, manches mises à part, qui couvre la surface la plus grande, et ne s'applique pas aux doublures amovibles.

- 6201.11-6201.13 Un changement aux sous-positions 6201.11 à 6201.13 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que :
- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6201.19 Un changement à la sous-position 6201.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6201.91-6201.93 Un changement aux sous-positions 6201.91 à 6201.93 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que :
- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6201.99 Un changement à la sous-position 6201.99 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6202.11-6202.13 Un changement aux sous-positions 6202.11 à 6202.13 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que :
- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6202.19 Un changement à la sous-position 6202.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou

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60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6202.91-6202.93

Un changement aux sous-positions 6202.91 à 6202.93 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que :

- a)** le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b)** le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6202.99

Un changement à la sous-position 6202.99 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6203.11-6203.12

Un changement aux sous-positions 6203.11 et 6203.12 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08, 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que :

- a)** le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b)** le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6203.19

6203.19.90

Un changement au numéro tarifaire 6203.19.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6203.19

Un changement à la sous-position 6203.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que :

- a)** le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b)** le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6203.22-6203.29

Un changement aux sous-positions 6203.22 à 6203.29 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16, 58.01 à 58.02 ou 60.01 à 60.06, à la condition que :

- a)** le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b)** s'agissant d'un vêtement de la position 61.01 ou d'un veston ou d'un blazer de la position 62.03, faits de laine, de poils d'animal fins, de coton ou de fibres synthétiques, importés comme partie d'un ensemble de ces sous-positions, le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6203.31-6203.33

Un changement aux sous-positions 6203.31 à 6203.33 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que :

- a)** le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b)** le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6203.39

6203.39.90

Un changement au numéro tarifaire 6203.39.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

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6203.39	Un changement à la sous-position 6203.39 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que : a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.
6203.41-6203.49	Un changement aux sous-positions 6203.41 à 6203.49 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
6204.11-6204.13	Un changement aux sous-positions 6204.11 à 6204.13 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que : a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.
6204.19	
6204.19.90	Un changement au numéro tarifaire 6204.19.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
6204.19	Un changement à la sous-position 6204.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que : a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.
6204.21-6204.29	Un changement aux sous-positions 6204.21 à 6204.29 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que : a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que b) s'agissant d'un vêtement de la position 62.02, ou d'une veste ou d'une jupe de la position 62.04, faits de laine, de poils fins, de coton ou de fibres synthétiques, importés comme partie d'un ensemble de ces sous-positions, le tissu à doublure visible visé à la note 1 au chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.
6204.31-6204.33	Un changement aux sous-positions 6204.31 à 6204.33 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que : a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.
6204.39	
6204.39.90	Un changement au numéro tarifaire 6204.39.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

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- 6204.39 Un changement à la sous-position 6204.39 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que :
- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6204.41-6204.49 Un changement aux sous-positions 6204.41 à 6204.49 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6204.51-6204.53 Un changement aux sous-positions 6204.51 à 6204.53 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que :
- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6204.59
- 6204.59.90 Un changement au numéro tarifaire 6204.59.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6204.59 Un changement à la sous-position 6204.59 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que :
- a) le produit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
 - b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.
- 6204.61-6204.69 Un changement aux sous-positions 6204.61 à 6204.69 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.
- 6205.20-6205.30 **Note :** Les chemises de coton ou de fibres synthétiques pour hommes ou garçonnets seront considérées comme originaires si elles sont taillées et assemblées sur le territoire d'un ou de plusieurs pays ALÉNA et si l'étoffe extérieure, cols et poignets mis à part, est entièrement fabriquée d'au moins un des tissus suivants :
- a) Tissus des sous-positions 5208.21, 5208.22, 5208.29, 5208.31, 5208.32, 5208.39, 5208.41, 5208.42, 5208.49, 5208.51, 5208.52 ou 5208.59, autres que le sergé à 3 ou 4 fils, y compris le sergé croisé, tissu de la sous-position 5208.59 dont le numéro métrique moyen du fil¹ est supérieur à 135;
 - b) Tissus des sous-positions 5513.11 ou 5513.21, non en carré, contenant plus de 70 fils de chaîne et duites de trame par centimètre carré, dont le numéro métrique moyen du fil est supérieur à 70;
 - c) Tissus des sous-positions 5210.21 ou 5210.31, non en carré, contenant plus de 70 fils de chaîne et duites de trame par centimètre carré, dont le numéro métrique moyen du fil est supérieur à 70;
 - d) Tissus des sous-positions 5208.22 ou 5208.32, non en carré, contenant plus de 75 fils de chaîne et duites de trame par centimètre carré, dont le numéro métrique moyen du fil est supérieur à 65;
 - e) Tissus des sous-positions 5407.81, 5407.82 ou 5407.83, dont le poids n'excède pas 170 grammes par mètre carré, et dont l'armure de ratière est créée à l'aide d'un accessoire à ratière;
 - f) Tissus des sous-positions 5208.42 ou 5208.49, non en carré, contenant plus de 85 fils de chaîne et duites de trame par centimètre carré, dont le numéro métrique moyen du fil est supérieur à 85;
 - g) Tissus de la sous-position 5208.51, en carré, contenant plus de 75 fils de chaîne et duites de trame par centimètre carré, faits de fils simples, et dont le numéro métrique moyen est d'au moins 95;

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h) Tissus de la sous-position 5208.41, en carré, à dessin guingan, comptant au moins 85 fils de chaîne et duites de trame par centimètre carré, faits de fils simples, de numéro métrique moyen d'au moins 95, et caractérisés par un effet à carreaux produit par la variation des couleurs des fils de chaîne et de trame; ou

i) Tissus de la sous-position 5208.41, dont la chaîne est induite de teintures végétales et le fil de trame blanc ou traité avec des teintures végétales, et dont le numéro métrique moyen du fil est supérieur à 65.

Un changement aux sous-positions 6205.20 à 6205.30 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

¹ Aux fins de la présente Note, **numéro moyen des fils**, dans le cas des tissus de coton ou de fibres artificielles, désigne le numéro moyen des fils qui forment le tissu. La longueur du fil est considérée équivalente à la distance couverte par ce même fil dans le tissu, tous les fils coupés étant mesurés comme s'ils étaient continus. Il est tenu compte de la totalité des fils simples contenus dans le tissu, y compris ceux dans les fils retors (ou câblés). La masse doit être mesurée après élimination, par débouillissage ou par tout autre procédé approprié, de tout surplus de produit d'encollage. L'une ou l'autre des formules ci-après peut être utilisée pour calculer le nombre moyen de fils.

$$N = \frac{BYT}{1000}, \frac{100T}{Z'}, \frac{BT}{Z} \text{ où } \frac{ST}{10}$$

où :

N numéro moyen des fils,

B largeur du tissu, en centimètres,

Y nombre de mètres linéaires de tissu par kilogramme,

T nombre total de fils simples par centimètre carré,

S nombre de mètres carrés de tissu par kilogramme,

Z masse, en grammes, par mètre linéaire de tissu,

Z' masse, en grammes, par mètre carré de tissu.

Lorsqu'il comporte des fractions, le résultat est arrondi à l'entier inférieur.

6205.90 Un changement à la sous-position 6205.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

62.06 Un changement à la position 62.06 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16, 58.01 à 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire de l'un ou plusieurs des pays ALÉNA.

6207.11 **Note :** Les caleçons boxeurs de coton pour hommes et garçonnets seront considérés comme originaires s'ils sont taillés et cousus ou autrement assemblés sur le territoire de l'un ou plusieurs des pays ALÉNA et si le tissu à armure toile de l'étoffe extérieure, ceinture montée mise à part, est entièrement fabriqué d'au moins un des tissus suivants :

a) tissu de la sous-position 5208.41, teints en fils, faits de 100 p. 100 de coton, pesant de 95 à 100 grammes par mètre carré, et dont le numéro métrique moyen des fils varie de 37 à 42;

b) tissu de la sous-position 5208.42, teints en fils, faits de 100 p. 100 de coton, pesant au plus 105 grammes par mètre carré, et dont le numéro métrique moyen des fils varie de 47 à 53;

c) tissu de la sous-position 5208.51, imprimés, faits de 100 p. 100 de coton, pesant de 93 à 97 grammes par mètre carré, et dont le numéro métrique moyen des fils varie de 38 à 42;

d) tissu de la sous-position 5208.52, imprimés, faits de 100 p. 100 de coton, pesant de 112 à 118 grammes par mètre carré, et dont le numéro métrique moyen des fils varie de 38 à 42;

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- e)** *tissus de la sous-position 5210.11, écrus, faits de 51 à 60 p. 100 de coton et de 49 à 40 p. 100 de polyester, pesant de 100 à 112 grammes par mètre carré, et dont le numéro métrique moyen des fils varie de 55 à 65;*
- f)** *tissus de la sous-position 5210.41, teints en fils, faits de 51 à 60 p. 100 de coton et de 49 à 40 p. 100 de polyester, pesant de 77 à 82 grammes par mètre carré, et dont le numéro métrique moyen des fils varie de 43 à 48;*
- g)** *tissus de la sous-position 5210.41, teints en fils, faits de 51 à 60 p. 100 de coton et de 49 à 40 p. 100 de polyester, pesant de 85 à 90 grammes par mètre carré, et dont le numéro métrique moyen des fils varie de 69 à 75;*
- h)** *tissus de la sous-position 5210.51, imprimés, faits de 51 à 60 p. 100 de coton et de 49 à 40 p. 100 de polyester, pesant de 107 à 113 grammes par mètre carré, et dont le numéro métrique moyen des fils varie de 33 à 37;*
- i)** *tissus de la sous-position 5210.51, imprimés, faits de 51 à 60 p. 100 de coton et de 49 à 40 p. 100 de polyester, pesant de 92 à 98 grammes par mètre carré, et dont le numéro métrique moyen des fils varie de 43 à 48; ou*
- j)** *tissus de la sous-position 5210.51, imprimés, faits de 51 à 60 p. 100 de coton et de 49 à 40 p. 100 de polyester, pesant de 105 à 112 grammes par mètre carré, et dont le numéro métrique moyen des fils varie de 50 à 60.*

Un changement à la sous-position 6207.11 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16, 58.01 à 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire de l'un ou plusieurs des pays ALÉNA.

6207.19-6207.99

Un changement aux sous-positions 6207.19 à 6207.99 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16, 58.01 à 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire de l'un ou plusieurs des pays ALÉNA.

62.08-62.10

Un changement aux positions 62.08 à 62.10 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16, 58.01 à 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire de l'un ou plusieurs des pays ALÉNA.

6211.11-6211.12

Un changement aux sous-positions 6211.11 à 6211.12 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6211.20

Un changement à la sous-position 6211.20 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54 ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que :

- a)** le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b)** s'agissant d'un vêtement des positions 61.01, 61.02, 62.01 ou 62.02, fait de laine, de poils fins, de coton ou de fibres synthétiques, importé comme partie d'une combinaison de ski de la présente sous-position, le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6211.32-6211.49

Un changement aux sous-positions 6211.32 à 6211.49 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, du chapitre 54 ou des positions 55.08 à 55.16, 58.01 à 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6212.10

Un changement à la sous-position 6212.10 de tout autre chapitre, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6212.20-6212.90

Un changement aux sous-positions 6212.20 à 6212.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

62.13-62.17

Un changement aux positions 62.13 à 62.17 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou

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60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

DORS/96-26, art. 30 et 31(F); DORS/2000-86, art. 17; DORS/2002-27, art. 64 à 66 et 99; DORS/2009-188, art. 71 à 74; DORS/2009-189, art. 10.

Chapitre 63 **Autres articles textiles confectionnés; assortiments; friperie et chiffons**

Note : Aux fins de la détermination de l'origine d'un produit de ce chapitre, la règle applicable à ce produit ne s'applique qu'à la composante qui détermine le classement tarifaire du produit et celle-ci doit satisfaire aux exigences de changement tarifaire énoncées dans la règle s'appliquant au produit.

63.01-63.02 Un changement aux positions 63.01 et 63.02 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, des chapitres 54 à 55, ou des positions 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit taillé (ou façonné) ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

63.03

6303.92.10 Un changement au numéro tarifaire 6303.92.10 de fils entièrement de polyester, autres que partiellement étirés, titrant pas moins de 75 décitex mais pas plus de 80 décitex, et ayant 24 filaments par fil, des sous-positions 5402.44 ou 5402.47 ou du numéro tarifaire 5402.52.10 ou de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 à 53.08 ou 53.10 à 53.11, des chapitres 54 à 55, ou des positions 58.01 à 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

63.03 Un changement à la position 63.03 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, des chapitres 54 et 55, ou des positions 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

63.04-63.10 Un changement aux positions 63.04 à 63.10 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, des chapitres 54 et 55, ou des positions 58.01 et 58.02 ou 60.01 à 60.06, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

DORS/96-26, art. 32(F); DORS/2002-27, art. 67 et 99; DORS/2009-188, art. 75.

SECTION XII

Chaussures, coiffures, parapluies, parasols, cannes, fouets, cravaches et leurs parties; plumes apprêtées et articles en plumes, fleurs artificielles; ouvrages en cheveux

(chapitres 64-67)

Chapitre 64 **Chaussures, guêtres et articles analogues; parties de ces objets**

64.01-64.05 Un changement aux positions 64.01 à 64.05 de toute position à l'extérieur de ce groupe, sauf de la sous-position 6406.10, à la condition que la teneur en valeur régionale ne soit pas inférieure à 55 p. 100 selon la méthode du coût net.

6406.10 Un changement à la sous-position 6406.10 de toute autre sous-position, sauf des positions 64.01 à 64.05, à la condition que la teneur en valeur régionale ne soit pas inférieure à 55 p. 100 selon la méthode du coût net.

6406.20-6406.99 Un changement aux sous-positions 6406.20 à 6406.99 de tout autre chapitre.

DORS/2002-27, art. 99.

Chapitre 65 **Coiffures et parties de coiffures**

65.01-65.02 Un changement aux positions 65.01 et 65.02 de tout autre chapitre.

Chapitre 65

Coiffures et parties de coiffures

65.04-65.07 Un changement aux positions 65.04 à 65.07 de toute position à l'extérieur de ce groupe.
DORS/2002-27, art. 99; DORS/2009-188, art. 76.

Chapitre 66

Parapluies, ombrelles, parasols, cannes, cannes-sièges, fouets, cravaches et leurs parties

66.01 Un changement à la position 66.01 de toute autre position, sauf d'une combinaison :
a) de la sous-position 6603.20; et
b) des positions 39.20, 39.21, 50.07, 51.11 à 51.13, 52.08 à 52.12, 53.09 à 53.11, 54.07, 54.08, 55.12 à 55.16, 56.02, 56.03, 58.01 à 58.11, 59.01 à 59.11, 60.01 à 60.06.

66.02 Un changement à la position 66.02 de toute autre position.

66.03 Un changement à la position 66.03 de tout autre chapitre.

DORS/2002-27, art. 68 et 99.

Chapitre 67

Plumes et duvet apprêtés et articles en plumes ou en duvet; fleurs artificielles; ouvrages en cheveux

67.01 **(1)** Un changement à la position 67.01 de toute autre position; ou
(2) Un changement à une marchandise en plumes ou en duvet de la position 67.01 de cette position ou de toute autre position.

67.02-67.04 Un changement aux positions 67.02 à 67.04 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

DORS/2002-27, art. 99; DORS/2006-131, art. 8.

SECTION XIII

Ouvrages en pierres, plâtre, ciment, amiante, mica ou matières analogues; produits céramiques; verre et ouvrages en verre (chapitres 68-70)

Chapitre 68

Ouvrages en pierres, plâtre, ciment, amiante, mica ou matières analogues

68.01-68.11 Un changement aux positions 68.01 à 68.11 de tout autre chapitre.

6812.80 **(1)** Un changement aux vêtements, accessoires du vêtement, chaussures et coiffures de la sous-position 6812.80 de toute autre sous-position;
(2) Un changement aux fibres de crocidolite travaillées ou aux mélanges à base de crocidolite ou à base de crocidolite et de carbonate de magnésium de la sous-position 6812.80 de tout autre chapitre;
(3) Un changement aux fils de la sous-position 6812.80 de tout autre produit de la sous-position 6812.80 ou de toute autre sous-position;
(4) Un changement aux cordes ou cordons, tressés ou non, de la sous-position 6812.80 de tout autre produit de la sous-position 6812.80 ou de toute autre sous-position, sauf des tissus ou étoffes de bonneterie de la sous-position 6812.80;
(5) Un changement aux tissus ou étoffes de bonneterie de la sous-position 6812.80 de tout autre produit de la sous-position 6812.80 ou de toute autre sous-position, sauf des cordes ou cordons, tressés ou non, de la sous-position 6812.80; ou
(6) Un changement à tout autre produit de la sous-position 6812.80 des fibres de crocidolite travaillées ou des mélanges à base de crocidolite et de carbonate de magnésium, des fils, des cordes ou cordons, tressés ou non, ou des tissus ou étoffes de bonneterie de la sous-position 6812.80 ou de toute autre sous-position.

6812.91 Un changement à la sous-position 6812.91 de toute autre sous-position.

Chapitre 68

Ouvrages en pierres, plâtre, ciment, amiante, mica ou matières analogues

6812.92-6812.99

(1) Un changement aux fibres d'amiante travaillées ou aux mélanges à base d'amiante ou à base d'amiante et de carbonate de magnésium de la sous-position 6812.99 de tout autre chapitre;

(2) Un changement aux fils de la sous-position 6812.99 de tout autre produit de la sous-position 6812.99 ou de toute autre sous-position;

(3) Un changement aux cordes ou cordons, tressés ou non, de la sous-position 6812.99 de tout autre produit de la sous-position 6812.99 ou de toute autre sous-position, sauf des tissus ou étoffes de bonneterie de la sous-position 6812.99;

(4) Un changement aux tissus ou étoffes de bonneterie de la sous-position 6812.99 de tout autre produit de la sous-position 6812.99 ou de toute autre sous-position, sauf des cordes ou cordons, tressés ou non, de la sous-position 6812.99; ou

(5) Un changement à tout autre produit des sous-positions 6812.92 à 6812.99 de fibres d'amiante travaillées ou des mélanges à base d'amiante ou à base d'amiante et de carbonate de magnésium, des fils, des cordes ou cordons, tressés ou non, des tissus ou étoffes de bonneterie de la sous-position 6812.99 ou de toute sous-position à l'extérieur de ce groupe.

68.13

Un changement à la position 68.13 de toute autre position.

68.14-68.15

Un changement aux positions 68.14 et 68.15 de tout autre chapitre.

DORS/96-26, art. 33(A); DORS/2002-27, art. 69 et 99; DORS/2009-188, art. 77.

Chapitre 69

Produits céramiques

69.01-69.14

Un changement aux positions 69.01 à 69.14 de tout autre chapitre.

DORS/2002-27, art. 99.

Chapitre 70

Verre et ouvrages en verre

70.01

Un changement à la position 70.01 de toute autre position.

7002.10

Un changement à la sous-position 7002.10 de toute autre position.

7002.20

Un changement à la sous-position 7002.20 de tout autre chapitre.

7002.31

Un changement à la sous-position 7002.31 de toute autre position.

7002.32-7002.39

Un changement aux sous-positions 7002.32 à 7002.39 de tout autre chapitre.

70.03-70.09

Un changement aux positions 70.03 à 70.09 de toute position à l'extérieur de ce groupe.

70.10-70.20

Un changement aux positions 70.10 à 70.20 de toute autre position, sauf des positions 70.07 à 70.20.

DORS/2002-27, art. 99; DORS/2006-131, art. 9.

SECTION XIV

Perles fines ou de culture, pierres gemmes ou similaires, métaux précieux, plaqués ou doublés de métaux précieux et ouvrages en ces matières; bijouterie de fantaisie; monnaies

(chapitre 71)

Chapitre 71

Perles fines ou de culture, pierres gemmes ou similaires, métaux précieux, plaqués ou doublés de métaux précieux et ouvrages en ces matières; bijouterie de fantaisie; monnaies (chapitre 71)

71.01-71.05

Un changement aux positions 71.01 à 71.05 de tout autre chapitre.

Chapitre 71	Perles fines ou de culture, pierres gemmes ou similaires, métaux précieux, plaqués ou doublés de métaux précieux et ouvrages en ces matières; bijouterie de fantaisie; monnaies (chapitre 71)
7106.10-7106.92	(1) Un changement aux sous-positions 7106.10 à 7106.92 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 7106.91, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que les matières non originaires soient séparées ou alliées par procédé électrolytique, thermique ou chimique.
71.07	Un changement à la position 71.07 de tout autre chapitre.
7108.11-7108.20	(1) Un changement aux sous-positions 7108.11 à 7108.20 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 7108.12, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que les matières non originaires soient séparées ou alliées par procédé électrolytique, thermique ou chimique.
71.09	Un changement à la position 71.09 de tout autre chapitre.
7110.11-7110.49	Un changement aux sous-positions 7110.11 à 7110.49 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
71.11	Un changement à la position 71.11 de tout autre chapitre.
71.12	Un changement à la position 71.12 de toute autre position.
71.13-71.18	Un changement aux positions 71.13 à 71.18 de toute position à l'extérieur de ce groupe.

DORS/96-26, art. 34; DORS/2002-27, art. 99; DORS/2003-24, art. 5; DORS/2005-8, art. 5.

SECTION XV

Métaux communs et ouvrages en ces métaux (chapitres 72-83)

Chapitre 72	Fonte, fer et acier
72.01	Un changement à la position 72.01 de tout autre chapitre.
7202.11-7202.60	Un changement aux sous-positions 7202.11 à 7202.60 de tout autre chapitre.
7202.70	Un changement à la sous-position 7202.70 de tout autre chapitre, sauf de la sous-position 2613.10.
7202.80-7202.99	Un changement aux sous-positions 7202.80 à 7202.99 de tout autre chapitre.
72.03-72.05	Un changement aux positions 72.03 à 72.05 de tout autre chapitre.
72.06-72.07	Un changement aux positions 72.06 et 72.07 de toute position à l'extérieur de ce groupe.
72.08-72.16	Un changement aux positions 72.08 à 72.16 de toute position à l'extérieur de ce groupe.
72.17	Un changement à la position 72.17 de toute autre position, sauf des positions 72.13 à 72.15.
72.18-72.22	Un changement aux positions 72.18 à 72.22 de toute position à l'extérieur de ce groupe.
72.23	Un changement à la position 72.23 de toute autre position, sauf des positions 72.21 et 72.22.
72.24-72.28	Un changement aux positions 72.24 à 72.28 de toute position à l'extérieur de ce groupe.
72.29	Un changement à la position 72.29 de toute autre position, sauf des positions 72.27 et 72.28.

DORS/2002-27, art. 99.

Chapitre 73	Ouvrages en fonte, fer ou acier
73.01-73.03	Un changement aux positions 73.01 à 73.03 de tout autre chapitre.

Chapitre 73	Ouvrages en fonte, fer ou acier
7304.11-7304.39	Un changement aux sous-positions 7304.11 à 7304.39 de tout autre chapitre.
7304.41	
7304.41.11, 7304.41.19	Un changement aux numéros tarifaires 7304.41.11 ou 7304.41.19 de la sous-position 7304.49 ou de tout autre chapitre.
7304.41	Un changement à la sous-position 7304.41 de tout autre chapitre.
7304.49-7304.90	Un changement aux sous-positions 7304.49 à 7304.90 de tout autre chapitre.
73.05-73.07	Un changement aux positions 73.05 à 73.07 de tout autre chapitre.
73.08	Un changement à la position 73.08 de toute autre position, sauf les changements effectués sur les profilés de la position 72.16 par l'utilisation des procédés suivants : <ul style="list-style-type: none">a) perçage, poinçonnage, entaillage, coupage, cintrage ou moulage, effectués individuellement ou combinés;b) ajout d'accessoires fixés ou soudés pour la construction mixte;c) ajout d'accessoires destinés à faciliter la manutention;d) ajout d'accessoires soudés ou fixés ou de connecteurs à des profilés en H ou en I, à la condition que la dimension des accessoires soudés ou fixés, ou des connecteurs, ne soit pas plus grande que la distance entre les surfaces intérieures des ailes de ces profilés;e) peinture, galvanisation ou tout autre revêtement; ouf) ajout d'une simple plaque de base sans élément de renforcement, individuellement ou combiné au perçage, au poinçonnage, à l'entaillage ou au coupage, pour créer un article pouvant servir de colonne.
73.09-73.11	Un changement aux positions 73.09 à 73.11 de toute position à l'extérieur de ce groupe.
73.12-73.14	Un changement aux positions 73.12 à 73.14 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
7315.11-7315.12	(1) Un changement aux sous-positions 7315.11 et 7315.12 de toute autre position; ou (2) Un changement aux sous-positions 7315.11 et 7315.12 de la sous-position 7315.19, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
7315.19	Un changement à la sous-position 7315.19 de toute autre position.
7315.20-7315.89	(1) Un changement aux sous-positions 7315.20 à 7315.89 de toute autre position; ou (2) Un changement aux sous-positions 7315.20 à 7315.89 de la sous-position 7315.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
7315.90	Un changement à la sous-position 7315.90 de toute autre position.
73.16	Un changement à la position 73.16 de toute autre position, sauf des positions 73.12 ou 73.15.
73.17-73.18	Un changement aux positions 73.17 et 73.18 de toute position à l'extérieur de ce groupe.
73.19-73.20	Un changement aux positions 73.19 et 73.20 de toute position à l'extérieur de ce groupe.
7321.11	
7321.11.10	Un changement au numéro tarifaire 7321.11.10 de toute autre sous-position, sauf des numéros tarifaires 7321.90.21, 7321.90.22 ou 7321.90.23.
7321.11	(1) Un changement à la sous-position 7321.11 de toute autre position; ou

Chapitre 73

Ouvrages en fonte, fer ou acier

- (2)** Un changement à la sous-position 7321.11 de la sous-position 7321.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 7321.12-7321.89 **(1)** Un changement aux sous-positions 7321.12 à 7321.89 de toute autre position; ou
(2) Un changement aux sous-positions 7321.12 à 7321.89 de la sous-position 7321.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 7321.90
7321.90.21 Un changement au numéro tarifaire 7321.90.21 de tout autre numéro tarifaire.
7321.90.22 Un changement au numéro tarifaire 7321.90.22 de tout autre numéro tarifaire.
7321.90.23 Un changement au numéro tarifaire 7321.90.23 de tout autre numéro tarifaire.
7321.90 Un changement à la sous-position 7321.90 de toute autre position.
73.22-73.23 Un changement aux positions 73.22 et 73.23 de toute position à l'extérieur de ce groupe.
7324.10-7324.29 **(1)** Un changement aux sous-positions 7324.10 à 7324.29 de toute autre position; ou
(2) Un changement aux sous-positions 7324.10 à 7324.29 de la sous-position 7324.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 7324.90 Un changement à la sous-position 7324.90 de toute autre position.
73.25-73.26 Un changement aux positions 73.25 à 73.26 de toute position à l'extérieur de ce groupe.
DORS/96-26, art. 35 et 36; DORS/2000-86, art. 18 à 22; DORS/2002-27, art. 99; DORS/2009-188, art. 78 et 79.

Chapitre 74

Cuivre et ouvrages en cuivre

- 74.01-74.03 **(1)** Un changement aux positions 74.01 à 74.03 de toute autre position, y compris une autre position à l'intérieur de ce groupe, sauf de la position 74.04; ou
(2) Un changement aux positions 74.01 à 74.03 de la position 74.04, qu'il y ait ou non également un changement de toute autre position, y compris une autre position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 74.04 Aucun changement nécessaire de classement tarifaire à la position 74.04, à la condition que les déchets et débris soient conformes à l'alinéa 4(1)i) du présent règlement.
- 74.05-74.07 **(1)** Un changement aux positions 74.05 à 74.07 de tout autre chapitre; ou
(2) Un changement aux positions 74.05 à 74.07 des positions 74.01 ou 74.02 ou des numéros tarifaires 7404.00.10, 7404.00.20 ou 7404.00.91, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.
- 7408.11
7408.11.11, **(1)** Un changement aux numéros tarifaires 7408.11.11 ou 7407.11.12 de tout autre chapitre; ou

Chapitre 74	Cuivre et ouvrages en cuivre
7408.11.12	(2) Un changement aux numéros tarifaires 7408.11.11 ou 7408.11.12 des positions 74.01 ou 74.02 ou des numéros tarifaires 7404.00.10, 7404.00.20 ou 7404.00.91, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisé.
7408.11	Un changement à la sous-position 7408.11 de toute autre position, sauf de la position 74.07.
7408.19-7408.29	Un changement aux sous-positions 7408.19 à 7408.29 de toute autre position, sauf de la position 74.07.
74.09	Un changement à la position 74.09 de toute autre position.
74.10	Un changement à la position 74.10 de toute autre position, sauf de la position 74.09.
74.11	Un changement à la position 74.11 de toute autre position, sauf des numéros tarifaires 7407.10.11, 7407.10.12, 7407.21.21, 7407.21.22, 7407.29.21, 7407.29.29 ou 7407.29.90 ou de la position 74.09.
74.12	Un changement à la position 74.12 de toute autre position, sauf de la position 74.11.
74.13	(1) Un changement à la position 74.13 de toute autre position, sauf des positions 74.07 et 74.08; ou (2) Un changement à la position 74.13 des positions 74.07 et 74.08, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
74.15-74.18	Un changement aux positions 74.15 à 74.18 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
7419.10	Un changement à la sous-position 7419.10 de toute autre position, sauf de la position 74.07.
7419.91	Un changement à la sous-position 7419.91 de toute autre position.
7419.99	(1) Un changement aux toiles (y compris les toiles continues ou sans fin), grillages ou tôles et bandes déployées de la sous-position 7419.99 de tout autre produit de la sous-position 7419.99 ou de toute autre position; (2) Un changement aux ressorts de la sous-position 7419.99 de tout autre produit de la sous-position 7419.99 ou de toute autre position; (3) Un changement aux appareils non électriques de cuisson ou de chauffage, des types servant à des usages domestiques, et à leurs parties de la sous-position 7419.99 de tout autre produit de la sous-position 7419.99 ou de toute autre position; ou (4) Un changement à tout autre produit de la sous-position 7419.99 des toiles (y compris les toiles continues ou sans fin), grillages, tôles et bandes déployées, ressorts ou appareils non électriques de cuisson ou de chauffage, des types servant à des usages domestiques, et de leurs parties de la sous-position 7419.99 ou de toute autre position.

DORS/96-26, art. 37(F) et 38(A); DORS/2000-86, art. 23 à 26; DORS/2002-27, art. 99; DORS/2006-131, art. 10; DORS/2009-188, art. 80 à 82.

Chapitre 75	Nickel et ouvrages en nickel
75.01-75.04	Un changement aux positions 75.01 à 75.04 de tout autre chapitre.
75.05	Un changement à la position 75.05 de toute autre position.
75.06	
7506.10.10	Un changement au numéro tarifaire 7506.10.10 de tout autre numéro tarifaire.
7506.20.10	Un changement au numéro tarifaire 7506.20.10 de tout autre numéro tarifaire.
75.06	Un changement à la position 75.06 de toute autre position.
75.07-75.08	Un changement aux positions 75.07 et 75.08 de toute position à l'extérieur de ce groupe.

DORS/2000-86, art. 27 et 28; DORS/2002-27, art. 99.

Chapitre 76	Aluminium et ouvrages en aluminium
76.01	Un changement à la position 76.01 de tout autre chapitre.
76.02	Un changement à la position 76.02 de toute autre position.
76.03	Un changement à la position 76.03 de tout autre chapitre.
76.04	Un changement à la position 76.04 de toute autre position.
76.05	Un changement à la position 76.05 de toute autre position, sauf de la position 76.04 ou 76.06.
76.06	Un changement à la position 76.06 de toute autre position.
76.07	Un changement à la position 76.07 de toute autre position.
76.08-76.09	Un changement aux positions 76.08 et 76.09 de toute position à l'extérieur de ce groupe.
76.10-76.13	Un changement aux positions 76.10 à 76.13 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
76.14	Un changement à la position 76.14 de toute autre position, sauf des positions 76.04 et 76.05.
76.15-76.16	Un changement aux positions 76.15 et 76.16 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

DORS/2002-27, art. 99; DORS/2009-189, art. 11.

Chapitre 78	Plomb et ouvrages en plomb
78.01-78.02	Un changement aux positions 78.01 et 78.02 de tout autre chapitre.
7804.11-7804.20	(1) Un changement aux sous-positions 7804.11 à 7804.20 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe; ou (2) Un changement aux feuilles d'une épaisseur n'excédant pas 0,15 mm (support non-compris) de la sous-position 7804.11 de cette sous-position, qu'il y ait ou non également un changement de toute autre sous-position.
78.06	(1) Un changement aux barres, profilés ou fils de la position 78.06 de tout autre produit de la position 78.06 ou de toute autre position; (2) Un changement aux fils de la position 78.06 des barres ou profilés de la position 78.06, qu'il y ait ou non également un changement de toute autre position, à la condition que, si une barre est utilisée, sa section transversale soit réduite d'au moins 50 p. 100; (3) Un changement aux tubes, tuyaux ou accessoires de tuyauterie de la position 78.06 de tout autre produit de la position 78.06 ou de toute autre position; ou (4) Un changement à tout autre produit de la position 78.06 des barres, profilés, fils, tubes, tuyaux ou accessoires de tuyauterie de la position 78.06 ou de toute autre position.

DORS/2002-27, art. 99; DORS/2006-131, art. 11; DORS/2009-188, art. 83 et 84.

Chapitre 79	Zinc et ouvrages en zinc
79.01-79.02	Un changement aux positions 79.01 à 79.02 de tout autre chapitre.
7903.10	Un changement à la sous-position 7903.10 de tout autre chapitre.
7903.90	Un changement à la sous-position 7903.90 de toute autre position.
79.04	(1) Un changement à la position 79.04 de toute autre position; ou (2) Un changement aux fils de la position 79.04 de cette position, qu'il y ait ou non également un changement de toute autre position, à la condition que, si une barre est utilisée, sa section transversale soit réduite d'au moins 50 p. 100.
79.05	(1) Un changement à la position 79.05 de toute autre position; ou (2) Un changement aux feuilles d'une épaisseur n'excédant pas 0,15 mm (support non-compris) de la position 79.05 de cette position, qu'il y ait ou non également un changement de toute autre position.

Chapitre 79

Zinc et ouvrages en zinc

- 79.07 (1) Un changement aux tubes, tuyaux ou accessoires de tuyauterie de la position 79.07 de tout autre produit de la position 79.07 ou de toute autre position; ou
- (2) Un changement à toute autre produit de la position 79.07 des tubes, tuyaux ou accessoires de tuyauterie de la position 79.07 ou de toute autre position.

DORS/2002-27, art. 99; DORS/2006-131, art. 12; DORS/2009-188, art. 85.

Chapitre 80

Étain et ouvrages en étain

- 80.01-80.02 Un changement aux positions 80.01 et 80.02 de tout autre chapitre.
- 80.03 (1) Un changement à la position 80.03 de toute autre position; ou
- (2) Un changement aux fils de la position 80.03 de cette position, qu'il y ait ou non également un changement de toute autre position, à la condition que, si une barre est utilisée, sa section transversale soit réduite d'au moins 50 p. 100.
- 80.07 (1) Un changement aux tôles, bandes ou feuilles, d'une épaisseur de plus de 0,2 mm, de la position 80.07 de tout autre produit de la position 80.07 ou de toute autre position;
- (2) Un changement aux feuilles et bandes minces, d'une épaisseur n'excédant pas 0,2 mm, poudres et paillettes de la position 80.07 de tout autre produit de la position 80.07 ou de toute autre position;
- (3) Un changement aux tubes, tuyaux ou accessoires de tuyauterie de la position 80.07 de tout autre produit de la position 80.07 ou de toute autre position; ou
- (4) Un changement à tout autre produit de la position 80.07 des tôles, bandes ou feuilles, d'une épaisseur de plus de 0,2 mm, des feuilles et bandes minces, d'une épaisseur n'excédant pas 0,2 mm, des poudres, paillettes, tubes, tuyaux ou accessoires de tuyauterie de la position 80.07 ou de toute autre position.

DORS/2002-27, art. 99; DORS/2006-131, art. 13; DORS/2009-188, art. 86.

Chapitre 81

Autres métaux communs; cermets; ouvrages en ces matières

- 8101.10-8101.97 Un changement aux sous-positions 8101.10 à 8101.97 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 8101.99 (1) Un changement aux barres, autres que celles simplement obtenues par frittage, profilés, tôles, bandes ou feuilles de la sous-position 8101.99 de tout autre produit de la sous-position 8101.99 ou de toute autre sous-position; ou
- (2) Un changement à tout autre produit de la sous-position 8101.99 des barres, autres que celles simplement obtenues par frittage, profilés, tôles, bandes ou feuilles de la sous-position 8101.99 ou de toute autre sous-position.
- 8102.10-8110.90 Un changement aux sous-positions 8102.10 à 8110.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 81.11 (1) Un changement aux poudres de manganèse ou ouvrages en manganèse de la position 81.11 de toute autre marchandise de la position 81.11; ou
- (2) Un changement à toute autre marchandise de la position 81.11 de toute autre position.
- 8112.12-8112.59 Un changement aux sous-positions 8112.12 à 8112.59 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 8112.92 (1) Un changement au germanium de la sous-position 8112.92 de tout autre produit de la sous-position 8112.92 ou de toute autre sous-position;
- (2) Un changement au vanadium de la sous-position 8112.92 de tout autre produit de la sous-position 8112.92 ou de toute autre sous-position; ou
- (3) Un changement à tout autre produit de la sous-position 8112.92 du germanium ou vanadium de la sous-position 8112.92 ou de toute autre sous-position.
- 8112.99 (1) Un changement au germanium de la sous-position 8112.99 de tout autre produit de la sous-position 8112.99 ou de toute autre sous-position;

Chapitre 81

Autres métaux communs; cermets; ouvrages en ces matières

(2) Un changement au vanadium de la sous-position 8112.99 de tout autre produit de la sous-position 8112.99 ou de toute autre sous-position; ou

(3) Un changement à toute autre produit de la sous-position 8112.99 du germanium ou vanadium de la sous-position 8112.99 ou de toute autre sous-position.

81.13 Un changement à la position 81.13 de toute autre position.

DORS/96-26, art. 39(F); DORS/2002-27, art. 70 à 80 et 99; DORS/2006-131, art. 14; DORS/2009-188, art. 87 et 88.

Chapitre 82

Outils et outillage, articles de coutellerie et couverts de table, en métaux communs; parties de ces articles, en métaux communs

82.01 Un changement à la position 82.01 de tout autre chapitre.

8202.10-8202.20 Un changement aux sous-positions 8202.10 à 8202.20 de tout autre chapitre.

8202.31 **(1)** Un changement à la sous-position 8202.31 de tout autre chapitre; ou

(2) Un changement à la sous-position 8202.31 de la sous-position 8202.39, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8202.39-8202.99 Un changement aux sous-positions 8202.39 à 8202.99 de tout autre chapitre.

82.03-82.06 Un changement aux positions 82.03 à 82.06 de tout autre chapitre.

8207.13 **(1)** Un changement à la sous-position 8207.13 de tout autre chapitre; ou

(2) Un changement à la sous-position 8207.13 de la sous-position 8207.19, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8207.19-8207.90 Un changement aux sous-positions 8207.19 à 8207.90 de tout autre chapitre.

82.08-82.10 Un changement aux positions 82.08 à 82.10 de tout autre chapitre.

8211.10 Un changement à la sous-position 8211.10 de tout autre chapitre.

8211.91-8211.93 **(1)** Un changement aux sous-positions 8211.91 à 8211.93 de tout autre chapitre; ou

(2) Un changement aux sous-positions 8211.91 à 8211.93 de la sous-position 8211.95, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8211.94-8211.95 Un changement aux sous-positions 8211.94 à 8211.95 de tout autre chapitre.

82.12-82.15 Un changement aux positions 82.12 à 82.15 de tout autre chapitre.

DORS/97-206, art. 9; DORS/2002-27, art. 99.

Chapitre 83

Ouvrage divers en métaux communs

8301.10-8301.50 **(1)** Un changement aux sous-positions 8301.10 à 8301.50 de tout autre chapitre; ou

(2) Un changement aux sous-positions 8301.10 à 8301.50 de la sous-position 8301.60, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

Chapitre 83	Ouvrage divers en métaux communs
8301.60-8301.70	Un changement aux sous-positions 8301.60 à 8301.70 de tout autre chapitre.
83.02-83.04	Un changement aux positions 83.02 à 83.04 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
8305.10-8305.20	(1) Un changement aux sous-positions 8305.10 à 8305.20 de tout autre chapitre; ou (2) Un changement aux sous-positions 8305.10 à 8305.20 de la sous-position 8305.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8305.90	Un changement à la sous-position 8305.90 de toute autre position.
83.06-83.07	Un changement aux positions 83.06 et 83.07 de tout autre chapitre.
8308.10-8308.20	(1) Un changement aux sous-positions 8308.10 à 8308.20 de tout autre chapitre; ou (2) Un changement aux sous-positions 8308.10 à 8308.20 de la sous-position 8308.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8308.90	Un changement à la sous-position 8308.90 de toute autre position.
83.09-83.10	Un changement aux positions 83.09 et 83.10 de tout autre chapitre.
8311.10-8311.30	(1) Un changement aux sous-positions 8311.10 à 8311.30 de tout autre chapitre; ou (2) Un changement aux sous-positions 8311.10 à 8311.30 de la sous-position 8311.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8311.90	Un changement à la sous-position 8311.90 de toute autre position.

DORS/96-26, art. 40(A); DORS/2002-27, art. 99.

SECTION XVI

Machines et appareils; matériel électrique et leurs parties; appareils d'enregistrement ou de reproduction du son, appareils d'enregistrement ou de reproduction des images et du son en télévision, et parties et accessoires de ces appareils (chapitres 84-85)

Chapitre 84 Réacteurs nucléaires, chaudières, machines, appareils et engins mécaniques; parties de ces machines ou appareils

Note 1 : Au sens du présent chapitre, l'expression **assemblage de circuits imprimés** s'entend d'un produit comportant au moins un circuit imprimé de la position 85.34 formé d'au moins un élément actif, avec ou sans éléments passifs. Pour l'application de la présente note, **éléments actifs** s'entend des diodes, transistors et dispositifs similaires à semi-conducteurs, photosensibles ou non, de la position 85.41 et des circuits de la position 85.42 et des micro-assemblages électroniques des positions 85.43 ou 85.48.

Chapitre 84

Réacteurs nucléaires, chaudières, machines, appareils et engins mécaniques; parties de ces machines ou appareils

Note 2 : Aux fins de la sous-position 8471.49, l'origine de chaque unité présentée dans un système est déterminée selon la règle qui serait applicable à chaque unité si elle était présentée séparément et le taux de droit applicable à chaque unité présentée est :

- a) dans le cas du Mexique, le taux qui serait applicable à une telle unité si elle était présentée séparément;
- b) dans le cas du Canada et des États-Unis, le taux applicable à chaque unité en vertu du numéro tarifaire approprié à l'intérieur de la sous-position 8471.49.

Aux fins de la présente note, l'expression **unité présentée dans un système** s'entend :

- a) d'une unité distincte visée à la note 5(B) du chapitre 84 du Système harmonisé;
- b) de toute autre machine distincte qui est présentée et classée avec un système dans la sous-position 8471.49.

Note 3 : Ce qui suit représente les parties des produits de la sous-position 8443.31 ou 8443.32 :

- a) les ensembles de contrôle ou de commande comprenant au moins deux des éléments suivants : assemblage de circuits imprimés, disque dur ou souple (disquette), clavier, interface utilisateur;
- b) les ensembles de source d'éclairage comprenant au moins deux des éléments suivants : diode électroluminescente, laser à gaz, ensemble de miroir polygonal, moulage de métal commun;
- c) les ensembles d'imagerie laser comprenant au moins deux des éléments suivants : courroie ou cylindre de photoréception, réserve de vireur, distributeur de vireur, module de charge/décharge, module de nettoyage;
- d) les ensembles de fixation d'image comprenant au moins deux des éléments suivants : fixeur, rouleau presseur, élément chauffant, distributeur d'huile, module de nettoyage, commande électrique;
- e) les ensembles de marquage au jet d'encre comprenant au moins deux des éléments suivants : tête d'impression thermique, distributeur d'encre, buse et réservoir, chauffe-encre;
- f) les ensembles de maintenance/étanchéité comprenant au moins deux des éléments suivants : élément de vide, capot du distributeur de jet d'encre, bloc d'étanchéité, purgeur;
- g) les ensembles de transport du papier comprenant au moins deux des éléments suivants : courroie de transport du papier, rouleau presseur, barre d'impression, chariot, rouleau tracteur, réserve de papier, plateau de sortie;
- h) les ensembles de transfert thermique comprenant au moins deux des éléments suivants : tête d'impression thermique, module de nettoyage, rouleau débiteur ou récepteur;
- i) les ensembles d'imagerie ionographique comprenant au moins deux des éléments suivants : unité de production et d'émission d'ions, unité d'apport d'air, carte de circuits imprimés, courroie ou cylindre de réception des charges, réserve de vireur, distributeur de vireur, réserve et distributeur de révélateur, module de développement, module de charge/décharge, module de nettoyage; ou
- j) toute combinaison des ensembles susmentionnés.

Note 4 : Ce qui suit représente les parties des machines à télécopier :

- a) les ensembles de contrôle ou de commande, comprenant au moins deux des éléments suivants : assemblage de circuits imprimés, modem, disque dur ou lecteur de disquettes, clavier, interface pour l'utilisateur;
- b) les ensembles de modules optiques, comprenant au moins deux des éléments suivants : lampe optique, dispositif à transfert de charges et système optique approprié, lentilles, miroir;
- c) les ensembles d'imagerie laser, comprenant au moins deux des éléments suivants : courroie ou cylindre de photoréception, réserve de vireur, module de développement, module de charge/décharge, module de nettoyage;
- d) les ensembles de marquage par jet d'encre, comprenant au moins deux des éléments suivants : tête d'impression thermique, distributeur d'encre, buse et réservoir, chauffe-encre;
- e) les ensembles d'imagerie de transfert thermique, comprenant au moins deux des éléments suivants : tête d'impression thermique, module de nettoyage, rouleau débiteur ou récepteur;
- f) les ensembles d'imagerie ionographique, comprenant au moins deux des éléments suivants : unité de production et d'émission d'ions, unité d'apport d'air, assemblage de circuits imprimés, courroie ou cylindre de réception des charges, réserve de vireur, distributeur de vireur, réserve et distributeur de révélateur, module de développement, module de charge/décharge, module de nettoyage;

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g) les ensembles de fixation d'image, comprenant au moins deux des éléments suivants : fixateur, rouleau presseur, élément chauffant, distributeur d'huile, module de nettoyage, commande électrique;

h) les ensembles de transport du papier, comprenant au moins deux des éléments suivants : courroie de transport du papier, rouleau presseur, barre d'impression, chariot, rouleau tracteur, réserve de papier, plateau de sortie; ou

i) les combinaisons des ensembles ci-dessus.

Note 5 : Ce qui suit représente les parties des appareils de photocopie des sous-positions 8443.32 et 8443.39 qui font référence à cette note :

a) les ensembles d'imagerie, comprenant au moins deux des éléments suivants : courroie ou cylindre de photoréception, réserve de vireur, distributeur de vireur, réserve de révélateur, distributeur de révélateur, module de charge/décharge, module de nettoyage;

b) les ensembles optiques, comprenant au moins deux des éléments suivants : lentilles, miroir, source lumineuse, verre d'exposition des documents;

c) les ensembles de commandes de l'utilisateur, comprenant au moins deux des éléments suivants : assemblage de circuits imprimés, bloc d'alimentation, clavier d'entrée de l'utilisateur, faisceau de câbles, dispositif d'affichage (type à rayons cathodiques ou plat);

d) les ensembles de fixation d'images, comprenant au moins deux des éléments suivants : fixateur, rouleau presseur, élément chauffant, distributeur d'huile, module de nettoyage, commande électrique;

e) les ensembles de transport du papier, comprenant au moins deux des éléments suivants : courroie de transport du papier, rouleau, barre d'impression, chariot, rouleau tracteur, réserve de papier, plateau de sortie; ou

f) les combinaisons des ensembles ci-dessus.

8401.10-8401.30

(1) Un changement aux sous-positions 8401.10 à 8401.30 de toute autre position; ou

(2) Un changement aux sous-positions 8401.10 à 8401.30 de la sous-position 8401.40, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8401.40

Un changement à la sous-position 8401.40 de toute autre position.

8402.11-8402.20

(1) Un changement aux sous-positions 8402.11 à 8402.20 de toute autre position; ou

(2) Un changement aux sous-positions 8402.11 à 8402.20 de la sous-position 8402.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8402.90

(1) Un changement à la sous-position 8402.90 de toute autre position; ou

(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8402.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8403.10

(1) Un changement à la sous-position 8403.10 de toute autre position; ou

(2) Un changement à la sous-position 8403.10 de la sous-position 8403.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8403.90

Un changement à la sous-position 8403.90 de toute autre position.

8404.10-8404.20

(1) Un changement aux sous-positions 8404.10 à 8404.20 de toute autre position; ou

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	(2) Un changement aux sous-positions 8404.10 à 8404.20 de la sous-position 8404.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8404.90	Un changement à la sous-position 8404.90 de toute autre position.
8405.10	(1) Un changement à la sous-position 8405.10 de toute autre position; ou (2) Un changement aux sous-positions 8405.10 de la sous-position 8405.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8405.90	Un changement à la sous-position 8405.90 de toute autre position.
8406.10-8406.82	Un changement aux sous-positions 8406.10 à 8406.82 de toute sous-position à l'extérieur de ce groupe, sauf des numéros tarifaires 8406.90.22, 8406.90.24, 8406.90.32 ou 8406.90.34.
8406.90	
8406.90.22, 8406.90.33, 8406.90.34	Un changement aux numéros tarifaires 8406.90.22, 8406.90.33 ou 8406.90.34 des numéros tarifaires 8406.90.21, 8406.90.31 ou 8406.90.32 ou de toute autre position.
8406.90.23, 8406.90.36, 8406.90.37	Un changement aux numéros tarifaires 8406.90.23, 8406.90.36 ou 8406.90.37 de tout autre numéro tarifaire.
8406.90	Un changement à la sous-position 8406.90 de toute autre position.
84.07-84.08	Un changement aux positions 84.07 et 84.08 de toute autre position, y compris une autre position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8409.10	Un changement à la sous-position 8409.10 de toute autre position.
8409.91	(1) Un changement à la sous-position 8409.91 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8409.91, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8409.99	(1) Un changement à la sous-position 8409.99 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8409.99, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8410.11-8410.13	(1) Un changement aux sous-positions 8410.11 à 8410.13 de toute autre position; ou (2) Un changement aux sous-positions 8410.11 à 8410.13 de la sous-position 8410.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.

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8410.90	Un changement à la sous-position 8410.90 de toute autre position.
8411.11-8411.82	(1) Un changement aux sous-positions 8411.11 à 8411.82 de toute autre position; ou (2) Un changement aux sous-positions 8411.11 à 8411.82 des sous-positions 8411.91 à 8411.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8411.91-8411.99	Un changement aux sous-positions 8411.91 à 8411.99 de toute autre position.
8412.10-8412.80	(1) Un changement aux sous-positions 8412.10 à 8412.80 de toute autre position; ou (2) Un changement aux sous-positions 8412.10 à 8412.80 de la sous-position 8412.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8412.90	Un changement à la sous-position 8412.90 de toute autre position.
8413.11-8413.82	(1) Un changement aux sous-positions 8413.11 à 8413.82 de toute autre position; ou (2) Un changement aux sous-positions 8413.11 à 8413.82 des sous-positions 8413.91 et 8413.92, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8413.91	Un changement à la sous-position 8413.91 de toute autre position.
8413.92	(1) Un changement à la sous-position 8413.92 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8413.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8414.10-8414.20	(1) Un changement aux sous-positions 8414.10 à 8414.20 de toute autre position; ou (2) Un changement aux sous-positions 8414.10 à 8414.20 de la sous-position 8414.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8414.30	Un changement à la sous-position 8414.30 de toute autre sous-position, sauf du numéro tarifaire 8414.90.10.
8414.40	(1) Un changement à la sous-position 8414.40 de toute autre position; ou (2) Un changement à la sous-position 8414.40 de la sous-position 8414.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8414.51	Un changement à la sous-position 8414.51 de toute autre sous-position.
8414.59-8414.80	(1) Un changement aux sous-positions 8414.59 à 8414.80 de toute autre position; ou

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	<p>(2) Un changement aux sous-positions 8414.59 à 8414.80 de la sous-position 8414.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8414.90	<p>(1) Un changement à la sous-position 8414.90 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8414.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8415.10	<p>(1) Un changement aux machines et appareils pour le conditionnement de l'air, de type mural ou pour fenêtres, formant un seul corps, de la sous-position 8415.10 de toute autre sous-position, sauf des numéros tarifaires 8415.90.11, 8415.90.21 ou 8415.90.22, ou des ensembles ayant plus d'un des éléments suivants incorporés : compresseur, condenseur, évaporateur, tube de raccordement;</p> <p>(2) Un changement aux systèmes à éléments séparés « split-system » de la sous-position 8415.10 de toute autre sous-position, sauf des sous-positions 8415.20 à 8415.83, des numéros tarifaires 8415.90.11, 8415.90.21 ou 8415.90.22, ou des ensembles ayant plus d'un des éléments suivants incorporés : compresseur, condenseur, évaporateur, tube de raccordement; ou</p> <p>(3) Un changement aux systèmes à éléments séparés « split-system » de la sous-position 8415.10 des numéros tarifaires 8415.90.11, 8415.90.21 ou 8415.90.22, ou des ensembles ayant plus d'un des éléments suivants incorporés : compresseur, condenseur, évaporateur, tube de raccordement, qu'il y ait ou non également un changement des sous-positions 8415.20 à 8415.83, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8415.20-8415.83	<p>(1) Un changement aux sous-positions 8415.20 à 8415.83 de toute sous-position à l'extérieur de ce groupe, sauf des systèmes à éléments séparés « split-system » de la sous-position 8415.10, des numéros tarifaires 8415.90.11, 8415.90.21 ou 8415.90.22, ou des ensembles ayant plus d'un des éléments suivants incorporés : compresseur, condenseur, évaporateur, tube de raccordement; ou</p> <p>(2) Un changement aux sous-positions 8415.20 à 8415.83 des numéros tarifaires 8415.90.11, 8415.90.21 ou 8415.90.22 ou des ensembles ayant plus d'un des éléments suivants incorporés : compresseur, condenseur, évaporateur, tube de raccordement, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, sauf des systèmes à éléments séparés « split-system » de la sous-position 8415.10, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8415.90	
8415.90.11, 8415.90.21, 8415.90.22	Un changement aux numéros tarifaires 8415.90.11, 8415.90.21 ou 8415.90.22 de tout autre numéro tarifaire.
8415.90	Un changement à la sous-position 8415.90 de toute autre position.
8416.10-8416.30	<p>(1) Un changement aux sous-positions 8416.10 à 8416.30 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 8416.10 à 8416.30 de la sous-position 8416.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8416.90	Un changement à la sous-position 8416.90 de toute autre position.
8417.10-8417.80	<p>(1) Un changement aux sous-positions 8417.10 à 8417.80 de toute autre position; ou</p>

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	(2) Un changement aux sous-positions 8417.10 à 8417.80 de la sous-position 8417.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8417.90	Un changement à la sous-position 8417.90 de toute autre position.
8418.10-8418.21	Un changement aux sous-positions 8418.10 à 8418.21 de toute sous-position à l'extérieur de ce groupe, sauf de la sous-position 8418.91 ou du numéro tarifaire 8418.99.10 ou des assemblages comprenant au moins deux des éléments suivants : compresseur, condenseur, évaporateur, tubulure de raccordement.
8418.29	(1) Un changement aux réfrigérateurs de type ménager à absorption électrique de la sous-position 8418.29 de toute autre position; (2) Un changement aux réfrigérateurs de type ménager à absorption électrique de la sous-position 8418.29 des sous-positions 8418.91 à 8418.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée; ou (3) Un changement à tout autre produit de la sous-position 8418.29 de toute autre sous-position, sauf des sous-positions 8418.30, 8418.40, 8418.91, des assemblages de portes incorporant au moins deux des articles suivants : panneau intérieur, panneau extérieur, isolation, charnières, poignées de la sous-position 8418.99 ou des assemblages ayant plus d'un des éléments suivants incorporés : compresseur, condenseur, évaporateur, tube de raccordement.
8418.30-8418.40	Un changement aux sous-positions 8418.30 à 8418.40 de toute sous-position à l'extérieur de ce groupe, sauf de tout produit, autre que les réfrigérateurs de type ménager à absorption électrique, des sous-positions 8418.29 ou 8418.91, des assemblages de portes incorporant au moins deux des articles suivants : panneau intérieur, panneau extérieur, isolation, charnières, poignées de la sous-position 8418.99 ou des assemblages ayant plus d'un des éléments suivants incorporés : compresseur, condenseur, évaporateur, tube de raccordement.
8418.50-8418.69	(1) Un changement aux sous-positions 8418.50 à 8418.69 de toute autre position; ou (2) Un changement aux sous-positions 8418.50 à 8418.69 des sous-positions 8418.91 à 8418.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8418.91	Un changement à la sous-position 8418.91 de toute autre sous-position.
8418.99	
8418.99.10	Un changement au numéro tarifaire 8418.99.10 de tout autre numéro tarifaire.
8418.99	Un changement à la sous-position 8418.99 de toute autre position.
8419.11-8419.89	(1) Un changement aux sous-positions 8419.11 à 8419.89 de toute autre position; ou (2) Un changement aux sous-positions 8419.11 à 8419.89 de la sous-position 8419.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8419.90	(1) Un changement à la sous-position 8419.90 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8419.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.

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8420.10	(1) Un changement à la sous-position 8420.10 de toute autre position; ou (2) Un changement à la sous-position 8420.10 des sous-positions 8420.91 à 8420.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8420.91-8420.99	Un changement aux sous-positions 8420.91 à 8420.99 de toute autre position.
8421.11	(1) Un changement à la sous-position 8421.11 de toute autre position; ou (2) Un changement à la sous-position 8421.11 de la sous-position 8421.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8421.12	Un changement à la sous-position 8421.12 de toute autre sous-position, sauf des numéros tarifaires 8421.91.10, 8421.91.20, 8537.10.11 ou 8537.10.91.
8421.19-8421.39	(1) Un changement aux sous-positions 8421.19 à 8421.39 de toute autre position; ou (2) Un changement aux sous-positions 8421.19 à 8421.39 des sous-positions 8421.91 à 8421.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8421.91	
8421.91.10	Un changement au numéro tarifaire 8421.91.10 de tout autre numéro tarifaire.
8421.91.20	Un changement au numéro tarifaire 8421.91.20 de tout autre numéro tarifaire.
8421.91	Un changement à la sous-position 8421.91 de toute autre position.
8421.99	(1) Un changement à la sous-position 8421.99 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8421.99, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8422.11	Un changement à la sous-position 8422.11 de toute autre sous-position, sauf des numéros tarifaires 8422.90.10, 8422.90.20, 8537.10.11 ou 8537.10.91 ou d'un système de circulation d'eau comprenant une pompe, à moteur ou non, et un appareil auxiliaire pour régulariser, filtrer ou disperser un liquide à pulvériser.
8422.19-8422.40	(1) Un changement aux sous-positions 8422.19 à 8422.40 de toute autre position; ou (2) Un changement aux sous-positions 8422.19 à 8422.40 de la sous-position 8422.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8422.90	
8422.90.10	Un changement au numéro tarifaire 8422.90.10 de tout autre numéro tarifaire.
8422.90.20	Un changement au numéro tarifaire 8422.90.20 de tout autre numéro tarifaire.
8422.90	Un changement à la sous-position 8422.90 de toute autre position.

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8423.10-8423.89	<p>(1) Un changement aux sous-positions 8423.10 à 8423.89 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 8423.10 à 8423.89 de la sous-position 8423.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8423.90	Un changement à la sous-position 8423.90 de toute autre position.
8424.10-8424.89	<p>(1) Un changement aux sous-positions 8424.10 à 8424.89 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 8424.10 à 8424.89 de la sous-position 8424.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8424.90	Un changement à la sous-position 8424.90 de toute autre position.
84.25-84.26	<p>(1) Un changement aux positions 84.25 et 84.26 de toute autre position, y compris une autre position à l'intérieur de ce groupe, sauf de la position 84.31; ou</p> <p>(2) Un changement aux positions 84.25 et 84.26 de la position 84.31, qu'il y ait ou non également un changement de toute autre position, y compris une autre position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8427.10	
8427.10.10	<p>(1) Un changement au numéro tarifaire 8427.10.10 de toute autre position, sauf des sous-positions 8431.20 ou 8483.40 ou de la position 85.01; ou</p> <p>(2) Un changement au numéro tarifaire 8427.10.10 des sous-positions 8431.20 ou 8483.40 ou de la position 85.01, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8427.10	<p>(1) Un changement à la sous-position 8427.10 de toute autre position, sauf de la sous-position 8431.20; ou</p> <p>(2) Un changement à la sous-position 8427.10 de la sous-position 8431.20, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8427.20	
8427.20.11, 8427.20.19	<p>(1) Un changement aux numéros tarifaires 8427.20.11 ou 8427.20.19 de toute autre position, sauf des positions 84.07 ou 84.08 ou des sous-positions 8431.20 ou 8483.40; ou</p> <p>(2) Un changement aux numéros tarifaires 8427.20.11 ou 8427.20.19 des positions 84.07 ou 84.08 ou des sous-positions 8431.20 ou 8483.40, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8427.20	<p>(1) Un changement à la sous-position 8427.20 de toute autre position, sauf de la sous-position 8431.20; ou</p>

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	<p>(2) Un changement à la sous-position 8427.20 de la sous-position 8431.20, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8427.90	<p>(1) Un changement à la sous-position 8427.90 de toute autre position, sauf de la sous-position 8431.20; ou</p> <p>(2) Un changement à la sous-position 8427.90 de la sous-position 8431.20, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
84.28-84.30	<p>(1) Un changement aux positions 84.28 à 84.30 de toute position à l'extérieur de ce groupe, sauf de la position 84.31; ou</p> <p>(2) Un changement aux positions 84.28 à 84.30 de la position 84.31, qu'il y ait ou non également un changement de toute position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8431.10	<p>(1) Un changement à la sous-position 8431.10 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8431.10, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8431.20	Un changement à la sous-position 8431.20 de toute autre position.
8431.31	<p>(1) Un changement à la sous-position 8431.31 de toute autre position, ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8431.31, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8431.39	<p>(1) Un changement à la sous-position 8431.39 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8431.39, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8431.41-8431.42	Un changement aux sous-positions 8431.41 et 8431.42 de toute autre position.
8431.43	<p>(1) Un changement à la sous-position 8431.43 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8431.43, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8431.49	<p>(1) Un changement à la sous-position 8431.49 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8431.49, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.

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8432.10-8432.80	<p>(1) Un changement aux sous-positions 8432.10 à 8432.80 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 8432.10 à 8432.80 de la sous-position 8432.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8432.90	Un changement à la sous-position 8432.90 de toute autre position.
8433.11-8433.60	<p>(1) Un changement aux sous-positions 8433.11 à 8433.60 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 8433.11 à 8433.60 de la sous-position 8433.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8433.90	Un changement à la sous-position 8433.90 de toute autre position.
8434.10-8434.20	<p>(1) Un changement aux sous-positions 8434.10 à 8434.20 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 8434.10 à 8434.20 de la sous-position 8434.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8434.90	Un changement à la sous-position 8434.90 de toute autre position.
8435.10	<p>(1) Un changement à la sous-position 8435.10 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 8435.10 de la sous-position 8435.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8435.90	Un changement à la sous-position 8435.90 de toute autre position.
8436.10-8436.80	<p>(1) Un changement aux sous-positions 8436.10 à 8436.80 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 8436.10 à 8436.80 des sous-positions 8436.91 à 8436.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8436.91-8436.99	Un changement aux sous-positions 8436.91 à 8436.99 de toute autre position.
8437.10-8437.80	<p>(1) Un changement aux sous-positions 8437.10 à 8437.80 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 8437.10 à 8437.80 de la sous-position 8437.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8437.90	Un changement à la sous-position 8437.90 de toute autre position.
8438.10-8438.80	<p>(1) Un changement aux sous-positions 8438.10 à 8438.80 de toute autre position; ou</p>

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	(2) Un changement aux sous-positions 8438.10 à 8438.80 de la sous-position 8438.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8438.90	Un changement à la sous-position 8438.90 de toute autre position.
8439.10-8439.30	(1) Un changement aux sous-positions 8439.10 à 8439.30 de toute autre position; ou (2) Un changement aux sous-positions 8439.10 à 8439.30 des sous-positions 8439.91 à 8439.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8439.91-8439.99	Un changement aux sous-positions 8439.91 à 8439.99 de toute autre position.
8440.10	(1) Un changement à la sous-position 8440.10 de toute autre position; ou (2) Un changement à la sous-position 8440.10 de la sous-position 8440.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8440.90	Un changement à la sous-position 8440.90 de toute autre position.
8441.10-8441.80	(1) Un changement aux sous-positions 8441.10 à 8441.80 de toute autre position; ou (2) Un changement aux sous-positions 8441.10 à 8441.80 de la sous-position 8441.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8441.90	(1) Un changement à la sous-position 8441.90 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8441.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8442.30	(1) Un changement à la sous-position 8442.30 de toute autre position; ou (2) Un changement à la sous-position 8442.30 des sous-positions 8442.40 à 8442.50, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8442.40-8442.50	Un changement aux sous-positions 8442.40 à 8442.50 de toute autre position.
8443.11-8443.19	(1) Un changement aux sous-positions 8443.11 à 8443.19 de toute autre position; ou (2) Un changement aux sous-positions 8443.11 à 8443.19 de la sous-position 8443.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.

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8443.31

- (1)** Un changement aux machines, qui effectuent la fonction de transmission/réception de télécopies, de la sous-position 8443.31 de tout autre produit de la sous-position 8443.31 ou de toute autre sous-position, sauf des parties de machines à télécopier visées à la note 4 du chapitre 84;
- (2)** Un changement aux autres machines, qui effectuent la fonction d'impression au moyen de la technologie laser et qui produisent plus que 20 pages à la minute, de la sous-position 8443.31 de tout autre produit de la sous-position 8443.31 ou de toute autre sous-position, sauf des parties d'imprimantes de la sous-position 8443.31 visées à la note 3 du chapitre 84, des assemblages de circuits imprimés (ACI) de la sous-position 8443.99 ou de la sous-position 8471.49;
- (3)** Un changement aux autres machines, qui effectuent la fonction d'impression au moyen de la technologie laser, de la sous-position 8443.31 de tout autre produit de la sous-position 8443.31 ou de toute autre sous-position, sauf des ACI de la sous-position 8443.99 ou de la sous-position 8471.49;
- (4)** Un changement aux autres machines, qui effectuent la fonction d'impression au moyen de la technologie électronique de type à barre lumineuse, de la sous-position 8443.31 de tout autre produit de la sous-position 8443.31 ou de toute autre sous-position, sauf des parties d'imprimantes de la sous-position 8443.31 visées à la note 3 du chapitre 84, des ACI de la sous-position 8443.99 ou de la sous-position 8471.49;
- (5)** Un changement aux autres machines, qui effectuent la fonction d'impression au moyen de la technologie à jet d'encre, de la sous-position 8443.31 de tout autre produit de la sous-position 8443.31 ou de toute autre sous-position, sauf des parties d'imprimantes de la sous-position 8443.31 visées à la note 3 du chapitre 84 ou de la sous-position 8471.49;
- (6)** Un changement aux autres machines, qui effectuent la fonction d'impression au moyen de la technologie de transfert thermique, de la sous-position 8443.31 de tout autre produit de la sous-position 8443.31 ou de toute autre sous-position, sauf des parties d'imprimantes de la sous-position 8443.31 visées à la note 3 du chapitre 84 ou de la sous-position 8471.49;
- (7)** Un changement aux autres machines, qui effectuent la fonction d'impression au moyen de la technologie ionographique, de la sous-position 8443.31 de tout autre produit de la sous-position 8443.31 ou de toute autre sous-position, sauf des parties d'imprimantes de la sous-position 8443.31 visées à la note 3 du chapitre 84 ou de la sous-position 8471.49; ou
- (8)** Un changement à tout autre produit de la sous-position 8443.31 des machines qui effectuent la fonction de transmission/réception de télécopies, de la sous-position 8443.31 ou de toute autre sous-position, sauf des sous-positions 8471.49 ou 8471.60.

8443.32

- (1)** Un changement aux machines à télécopier de la sous-position 8443.32 de tout autre produit de la sous-position 8443.32 ou de toute autre sous-position, sauf des parties de machines à télécopier visées à la note 4 du chapitre 84;
- (2)** Un changement aux imprimantes laser qui peuvent produire plus de 20 pages à la minute de la sous-position 8443.32 de tout autre produit de la sous-position 8443.32 ou de toute autre sous-position, sauf des parties d'imprimantes de la sous-position 8443.32 visées à la note 3 du chapitre 84, des assemblages de circuits imprimés (ACI) de la sous-position 8443.99 ou de la sous-position 8471.49;
- (3)** Un changement aux autres imprimantes laser de la sous-position 8443.32 de tout autre produit de la sous-position 8443.32 ou de toute autre sous-position, sauf des ACI de la sous-position 8443.99 ou de la sous-position 8471.49;
- (4)** Un changement aux imprimantes électroniques de technologie de type à barre lumineuse de la sous-position 8443.32 de tout autre produit de la sous-position 8443.32 ou de toute autre sous-position, sauf des parties d'imprimantes de la sous-position 8443.32 visées à la note 3 du chapitre 84, des ACI de la sous-position 8443.99 ou de la sous-position 8471.49;
- (5)** Un changement aux imprimantes à jet d'encre de la sous-position 8443.32 de tout autre produit de la sous-position 8443.32 ou de toute autre sous-position, sauf des parties d'imprimantes de la sous-position 8443.32 visées à la note 3 du chapitre 84 ou de la sous-position 8471.49;
- (6)** Un changement aux imprimantes à transfert thermique de la sous-position 8443.32 de tout autre produit de la sous-position 8443.32 ou de toute autre sous-position, sauf des parties d'imprimantes de la sous-position 8443.32 visées à la note 3 du chapitre 84 ou de la sous-position 8471.49;
- (7)** Un changement aux imprimantes ionographiques de la sous-position 8443.32 de tout autre produit de la sous-position 8443.32 ou de toute autre sous-position, sauf des parties d'imprimantes de la sous-position 8443.32 visées à la note 3 du chapitre 84 ou de la sous-position 8471.49;
- (8)** Un changement aux téléimprimeurs de la sous-position 8443.32 de tout autre produit de la sous-position 8443.32 ou de toute autre sous-position, à la condition que, relativement aux ACI ou aux parties comprenant des ACI de la sous-position 8443.99 :

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- a) sous réserve de l'alinéa b), pour chaque multiple de neuf ACI, ou toute portion de cette quantité, qui est contenu dans le produit, un ACI seulement soit non originaire, et
- b) si le produit contient moins de trois ACI, tous les ACI soient des ACI originaires; ou

(9) Un changement à tout autre produit de la sous-position 8443.32 des machines qui effectuent la fonction de transmission/réception de télécopies de la sous-position 8443.32, des téléimprimeurs de la sous-position 8443.32 ou de toute autre sous-position, sauf des sous-positions 8471.49 ou 8471.60.

8443.39

- (1) Un changement aux appareils de photocopie électrostatique (procédé direct) de la sous-position 8443.39 de tout autre produit de la sous-position 8443.39 ou de toute autre sous-position;
- (2) Un changement aux appareils de photocopie électrostatique (procédé indirect) de la sous-position 8443.39 de tout autre produit de la sous-position 8443.39 ou de toute autre sous-position, sauf des parties d'appareils de photocopie électrostatique (procédé indirect) visées à la note 5 du chapitre 84;
- (3) Un changement aux appareils de photocopie comprenant un système optique de la sous-position 8443.39 de tout autre produit de la sous-position 8443.39 ou de toute autre sous-position;
- (4) Un changement aux appareils de photocopie par contact de la sous-position 8443.39 de tout autre produit de la sous-position 8443.39 ou de toute autre sous-position;
- (5) Un changement aux appareils de thermocopie de la sous-position 8443.39 de tout autre produit de la sous-position 8443.39 ou de toute autre sous-position;
- (6) Un changement aux systèmes de copieurs numériques autonomes de la sous-position 8443.39 de toute autre position, sauf de la position 84.73; ou
- (7) Un changement aux systèmes de copieurs numériques autonomes de la sous-position 8443.39 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8443.91

- (1) Un changement aux accessoires auxiliaires pour l'impression de la sous-position 8443.91 de la sous-position 8443.99 ou de toute autre position; ou
- (2) Un changement aux accessoires auxiliaires pour l'impression de la sous-position 8443.91 des parties de la sous-position 8443.91, qu'il y ait ou non également un changement de la sous-position 8443.99 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée; ou
- (3) Un changement aux parties de la sous-position 8443.91 de la sous-position 8443.99 ou de toute autre position.

8443.99

- (1) Un changement aux accessoires auxiliaires pour l'impression de la sous-position 8443.99 de toute autre position; ou
- (2) Un changement aux accessoires auxiliaires pour l'impression de la sous-position 8443.99 des parties de la sous-position 8443.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée;
- (3) Un changement aux assemblages de circuits imprimés (ACI) de la sous-position 8443.99 de tout autre produit de la sous-position 8443.99 ou de toute autre sous-position;
- (4) Un changement aux parties ou accessoires, y compris les plaques frontales et les dispositifs de verrouillages, des ACI de la sous-position 8443.99 de tout autre produit de la sous-position 8443.99 ou de toute autre sous-position;
- (5) Un changement à d'autres parties pour les produits des sous-positions 8443.31 ou 8443.32 visées à la note 3 du chapitre 84 de la sous-position 8443.99 de tout autre produit de la sous-position 8443.99 ou de toute autre sous-position;
- (6) Un changement aux parties ou accessoires de la sous-position 8443.99 pour les produits, autres que les machines à télécopier, des sous-positions 8443.31 à 8443.32, de tout autre produit de la sous-position 8443.99 ou de toute autre position;

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(7) Aucun changement nécessaire de la classification tarifaire aux autres parties ou accessoires de la sous-position 8443.99 pour les machines qui effectuent une fonction d'impression, de la sous-position 8443.31 ou les imprimantes de la sous-position 8443.32, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée;

(8) Un changement aux parties des machines à télécopier, visées à la note 4 du chapitre 84, de la sous-position 8443.99 de tout autre produit de la sous-position 8443.99 ou de toute autre sous-position;

(9) Un changement aux parties d'ACI pour les téléimprimeurs de la sous-position 8443.99 de tout autre produit de la sous-position 8443.99 ou de toute autre sous-position, à la condition que, relativement aux ACI ou aux parties comprenant des ACI de la sous-position 8443.99 :

- a)** sous réserve de l'alinéa b), pour chaque multiple de neuf ACI, ou toute portion de cette quantité, qui est contenu dans le produit, un ACI seulement soit non originaire,
- b)** si le produit contient moins de trois ACI, tous les ACI soient des ACI originaires;

(10) Un changement aux introducteurs automatiques, dispositifs d'alimentation ou trieuses des appareils de photocopie comprenant un système optique, un appareil de photocopie de type contact ou un appareil de photocopie thermique de la sous-position 8443.99 de tout autre produit de la sous-position 8443.99, sauf des autres parties que celles visées à la note 5 du chapitre 84;

(11) Un changement aux parties des appareils de photocopie visées à la note 5 du chapitre 84 de la sous-position 8443.99 de tout autre produit de la sous-position 8443.99 ou de toute autre position, à la condition qu'au moins un des composants des parties de l'appareil visées à la note 5 du chapitre 84 soit originaire;

(12) Un changement aux autres parties et accessoires des appareils de photocopie comprenant un système optique, un appareil de photocopie de type contact ou un appareil de photocopie thermique de la sous-position 8443.99 de toute autre sous-position;

(13) Un changement aux autres parties des machines à télécopier ou téléimprimeurs de la sous-position 8443.99 de toute autre position; ou

(14) Aucun changement nécessaire de la classification tarifaire aux autres parties des machines à télécopier ou téléimprimeurs de la sous-position 8443.99, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

84.44-84.47

(1) Un changement aux positions 84.44 à 84.47 de toute position à l'extérieur de ce groupe, sauf de la position 84.48; ou

(2) Un changement aux positions 84.44 à 84.47 de la position 84.48, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8448.11-8448.19

(1) Un changement aux sous-positions 8448.11 à 8448.19 de toute autre position; ou

(2) Un changement aux sous-positions 8448.11 à 8448.19 des sous-positions 8448.20 à 8448.59, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8448.20-8448.59

Un changement aux sous-positions 8448.20 à 8448.59 de toute autre position.

84.49

Un changement à la position 84.49 de toute autre position.

8450.11-8450.20

Un changement aux sous-positions 8450.11 à 8450.20 de toute sous-position à l'extérieur de ce groupe, sauf des numéros tarifaires 8450.90.10, 8450.90.20, 8537.10.11 ou 8537.10.91 ou de machines à laver comprenant au moins deux des éléments suivants : agitateur, moteur, transmission, embrayage.

8450.90

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8450.90.10	Un changement au numéro tarifaire 8450.90.10 de tout autre numéro tarifaire.
8450.90.20	Un changement au numéro tarifaire 8450.90.20 de tout autre numéro tarifaire.
8450.90	Un changement à la sous-position 8450.90 de toute autre position.
8451.10	(1) Un changement à la sous-position 8451.10 de toute autre position; ou (2) Un changement à la sous-position 8451.10 de la sous-position 8451.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8451.21-8451.29	Un changement aux sous-positions 8451.21 à 8451.29 de toute sous-position à l'extérieur de ce groupe, sauf des numéros tarifaires 8451.90.10 ou 8451.90.20 ou de la sous-position 8537.10.
8451.30-8451.80	(1) Un changement aux sous-positions 8451.30 à 8451.80 de toute autre position; ou (2) Un changement aux sous-positions 8451.30 à 8451.80 de la sous-position 8451.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8451.90	
8451.90.10	Un changement au numéro tarifaire 8451.90.10 de tout autre numéro tarifaire.
8451.90.20	Un changement au numéro tarifaire 8451.90.20 de tout autre numéro tarifaire.
8451.90	Un changement à la sous-position 8451.90 de toute autre position.
8452.10-8452.30	(1) Un changement aux sous-positions 8452.10 à 8452.30 de toute autre position; ou (2) Un changement aux sous-positions 8452.10 à 8452.30 des sous-positions 8452.40 à 8452.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8452.40-8452.90	Un changement aux sous-positions 8452.40 à 8452.90 de toute autre position.
8453.10-8453.80	(1) Un changement aux sous-positions 8453.10 à 8453.80 de toute autre position; ou (2) Un changement aux sous-positions 8453.10 à 8453.80 de la sous-position 8453.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8453.90	Un changement à la sous-position 8453.90 de toute autre position.
8454.10-8454.30	(1) Un changement aux sous-positions 8454.10 à 8454.30 de toute autre position; ou (2) Un changement aux sous-positions 8454.10 à 8454.30 de la sous-position 8454.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8454.90	Un changement à la sous-position 8454.90 de toute autre position.
8455.10-8455.22	Un changement aux sous-positions 8455.10 à 8455.22 de toute sous-position à l'extérieur de ce groupe, sauf du numéro tarifaire 8455.90.10.

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8455.30	<p>(1) Un changement à la sous-position 8455.30 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 8455.30 de la sous-position 8455.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8455.90	Un changement à la sous-position 8455.90 de toute autre position.
8456.10	Un changement à la sous-position 8456.10 de toute autre position, sauf de plus d'un des numéros suivants :
	<ul style="list-style-type: none">— le numéro tarifaire 8466.93.10,— la sous-position 8537.10,— la sous-position 9013.20.
8456.20-8456.90	Un changement aux sous-positions 8456.20 à 8456.90 de toute autre position, sauf de plus d'un des numéros suivants :
	<ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
84.57	Un changement à la position 84.57 de toute autre position, sauf de la position 84.59 ou de plus d'un des numéros suivants :
	<ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8458.11	Un changement à la sous-position 8458.11 de toute autre position, sauf de plus d'un des numéros suivants :
	<ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8458.19	Un changement à la sous-position 8458.19 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.
8458.91	Un changement à la sous-position 8458.91 de toute autre position, sauf de plus d'un des numéros suivants :
	<ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8458.99	Un changement à la sous-position 8458.99 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.
8459.10	Un changement à la sous-position 8459.10 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.
8459.21	(1) Un changement à la sous-position 8459.21 de toute autre position, sauf de plus d'un des numéros suivants :

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- les sous-positions 8413.50 à 8413.60,
- le numéro tarifaire 8466.93.10,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10; ou

(2) Un changement à la sous-position 8459.21 de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- le numéro tarifaire 8466.93.10,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10,

qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8459.29 Un changement à la sous-position 8459.29 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.

8459.31 **(1)** Un changement à la sous-position 8459.31 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- le numéro tarifaire 8466.93.10,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10; ou

(2) Un changement à la sous-position 8459.31 de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- le numéro tarifaire 8466.93.10,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10,

qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8459.39 Un changement à la sous-position 8459.39 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.

8459.40-8459.51 **(1)** Un changement aux sous-positions 8459.40 à 8459.51 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- le numéro tarifaire 8466.93.10,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10; ou

(2) Un changement aux sous-positions 8459.40 à 8459.51 de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- le numéro tarifaire 8466.93.10,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10,

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	qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8459.59	Un changement à la sous-position 8459.59 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.
8459.61	(1) Un changement à la sous-position 8459.61 de toute autre position, sauf de plus d'un des numéros suivants :
	— les sous-positions 8413.50 à 8413.60,
	— le numéro tarifaire 8466.93.10,
	— les sous-positions 8501.32 ou 8501.52,
	— la sous-position 8537.10; ou
	(2) Un changement à la sous-position 8459.61 de plus d'un des numéros suivants :
	— les sous-positions 8413.50 à 8413.60,
	— le numéro tarifaire 8466.93.10,
	— les sous-positions 8501.32 ou 8501.52,
	— la sous-position 8537.10,
	qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8459.69	Un changement à la sous-position 8459.69 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.
8459.70	
8459.70.10	(1) Un changement au numéro tarifaire 8459.70.10 de toute autre position, sauf de plus d'un des numéros suivants :
	— les sous-positions 8413.50 à 8413.60,
	— le numéro tarifaire 8466.93.10,
	— les sous-positions 8501.32 ou 8501.52,
	— la sous-position 8537.10; ou
	(2) Un changement au numéro tarifaire 8459.70.10 de plus d'un des numéros suivants :
	— les sous-positions 8413.50 à 8413.60,
	— le numéro tarifaire 8466.93.10,
	— les sous-positions 8501.32 ou 8501.52,
	— la sous-position 8537.10,
	qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8459.70	Un changement à la sous-position 8459.70 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.
8460.11	Un changement à la sous-position 8460.11 de toute autre position, sauf de plus d'un des numéros suivants :
	— les sous-positions 8413.50 à 8413.60,

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	<ul style="list-style-type: none">— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8460.19	Un changement à la sous-position 8460.19 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.
8460.21	Un changement à la sous-position 8460.21 de toute autre position, sauf de plus d'un des numéros suivants : <ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8460.29	Un changement à la sous-position 8460.29 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.
8460.31	Un changement à la sous-position 8460.31 de toute autre position, sauf de plus d'un des numéros suivants : <ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8460.39	Un changement à la sous-position 8460.39 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.
8460.40	
8460.40.10	Un changement au numéro tarifaire 8460.40.10 de toute autre position, sauf de plus d'un des numéros suivants : <ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8460.40	Un changement à la sous-position 8460.40 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.
8460.90	
8460.90.10	Un changement au numéro tarifaire 8460.90.10 de toute autre position, sauf de plus d'un des numéros suivants : <ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8460.90	Un changement à la sous-position 8460.90 de toute autre position, sauf du numéro tarifaire 8466.93.10 ou des sous-positions 8501.32 ou 8501.52.
8461.20	
8461.20.10	Un changement au numéro tarifaire 8461.20.10 de toute autre position, sauf de plus d'un des numéros suivants : <ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,

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	<ul style="list-style-type: none">— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8461.20	Un changement à la sous-position 8461.20 de toute autre position, sauf du numéro tarifaire 8466.93.10.
8461.30	
8461.30.10	Un changement au numéro tarifaire 8461.30.10 de toute autre position, sauf de plus d'un des numéros suivants : <ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8461.30	Un changement à la sous-position 8461.30 de toute autre position, sauf du numéro tarifaire 8466.93.10.
8461.40	Un changement à la sous-position 8461.40 de toute autre position, sauf du numéro tarifaire 8466.93.10.
8461.50	
8461.50.11, 8461.50.19	Un changement aux numéros tarifaires 8461.50.11 ou 8461.50.19 de toute autre position, sauf de plus d'un des numéros suivants : <ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8461.50	Un changement à la sous-position 8461.50 de toute autre position, sauf du numéro tarifaire 8466.93.10.
8461.90	
8461.90.10	Un changement au numéro tarifaire 8461.90.10 de toute autre position, sauf de plus d'un des numéros suivants : <ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.93.10,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8461.90	Un changement à la sous-position 8461.90 de toute autre position, sauf du numéro tarifaire 8466.93.10.
8462.10	Un changement à la sous-position 8462.10 de toute autre position, sauf des numéros tarifaires 8466.94.10 ou 8483.50.20.
8462.21	Un changement à la sous-position 8462.21 de toute autre position, sauf de plus d'un des numéros suivants : <ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.94.10,— le numéro tarifaire 8483.50.20,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8462.29	Un changement à la sous-position 8462.29 de toute autre position, sauf des numéros tarifaires 8466.94.10 ou 8483.50.20.
8462.31	Un changement à la sous-position 8462.31 de toute autre position, sauf de plus d'un des numéros suivants :

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	<ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.94.10,— le numéro tarifaire 8483.50.20,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8462.39	Un changement à la sous-position 8462.39 de toute autre position, sauf des numéros tarifaires 8466.94.10 ou 8483.50.20.
8462.41	Un changement à la sous-position 8462.41 de toute autre position, sauf de plus d'un des numéros suivants : <ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.94.10,— le numéro tarifaire 8483.50.20,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8462.49	Un changement à la sous-position 8462.49 de toute autre position, sauf des numéros tarifaires 8466.94.10 ou 8483.50.20.
8462.91	
8462.91.10	Un changement au numéro tarifaire 8462.91.10 de toute autre position, sauf de plus d'un des numéros suivants : <ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.94.10,— le numéro tarifaire 8483.50.20,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8462.91	Un changement à la sous-position 8462.91 de toute autre position, sauf des numéros tarifaires 8466.94.10 ou 8483.50.20.
8462.99	
8462.99.11, 8462.99.19	Un changement aux numéros tarifaires 8462.99.11 ou 8462.99.19 de toute autre position, sauf de plus d'un des numéros suivants : <ul style="list-style-type: none">— les sous-positions 8413.50 à 8413.60,— le numéro tarifaire 8466.94.10,— le numéro tarifaire 8483.50.20,— les sous-positions 8501.32 ou 8501.52,— la sous-position 8537.10.
8462.99	Un changement à la sous-position 8462.99 de toute autre position, sauf des numéros tarifaires 8466.94.10 ou 8483.50.20.
84.63	Un changement à la position 84.63 de toute autre position, sauf des numéros tarifaires 8466.94.10 ou 8483.50.20 ou des sous-positions 8501.32 ou 8501.52.
84.64	(1) Un changement à la position 84.64 de toute autre position, sauf de la sous-position 8466.91; ou (2) Un changement à la position 84.64 de la sous-position 8466.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.

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84.65	<p>(1) Un changement à la position 84.65 de toute autre position, sauf de la sous-position 8466.92; ou</p> <p>(2) Un changement à la position 84.65 de la sous-position 8466.92, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
84.66	Un changement à la position 84.66 de toute autre position.
8467.11-8467.19	<p>(1) Un changement aux sous-positions 8467.11 à 8467.19 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 8467.11 à 8467.19 des sous-positions 8467.91 ou 8467.92, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8467.21-8467.29	<p>(1) Un changement aux sous-positions 8467.21 à 8467.29 de toute sous-position à l'extérieur de ce groupe, sauf des enveloppes des sous-positions 8467.91 ou 8467.99 ou de la position 85.01; ou</p> <p>(2) Un changement aux sous-positions 8467.21 à 8467.29 des enveloppes des sous-positions 8467.91 ou 8467.99 ou de la position 85.01, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode de coût net est utilisée.
8467.81-8467.89	<p>(1) Un changement aux sous-positions 8467.81 à 8467.89 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 8467.81 à 8467.89 des sous-positions 8467.91 ou 8467.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8467.91-8467.99	Un changement aux sous-positions 8467.91 à 8467.99 de toute autre position.
8468.10-8468.80	<p>(1) Un changement aux sous-positions 8468.10 à 8468.80 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 8468.10 à 8468.80 de la sous-position 8468.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8468.90	Un changement à la sous-position 8468.90 de toute autre position.
84.69	<p>(1) Un changement aux machines pour le traitement des textes de la position 84.69 de toute autre position, sauf de la position 84.73; ou</p> <p>(2) Un changement aux machines pour le traitement des textes de la position 84.69 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net;</p> <p>(3) Un changement à tout autre produit de la position 84.69 de toute autre position, sauf de la position 84.73; ou</p> <p>(4) Un changement à tout autre produit de la position 84.69 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
84.70	<p>(1) Un changement à la position 84.70 de toute autre position, sauf de la position 84.73; ou</p>

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	(2) Un changement à la position 84.70 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8471.30	(1) Un changement aux machines automatiques de traitement de l'information, analogiques ou hybrides, de la sous-position 8471.30 de toute autre position, sauf de la position 84.73; (2) Un changement aux machines automatiques de traitement de l'information, analogiques ou hybrides, de la sous-position 8471.30 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée; ou (3) Un changement à tout autre produit de la sous-position 8471.30 des machines automatiques de traitement de l'information, analogiques ou hybrides, de la sous-position 8471.30 ou de toute autre sous-position, sauf des sous-positions 8471.41 à 8471.50.
8471.41	(1) Un changement aux machines automatiques de traitement de l'information, analogiques ou hybrides, de la sous-position 8471.41 de toute autre position, sauf de la position 84.73; ou (2) Un changement aux machines automatiques de traitement de l'information, analogiques ou hybrides, de la sous-position 8471.41 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée; ou (3) Un changement à tout autre produit de la sous-position 8471.41 des machines automatiques de traitement de l'information, analogiques ou hybrides, de la sous-position 8471.41 ou de toute autre sous-position, sauf des sous-positions 8471.30, 8471.49 ou 8471.50.
8471.49	Note : <i>L'origine de chaque unité présentée dans un système est déterminée comme si elle était présentée séparément et classée dans le poste tarifaire approprié pour cette unité.</i>
8471.50	(1) Un changement aux machines automatiques de traitement de l'information, analogiques ou hybrides, de la sous-position 8471.50 de toute autre position, sauf de la position 84.73; (2) Un changement aux machines automatiques de traitement de l'information, analogiques ou hybrides, de la sous-position 8471.50 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée; ou (3) Un changement à tout autre produit de la sous-position 8471.50 des machines automatiques de traitement de l'information, analogiques ou hybrides, de la sous-position 8471.50 ou de toute autre sous-position, sauf des sous-positions 8471.30 à 8471.49.
8471.60	Un changement à la sous-position 8471.60 de toute autre sous-position, sauf de la sous-position 8471.49.
8471.70	Un changement à la sous-position 8471.70 de toute autre sous-position, sauf de la sous-position 8471.49.
8471.80	
8471.80.10	Un changement au numéro tarifaire 8471.80.10 de tout autre numéro tarifaire, sauf de la sous-position 8471.49.
8471.80.91	Un changement au numéro tarifaire 8471.80.91 de tout autre numéro tarifaire, sauf de la sous-position 8471.49.
8471.80	Un changement à tout autre numéro tarifaire à l'intérieur de la sous-position 8471.80 du numéro tarifaire 8471.80.10 ou 8471.80.91 ou de toute autre sous-position, sauf de la sous-position 8471.49.
8471.90	Un changement à la sous-position 8471.90 de toute autre sous-position.
84.72	(1) Un changement à la position 84.72 de toute autre position, sauf de la position 84.73; ou

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(2) Un changement à la position 84.72 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8473.10

8473.10.11

Un changement au numéro tarifaire 8473.10.11 de toute autre position.

8473.10.12

(1) Un changement au numéro tarifaire 8473.10.12 de toute autre position; ou

(2) Aucun changement nécessaire de classement tarifaire au numéro tarifaire 8473.10.12, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8473.10

Un changement à la sous-position 8473.10 de toute autre position.

8473.21

(1) Un changement à la sous-position 8473.21 de toute autre position; ou

(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8473.21, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8473.29

(1) Un changement à la sous-position 8473.29 de toute autre position; ou

(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8473.29, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8473.30

8473.30.20

Un changement au numéro tarifaire 8473.30.20 de tout autre numéro tarifaire.

8473.30.30

Un changement au numéro tarifaire 8473.30.30 de tout autre numéro tarifaire.

8473.30

(1) Un changement à la sous-position 8473.30 de toute autre position; ou

(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8473.30, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8473.40

(1) Un changement à la sous-position 8473.40 de toute autre position; ou

(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8473.40, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8473.50

8473.50.10

Un changement au numéro tarifaire 8473.50.10 de tout autre numéro tarifaire.

8473.50.20

Un changement au numéro tarifaire 8473.50.20 de tout autre numéro tarifaire.

Note : La règle qui contient une exigence en matière de teneur en valeur régionale ne s'applique pas à une partie ou un accessoire de la sous-position 8473.50 si cette partie ou cet accessoire est utilisé dans la production d'un produit de la sous-position 8469.11 ou de la position 84.71.

8473.50

(1) Un changement à la sous-position 8473.50 de toute autre position; ou

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	(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8473.50, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8474.10-8474.80	(1) Un changement aux sous-positions 8474.10 à 8474.80 de toute autre position; ou (2) Un changement aux sous-positions 8474.10 à 8474.80 de la sous-position 8474.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8474.90	(1) Un changement à la sous-position 8474.90 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8474.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8475.10-8475.29	(1) Un changement aux sous-positions 8475.10 à 8475.29 de toute autre position; ou (2) Un changement aux sous-positions 8475.10 à 8475.29 de la sous-position 8475.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8475.90	Un changement à la sous-position 8475.90 de toute autre position.
8476.21-8476.89	(1) Un changement aux sous-positions 8476.21 à 8476.89 de toute autre position; ou (2) Un changement aux sous-positions 8476.21 à 8476.89 de la sous-position 8476.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8476.90	Un changement à la sous-position 8476.90 de toute autre position.
8477.10	Un changement à la sous-position 8477.10 de toute autre sous-position, sauf du numéro tarifaire 8477.90.10 ou de plus d'un des numéros suivants : <ul style="list-style-type: none">— le numéro tarifaire 8477.90.20,— la sous-position 8537.10.
8477.20	Un changement à la sous-position 8477.20 de toute autre sous-position, sauf du numéro tarifaire 8477.90.10 ou de plus d'un des numéros suivants : <ul style="list-style-type: none">— le numéro tarifaire 8477.90.20,— la sous-position 8537.10.
8477.30	Un changement à la sous-position 8477.30 de toute autre sous-position, sauf du numéro tarifaire 8477.90.10 ou de plus d'un des numéros suivants : <ul style="list-style-type: none">— le numéro tarifaire 8477.90.30,— la sous-position 8537.10.
8477.40-8477.80	(1) Un changement aux sous-positions 8477.40 à 8477.80 de toute autre position; ou (2) Un changement aux sous-positions 8477.40 à 8477.80 de la sous-position 8477.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

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	a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8477.90	Un changement à la sous-position 8477.90 de toute autre position.
8478.10	(1) Un changement à la sous-position 8478.10 de toute autre position; ou (2) Un changement à la sous-position 8478.10 de la sous-position 8478.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8478.90	Un changement à la sous-position 8478.90 de toute autre position.
8479.10-8479.82	(1) Un changement aux sous-positions 8479.10 à 8479.82 de toute autre position; ou (2) Un changement aux sous-positions 8479.10 à 8479.82 de la sous-position 8479.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8479.89	
8479.89.41, 8479.89.49	Un changement aux numéros tarifaires 8479.89.41 ou 8479.89.49 de tout autre numéro tarifaire, sauf des numéros tarifaires 8479.90.11, 8479.90.12, 8479.90.13 ou 8479.90.14 ou de toute combinaison de ces numéros.
8479.89	(1) Un changement à la sous-position 8479.89 de toute autre position; ou (2) Un changement à la sous-position 8479.89 de la sous-position 8479.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8479.90	
8479.90.11	Un changement au numéro tarifaire 8479.90.11 de tout autre numéro tarifaire.
8479.90.12	Un changement au numéro tarifaire 8479.90.12 de tout autre numéro tarifaire.
8479.90.13	Un changement au numéro tarifaire 8479.90.13 de tout autre numéro tarifaire.
8479.90.14	Un changement au numéro tarifaire 8479.90.14 de tout autre numéro tarifaire.
8479.90	Un changement à la sous-position 8479.90 de toute autre position.
84.80	Un changement à la position 84.80 de toute autre position.
8481.10-8481.80	(1) Un changement aux sous-positions 8481.10 à 8481.80 de toute autre position; ou (2) Un changement aux sous-positions 8481.10 à 8481.80 de la sous-position 8481.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8481.90	Un changement à la sous-position 8481.90 de toute autre position.
8482.10-8482.80	(1) Un changement aux sous-positions 8482.10 à 8482.80 de toute sous-position à l'extérieur de ce groupe, sauf des numéros tarifaires 8482.99.11 ou 8482.99.19; ou

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	<p>(2) Un changement aux sous-positions 8482.10 à 8482.80, des numéros tarifaires 8482.99.11 ou 8482.99.19, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8482.91-8482.99	Un changement aux sous-positions 8482.91 à 8482.99 de toute autre position.
8483.10	<p>(1) Un changement à la sous-position 8483.10 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 8483.10 de la sous-position 8483.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8483.20	<p>(1) Un changement à la sous-position 8483.20 de toute autre sous-position, sauf des sous-positions 8482.10 à 8482.80, des numéros tarifaires 8482.99.11 ou 8482.99.19 ou de la sous-position 8483.90; ou</p> <p>(2) Un changement à la sous-position 8483.20 des sous-positions 8482.10 à 8482.80, des numéros tarifaires 8482.99.11 ou 8482.99.19 ou de la sous-position 8483.90, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8483.30	<p>(1) Un changement à la sous-position 8483.30 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 8483.30 de la sous-position 8483.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8483.40-8483.60	<p>(1) Un changement aux sous-positions 8483.40 à 8483.60 de toute sous-position à l'extérieur de ce groupe, sauf des sous-positions 8482.10 à 8482.80, des numéros tarifaires 8482.99.11 ou 8482.99.19 ou de la sous-position 8483.90; ou</p> <p>(2) Un changement aux sous-positions 8483.40 à 8483.60 des sous-positions 8482.10 à 8482.80, des numéros tarifaires 8482.99.11 ou 8482.99.19 ou de la sous-position 8483.90, qu'il y ait ou non également un changement de toute autre sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8483.90	Un changement à la sous-position 8483.90 de toute autre position.
84.84	Un changement à la position 84.84 de toute autre position.
8486.10	<p>(1) Un changement aux centrifugeuses de la sous-position 8486.10 de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 84.21; ou</p> <p>(2) Un changement aux centrifugeuses de la sous-position 8486.10 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 84.21, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée; <p>(3) Un changement aux machines-outils travaillant par enlèvement de toute matière et opérant par laser ou tout autre faisceau de lumière ou de photons de la sous-position 8486.10 de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 84.56 ou de plus d'un des éléments suivants :</p>

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- bancs, bases, tables, chefs de tête, chefs de base, cuirasses, berceaux, semelles, colonnes, bras, bras de scie, porte-meules, contre-pointes, poupées, pilons, bâtis, mandrins porte-pièces et pièces moulées, pièces soudées ou fabrications en U de la sous-position 8486.90,
 - la sous-position 8537.10,
 - la sous-position 9013.20,
- (4)** Un changement aux machines-outils travaillant par enlèvement de toute matière et opérant par procédés électrochimiques, par faisceaux d'électrons, par faisceaux ioniques ou par jet de plasma de la sous-position 8486.10 de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 84.56 ou de plus d'un des éléments suivants :
- bancs, bases, tables, chefs de tête, chefs de base, cuirasses, berceaux, semelles, colonnes, bras, bras de scie, porte-meules, contre-pointes, poupées, pilons, bâtis, mandrins porte-pièces et pièces moulées, pièces soudées ou fabrications en U de la sous-position 8486.90,
 - les sous-positions 8413.50 à 8413.60,
 - les sous-positions 8501.32 ou 8501.52,
 - la sous-position 8537.10;
- (5)** Un changement aux machines-outils pour le travail de la pierre, des produits céramiques, du béton, de l'amiante-céramique ou de matières minérales similaires ou pour le travail à froid du verre de la sous-position 8486.10 de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 84.64; ou
- (6)** Un changement aux machines-outils pour le travail de la pierre, des produits céramiques, du béton, de l'amiante-céramique ou de matières minérales similaires ou pour le travail à froid du verre de la sous-position 8486.10 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 84.64, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée;
- (7)** Un changement aux fours de la sous-position 8486.10 de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 85.14; ou
- (8)** Un changement aux fours de la sous-position 8486.10 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 85.14, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée;
- (9)** Un changement aux autres machines et appareils mécaniques de la sous-position 8486.10 de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 84.79; ou
- (10)** Un changement aux autres machines et appareils mécaniques de la sous-position 8486.10 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 84.79, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée;
- (11)** Un changement aux machines à scier de la sous-position 8486.10 de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 84.64 ; ou
- (12)** Un changement aux machines à scier de la sous-position 8486.10 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 84.64, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée;
- (13)** Un changement aux autres machines et appareils électriques ayant une fonction propre de la sous-position 8486.10 de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 85.43; ou

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(14) Un changement aux autres machines et appareils électriques ayant une fonction propre de la sous-position 8486.10 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la position 85.43, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(15) Un changement aux amplificateurs micro-ondes de la sous-position 8486.10 de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de la sous-position 8504.40, des assemblages de circuits imprimés (ACI) de la sous-position 8543.90 ou de tout autre produit de la position 85.43; ou

(16) Un changement aux amplificateurs micro-ondes de la sous-position 8486.10 des sous-positions 8486.90 ou 8504.40 ou des ACI de la sous-position 8543.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.10 ou de toute autre position, sauf de tout autre produit de la position 85.43, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(17) Un changement à tout autre produit de la sous-position 8486.10 de tout autre produit à l'intérieur de la sous-position 8486.10 ou de toute autre position, sauf de la position 84.19; ou

(18) Un changement à tout autre produit de la sous-position 8486.10 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit à l'intérieur de la sous-position 8486.10 ou de toute autre position, sauf de la position 84.19, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8486.20

(1) Un changement aux essoreuses centrifuges servant au traitement des rondelles de semi-conducteurs de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.21; ou

(2) Un changement aux essoreuses centrifuges servant au traitement des rondelles de semi-conducteurs de la sous-position 8486.20 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.21, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(3) Un changement aux appareils mécaniques de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.24; ou

(4) Un changement aux appareils mécaniques de la sous-position 8486.20 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.24, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(5) Un changement aux machines-outils travaillant par enlèvement de toute matière et opérant par laser ou tout autre faisceau de lumière ou de photons de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.56 ou de plus d'un des éléments suivants :

- bancs, bases, tables, chefs de tête, chefs de base, cuirasses, berceaux, semelles, colonnes, bras, bras de scie, porte-meules, contre-pointes, poupées, pilons, bâtis, mandrins porte-pièces et pièces moulées, pièces soudées ou fabrications en U de la sous-position 8486.90,
- la sous-position 8537.10,
- la sous-position 9013.20;

(6) Un changement aux machines-outils travaillant par enlèvement de toute matière et opérant par procédés électrochimiques, par faisceaux d'électrons, par faisceaux ioniques ou par jet de plasma pour la gravure à sec du tracé sur les matières semi-conductrices de la sous-position 8486.20 de tout autre

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produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.56 ou de plus d'un des éléments suivants :

- bancs, bases, tables, chefs de tête, chefs de base, cuirasses, berceaux, semelles, colonnes, bras, bras de scie, porte-meules, contre-pointes, poupées, pilons, bâtis, mandrins porte-pièces et pièces moulées, pièces soudées ou fabrications en U de la sous-position 8486.90,
- les sous-positions 8413.50 à 8413.60,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10;

(7) Un changement aux machines-outils à commande numérique (y compris les presses) qui travaillent à cintrer, plier, dresser ou planer les métaux de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.62 ou de plus d'un des éléments suivants :

- les sous-positions 8413.50 à 8413.60,
- volants de la sous-position 8483.50,
- bancs, bases, tables, colonnes, berceaux, bâtis, embases, couronnes, coulisses, tiges, pièces coulées, pièces soudées ou fabrications pour contre-pointes et poupées de la sous-position 8486.90,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10;

(8) Un changement aux machines-outils à commande non numérique (y compris les presses) qui travaillent à cintrer, plier, dresser ou planer les métaux de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.62 ou des éléments suivants :

- bancs, bases, tables, colonnes, berceaux, bâtis, embases, couronnes, coulisses, tiges, pièces coulées, pièces soudées ou fabrications pour contre-pointes et poupées de la sous-position 8486.90, ou
- volants de la sous-position 8483.50;

(9) Un changement aux machines-outils pour le travail de la pierre, des produits céramiques, du béton, de l'amiante-céramique ou de matières minérales similaires ou pour le travail à froid du verre de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.64; ou

(10) Un changement aux machines-outils pour le travail de la pierre, des produits céramiques, du béton, de l'amiante-céramique ou de matières minérales similaires ou pour le travail à froid du verre de la sous-position 8486.20 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.64, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée;

(11) Un changement aux autres machines-outils (y compris les machines à clouer, agraffer, coller ou autrement assembler) pour le travail du caoutchouc durci, des matières plastiques dures ou des matières dures similaires de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.65 ou de la sous-position 8466.91; ou

(12) Un changement aux autres machines-outils (y compris les machines à clouer, agraffer, coller ou autrement assembler) pour le travail du caoutchouc durci, des matières plastiques dures ou des matières dures similaires de la sous-position 8486.20 des sous-positions 8466.91 ou 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.65, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée;

(13) Un changement aux extrudeuses de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre sous-position, sauf des bases, bancs, plaques d'impression, cylindres de fixation, pièces coulées, pièces soudées ou fabrications pour coulisses ou injection des sous-positions 8477.90 ou 8486.90 ou de plus d'un des éléments suivants :

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- vis à coquilles de la sous-position 8477.90,
- la sous-position 8537.10;

(14) Un changement aux machines à mouler par soufflage de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre sous-position, sauf des bases, bancs, plaques d'impression, cylindres de fixation, pièces coulées, pièces soudées ou fabrications pour coulisses ou injection des sous-positions 8477.90 ou 8486.90 ou de plus d'un des éléments suivants :

- assemblages hydrauliques comprenant au moins deux des éléments suivants : collecteurs, valves, pompes ou réfrigérants à l'huile de la sous-position 8477.90,
- la sous-position 8537.10;

(15) Un changement aux autres machines et appareils pour le travail du caoutchouc ou des matières plastiques ou pour la fabrication de produits en ces matières de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.77 ou des machines à mouler par soufflage de la sous-position 8486.20;

(16) Un changement aux autres machines et appareils pour le travail du caoutchouc ou des matières plastiques ou pour la fabrication de produits en ces matières de la sous-position 8486.20 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.77 ou des machines à mouler par soufflage de la sous-position 8486.20, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(17) Un changement aux autres machines et appareils mécaniques de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.79; ou

(18) Un changement aux autres machines et appareils mécaniques de la sous-position 8486.20 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.79, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(19) Un changement aux fours de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 85.14; ou

(20) Un changement aux fours de la sous-position 8486.20 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 85.14, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(21) Un changement aux autres machines et appareils électriques (y compris ceux aux gaz chauffés électriquement) de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 85.15; ou

(22) Un changement aux autres machines et appareils électriques (y compris ceux aux gaz chauffés électriquement) de la sous-position 8486.20 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 85.15, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(23) Un changement aux appareils d'implantation ionique pour doper les matières semi-conductrices de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf des autres machines et appareils électriques ayant une fonction propre de la sous-position 8486.20 ou de la position 85.43; ou

(24) Un changement aux appareils d'implantation ionique pour doper les matières semi-conductrices de la sous-position 8486.20 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf des autres machines et appareils électriques ayant une fonction propre de la sous-position 8486.20 ou de la position 85.43, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

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- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(25) Un changement aux autres machines et appareils électriques ayant une fonction propre de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf des appareils d'implantation ionique pour doper les matières semi-conductrices de la sous-position 8486.20 ou de la position 85.43; ou

(26) Un changement aux autres machines et appareils électriques ayant une fonction propre de la sous-position 8486.20 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf des appareils d'implantation ionique pour doper les matières semi-conductrices de la sous-position 8486.20 ou de la position 85.43, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(27) Un changement aux appareils pour la projection ou la réalisation des tracés de circuits sur les matières semi-conductrices sensibilisées de la sous-position 8486.20 de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 90.10; ou

(28) Un changement aux appareils pour la projection ou la réalisation des tracés de circuits sur les matières semi-conductrices sensibilisées de la sous-position 8486.20 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.20 ou de toute autre position, sauf de la position 90.10, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(29) Un changement à tout autre produit de la sous-position 8486.20 de tout autre produit à l'intérieur de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.19; ou

(30) Un changement à tout autre produit de la sous-position 8486.20 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit à l'intérieur de la sous-position 8486.20 ou de toute autre position, sauf de la position 84.19, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8486.30

(1) Un changement aux machines-outils travaillant par enlèvement de toute matière et opérant par procédés électrochimiques, par faisceaux d'électrons, par faisceaux ioniques, par électro-érosion ou par jet de plasma de la sous-position 8486.30 de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.56 ou de plus d'un des éléments suivants :

- bancs, bases, tables, chefs de tête, chefs de base, cuirasses, berceaux, semelles, colonnes, bras, bras de scie, porte-meules, contre-pointes, poupées, pilons, bâtis, mandrins porte-pièces et pièces moulées, pièces soudées ou fabrications en U de la sous-position 8486.90,
- les sous-positions 8413.50 à 8413.60,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10;

(2) Un changement aux machines-outils pour le travail de la pierre, des produits céramiques, du béton, de l'amiante-céramique ou de matières minérales similaires ou pour le travail à froid du verre de la sous-position 8486.30 de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.64 ou de la sous-position 8466.91; ou

(3) Un changement aux machines-outils pour le travail de la pierre, des produits céramiques, du béton, de l'amiante-céramique ou de matières minérales similaires ou pour le travail à froid du verre de la sous-position 8486.30 des sous-positions 8466.91 ou 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.64, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

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(4) Un changement aux appareils mécaniques (même à main) autres que les appareils à projeter, disperser ou pulvériser des matières liquides ou en poudre, pour l'agriculture ou l'horticulture, de la sous-position 8486.30 de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.24; ou

(5) Un changement aux appareils mécaniques (même à main) autres que les appareils à projeter, disperser ou pulvériser des matières liquides ou en poudre, pour l'agriculture ou l'horticulture, de la sous-position 8486.30 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.24, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(6) Un changement aux centrifugeuses de la sous-position 8486.30 de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.21; ou

(7) Un changement aux centrifugeuses de la sous-position 8486.30 des sous-positions 8421.91 à 8421.99, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf des sous-positions 8421.11 à 8421.39, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(8) Un changement aux machines-outils opérant par laser ou tout autre faisceau de lumière ou de photons de la sous-position 8486.30 de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.56 ou de plus d'un des éléments suivants :

- bancs, bases, tables, chefs de tête, chefs de base, cuirasses, berceaux, semelles, colonnes, bras, bras de scie, porte-meules, contre-pointes, poupées, pilons, bâtis, mandrins porte-pièces et pièces moulées, pièces soudées ou fabrications en U de la sous-position 8486.90,
- la sous-position 8537.10,
- la sous-position 9013.20;

(9) Un changement aux machines-outils opérant par ultra-sons de la sous-position 8486.30 de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.56 ou de plus d'un des éléments suivants :

- bancs, bases, tables, chefs de tête, chefs de base, cuirasses, berceaux, semelles, colonnes, bras, bras de scie, porte-meules, contre-pointes, poupées, pilons, bâtis, mandrins porte-pièces et pièces moulées, pièces soudées ou fabrications en U de la sous-position 8486.90,
- les sous-positions 8413.50 à 8413.60,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10;

(10) Un changement aux machines à scier de la sous-position 8486.30 de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.64 ou de la sous-position 8486.90; ou

(11) Un changement aux machines à scier de la sous-position 8486.30 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.64, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(12) Un changement aux robots industriels de la sous-position 8486.30 de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.79; ou

(13) Un changement aux robots industriels de la sous-position 8486.30 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.79, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

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(14) Un changement aux appareils ou équipements destinés aux laboratoires photographiques, aux négatoscopes ou aux écrans de projection de la sous-position 8486.30 de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 90.10; ou

(15) Un changement aux appareils ou équipements destinés aux laboratoires photographiques, aux négatoscopes ou aux écrans de projection de la sous-position 8486.30 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 90.10, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(16) Un changement aux autres machines et appareils électriques ayant une fonction propre de la sous-position 8486.30 de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 85.43; ou

(17) Un changement aux autres machines et appareils électriques ayant une fonction propre de la sous-position 8486.30 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la position 85.43, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(18) Un changement aux amplificateurs micro-ondes de la sous-position 8486.30 de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de la sous-position 8504.40, des assemblages de circuits imprimés (ACI) de la sous-position 8543.90 ou de tout autre produit de la position 85.43; ou

(19) Un changement aux amplificateurs micro-ondes de la sous-position 8486.30 des sous-positions 8486.90 ou 8504.40 ou des ACI de la sous-position 8543.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.30 ou de toute autre position, sauf de tout autre produit de la position 85.43, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(20) Un changement à tout autre produit de la sous-position 8486.30 de tout autre produit à l'intérieur de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.79 ou des robots industriels de la sous-position 8486.30; ou

(21) Un changement à tout autre produit de la sous-position 8486.30 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit à l'intérieur de la sous-position 8486.30 ou de toute autre position, sauf de la position 84.79 ou des robots industriels de la sous-position 8486.30, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8486.40

(1) Un changement aux machines à mouler sous vide et autres machines à thermoformer de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 84.77 ou des autres machines et appareils à mouler ou à former pour travailler le caoutchouc ou les matières plastiques de la sous-position 8486.40; ou

(2) Un changement aux machines à mouler sous vide et autres machines à thermoformer de la sous-position 8486.40 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 84.77 ou des autres machines et appareils à mouler ou à former pour travailler le caoutchouc ou les matières plastiques de la sous-position 8486.40, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(3) Un changement aux moules pour injection ou pour compression utilisés pour travailler le caoutchouc ou les matières plastiques de la sous-position 8486.40 de tout autre produit de la position 84.86 ou de toute autre position, sauf de la position 84.80;

(4) Un changement aux autres machines à mouler ou à former pour travailler le caoutchouc ou les matières plastiques de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de

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toute autre position, sauf des machines à mouler sous vide et des autres machines à thermoformer de la sous-position 8486.40 ou de la position 84.77; ou

(5) Un changement aux autres machines à mouler ou à former pour travailler le caoutchouc ou les matières plastiques de la sous-position 8486.40 des sous-positions 8477.90 ou 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf des machines à mouler sous vide et des autres machines à thermoformer de la sous-position 8486.40 ou des sous-positions 8477.10 à 8477.80, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(6) Un changement aux machines-outils (y compris les machines à clouer, agraffer, coller ou autrement assembler) pour le travail du bois ou du liège de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 84.65 ou de la sous-position 8466.92; ou

(7) Un changement aux machines-outils (y compris les machines à clouer, agraffer, coller ou autrement assembler) pour le travail du bois ou du liège de la sous-position 8486.40 des sous-positions 8466.92 ou 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 84.65, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(8) Un changement aux machines et appareils mécaniques de levage, de chargement, de déchargement ou de manutention ou aux appareils élévateurs, transporteurs ou convoyeurs, à action continue, pour les produits ou matériaux de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf des positions 84.28 à 84.31;

(9) Un changement aux machines et appareils mécaniques de levage, de chargement, de déchargement ou de manutention ou aux appareils élévateurs, transporteurs ou convoyeurs, à action continue, pour les produits ou matériaux de la sous-position 8486.40 de la position 84.31 ou de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf des positions 84.28 à 84.30, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(10) Un changement aux machines et appareils électriques (y compris ceux aux gaz chauffés électriquement) pour le brasage ou le soudage, autres que ceux servant à souder les fers ou les pistolets à braser ou les autres machines et appareils électriques pour le soudage des métaux par résistance, de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 85.15; ou

(11) Un changement aux machines et appareils électriques (y compris ceux aux gaz chauffés électriquement) pour le brasage ou le soudage, autres que ceux servant à souder les fers ou les pistolets à braser ou les autres machines et appareils électriques pour le soudage des métaux par résistance, de la sous-position 8486.40 des sous-positions 8486.90 ou 8515.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf des sous-positions 8515.11 à 8515.80, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(12) Un changement aux instruments de dessin, de traçage ou de calcul de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 90.17; ou

(13) Un changement aux instruments de dessin, de traçage ou de calcul de la sous-position 8486.40 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 90.17, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

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(14) Un changement aux autres machines de levage, de chargement, de déchargement ou de manutention de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf des positions 84.28 à 84.31; ou

(15) Un changement aux autres machines de levage, de chargement, de déchargement ou de manutention de la sous-position 8486.40 de la position 84.31 ou de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf des positions 84.28 à 84.30, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(16) Un changement aux machines-outils travaillant par enlèvement de toute matière et opérant par procédés électrochimiques, par faisceaux d'électrons, par faisceaux ioniques ou par jet de plasma de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 84.56 ou de plus d'un des éléments suivants :

- bancs, bases, tables, chefs de tête, chefs de base, cuirasses, berceaux, semelles, colonnes, bras, bras de scie, porte-meules, contre-pointes, poupées, pilons, bâtis, mandrins porte-pièces et pièces moulées, pièces soudées ou fabrications en U de la sous-position 8486.90,
- les sous-positions 8413.50 à 8413.60,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10;

(17) Un changement aux machines à mouler par injection de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre sous-position, sauf des bases, bancs, plaques d'impression, cylindre de fixation, pièces coulées, pièces soudées ou de fabrication pour coulisses ou injection de la sous-position 8486.90 ou de plus d'un des éléments suivants :

- vis à coquilles de la sous-position 8486.90,
- la sous-position 8537.10;

(18) Un changement aux microscopes optiques de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 90.11; ou

(19) Un changement aux microscopes optiques de la sous-position 8486.40 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 90.11, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(20) Un changement aux microscopes, autres que les microscopes optiques, de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 90.12; ou

(21) Un changement aux microscopes, autres que les microscopes optiques, de la sous-position 8486.40 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 90.12, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(22) Un changement aux autres machines et appareils électriques ayant une fonction propre de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 85.43; ou

(23) Un changement aux autres machines et appareils électriques ayant une fonction propre de la sous-position 8486.40 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 85.43, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

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(24) Un changement aux amplificateurs micro-ondes de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la sous-position 8504.40, des assemblages de circuits imprimés (ACI) de la sous-position 8543.90 ou de tout autre produit de la position 85.43; ou

(25) Un changement aux amplificateurs micro-ondes de la sous-position 8486.40 des sous-positions 8486.90 ou 8504.40 ou des ACI de la sous-position 8543.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de tout autre produit de la position 85.43, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(26) Un changement aux machines et appareils mécaniques ayant une fonction propre de la sous-position 8486.40 de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 84.79; ou

(27) Un changement aux machines et appareils mécaniques ayant une fonction propre de la sous-position 8486.40 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8486.40 ou de toute autre position, sauf de la position 84.79, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(28) Un changement à tout autre produit de la sous-position 8486.40 de tout autre produit à l'intérieur de la sous-position 8486.40 ou de toute autre position, sauf de la position 85.15; ou

(29) Un changement à tout autre produit de la sous-position 8486.40 de la sous-position 8486.90, qu'il y ait ou non également un changement de tout autre produit à l'intérieur de la sous-position 8486.40 ou de toute autre position, sauf de la position 85.15, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8486.90

(1) Un changement aux parties des centrifugeuses de la sous-position 8486.90 de toute autre position, sauf de la position 84.21;

(2) Un changement aux parties des appareils mécaniques (même à main) autres que les appareils à projeter, disperser ou pulvériser des matières liquides ou en poudre, pour l'agriculture ou l'horticulture, de la sous-position 8486.90 de toute autre position, sauf de la position 84.24;

(3) Un changement aux porte-outils et filières à déclenchement automatique, aux porte-pièces ou aux dispositifs diviseurs ou autres dispositifs spéciaux se montant sur les machines-outils de la sous-position 8486.90 de tout autre produit de la position 84.86 ou de toute autre position, sauf de la position 84.66;

(4) Un changement aux parties de machines-outils de la sous-position 8486.90 de toute autre position, sauf de la position 84.66;

(5) Un changement aux parties des machines pour le travail du caoutchouc ou des matières plastiques ou pour la fabrication de produits en ces matières de la sous-position 8486.90 de toute autre position, sauf de la position 84.77;

(6) Un changement aux parties des machines de levage, de chargement, de déchargement ou de manutention de la sous-position 8486.90 de toute autre position, sauf de la position 84.31; ou

(7) Aucun changement nécessaire de la classification tarifaire aux parties des machines de levage, de chargement, de déchargement ou de manutention de la sous-position 8486.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée;

(8) Un changement aux parties des machines et appareils mécaniques de la sous-position 8486.90 de toute autre position, sauf de la position 84.79;

(9) Un changement aux parties de fours électriques industriels ou de laboratoires de la sous-position 8486.90 de toute autre position, sauf de la position 85.14; ou

(10) Aucun changement nécessaire de la classification tarifaire aux parties des fours électriques industriels ou de laboratoires de la sous-position 8486.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

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- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée;
- (11) Un changement aux parties des machines et appareils électriques (y compris ceux aux gaz chauffés électriquement) de la sous-position 8486.90 de toute autre position, sauf de la position 85.15;
- (12) Un changement aux parties des appareils d'implantation ionique pour doper les matières semi-conductrices ou d'autres machines électriques et parties d'appareils ayant une fonction propre de la sous-position 8486.90 de tout autre produit de la sous-position 8486.90 ou de toute autre position, sauf de la position 85.43; ou
- (13) Aucun changement nécessaire de la classification tarifaire aux parties des appareils d'implantation ionique pour doper les matières semi-conductrices ou aux autres machines électriques et parties d'appareils ayant une fonction propre de la sous-position 8486.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée;
- (14) Un changement aux parties et accessoires des appareils et équipements destinés aux laboratoires photographiques, aux négatoscopes ou aux écrans de projection de la sous-position 8486.90 de toute autre position, sauf de la position 90.10; ou
- (15) Aucun changement nécessaire de la classification tarifaire aux parties et accessoires des appareils et équipements destinés aux laboratoires photographiques, aux négatoscopes ou aux écrans de projection de la sous-position 8486.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée;
- (16) Un changement aux parties des instruments de dessin, de traçage ou de calcul de la sous-position 8486.90 de toute autre position, sauf de la position 90.17;
- (17) Un changement aux parties des microscopes optiques de la sous-position 8486.90 de tout autre produit de la sous-position 8486.90 ou de toute autre position, sauf de la position 90.11;
- (18) Un changement aux parties des microscopes, autres que les microscopes optiques, de la sous-position 8486.90 de tout autre produit de la sous-position 8486.90 ou de toute autre position, sauf de la position 90.12;
- (19) Un changement aux autres parties de la sous-position 8486.90 de toute autre position, sauf de la position 84.19; ou
- (20) Aucun changement nécessaire de la classification tarifaire aux autres parties de la sous-position 8486.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

84.87

Un changement à la position 84.87 de toute autre position.

DORS/96-26, art. 41, 42(F), 43, 44 à 47(F), 48, 49 à 57(F), 58, 59(A), 60, 61 à 74(A), 75, 76, 77(F), 78, 79 à 81(F), 82, 83(F), 84, 85, 86(A) et 87(A); DORS/97-206, art. 10; DORS/2000-86, art. 29 à 120; DORS/2002-27, art. 81 à 84 et 99; DORS/2005-8, art. 6 et 7; DORS/2009-188, art. 89 à 101.

Chapitre 85

Machines, appareils et matériels électriques et leurs parties; appareils d'enregistrement ou de reproduction du son, appareils d'enregistrement ou de reproduction des images et du son en télévision, et parties et accessoires de ces appareils

Note 1 : Au sens du présent chapitre, l'expression **assemblage de circuits imprimés** désigne un produit comportant au moins un circuit imprimé de la position 85.34, formé d'au moins un élément actif, avec ou sans éléments passifs. Pour l'application de la présente note, **éléments actifs** s'entend des diodes, transistors et dispositifs similaires à semi-conducteurs, photosensibles ou non, de la position 85.41 et des circuits de la position 85.42 et des micro-assemblages électroniques des positions 85.43 ou 85.48.

Note 2 : Au sens du présent chapitre :

a) l'expression « haute définition » dans le contexte des récepteurs de télévision et des tubes à rayons cathodiques porte sur les produits :

(i) dont le rapport d'image de l'écran est égal ou supérieur à 16/9, et

(ii) qui comportent un écran de visualisation pouvant afficher plus de 700 lignes de balayage; et

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Machines, appareils et matériels électriques et leurs parties; appareils d'enregistrement ou de reproduction du son, appareils d'enregistrement ou de reproduction des images et du son en télévision, et parties et accessoires de ces appareils

b) la diagonale de l'affichage vidéo est évaluée en mesurant la plus longue droite possible sur la portion visible de la surface de l'affichage vidéo.

Note 3: Le numéro tarifaire 8529.90.39 couvre les parties suivantes des téléviseurs (y compris les moniteurs vidéo et les projecteurs vidéo):

- a)** les systèmes de détection et d'amplification de fréquence vidéo intermédiaire (FI);
- b)** les systèmes d'amplification et de traitement vidéo;
- c)** les circuits de déviation et de synchronisation;
- d)** les syntoniseurs et les systèmes de commande des syntoniseurs;
- e)** les systèmes d'amplification et de détection audio.

Note 4: Aux fins du numéro tarifaire 8540.91.10, l'expression **ensemble de surface frontale** désigne :

a) pour ce qui est d'un tube image de télévision couleur à rayons cathodiques (y compris un tube à rayons cathodiques de moniteur vidéo ou de projecteur vidéo), un ensemble constitué d'un panneau de verre et d'une grille ou d'un masque perforé, fixés en vue de l'utilisation finale, pouvant s'intégrer à un tube image de télévision couleur à rayons cathodiques (y compris un tube à rayons cathodiques de moniteur vidéo ou de projecteur vidéo) et ayant subi le traitement chimique et physique nécessaire pour fixer des luminophores sur la surface de verre, avec une précision suffisante pour reproduire une image vidéo après excitation par un faisceau d'électrons;

b) pour ce qui est d'un tube image de télévision monochrome à rayons cathodiques (y compris un tube à rayons cathodiques de moniteur vidéo ou de projecteur vidéo), un ensemble constitué d'un panneau de verre ou d'une enveloppe de verre, pouvant s'intégrer à un tube image de télévision monochrome à rayons cathodiques (y compris un tube à rayons cathodiques de moniteur vidéo ou de projecteur vidéo) et ayant subi le traitement chimique et physique nécessaire pour fixer des luminophores sur la surface de verre, avec une précision suffisante pour reproduire une image vidéo après excitation par un faisceau d'électrons.

Note 5: L'origine d'un téléviseur combiné sera déterminée conformément à la règle qui s'appliquerait s'il s'agissait d'un simple téléviseur.

85.01

- (1)** Un changement à la position 85.01 de toute autre position, sauf du numéro tarifaire 8503.00.10; ou
- (2)** Un changement à la position 85.01 du numéro tarifaire 8503.00.10, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

85.02

- (1)** Un changement à la position 85.02 de toute autre position, sauf les positions 84.06, 84.11, 85.01 ou 85.03; ou
- (2)** Un changement à la position 85.02 des positions 84.06, 84.11, 85.01 ou 85.03, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

85.03

Un changement à la position 85.03 de toute autre position.

8504.10

Un changement à la sous-position 8504.10 de toute autre sous-position.

8504.21-8504.34

- (1)** Un changement aux sous-positions 8504.21 à 8504.34 de toute autre position; ou
- (2)** Un changement aux sous-positions 8504.21 à 8504.34 de la sous-position 8504.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8504.40

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8504.40.30	Un changement au numéro tarifaire 8504.40.30 de tout autre numéro tarifaire, sauf de la sous-position 8471.49.
8504.40.40	Un changement au numéro tarifaire 8504.40.40 de toute autre sous-position.
8504.40	(1) Un changement à la sous-position 8504.40 de toute autre position; ou (2) Un changement à la sous-position 8504.40 de la sous-position 8504.90, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8504.50	(1) Un changement à la sous-position 8504.50 de toute autre position; ou (2) Un changement à la sous-position 8504.50 de la sous-position 8504.90, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8504.90	
8504.90.10	Un changement au numéro tarifaire 8504.90.10 de tout autre numéro tarifaire.
8504.90.20	Un changement au numéro tarifaire 8504.90.20 de tout autre numéro tarifaire.
8504.90	(1) Un changement à la sous-position 8504.90 de toute autre sous-position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8504.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8505.11-8505.20	(1) Un changement aux sous-positions 8505.11 à 8505.20 de toute autre position; ou (2) Un changement aux sous-positions 8505.11 à 8505.20 de la sous-position 8505.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8505.90	(1) Un changement à la sous-position 8505.90 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8505.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8506.10-8506.40	Un changement aux sous-positions 8506.10 à 8506.40 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
8506.50-8506.80	Un changement aux sous-positions 8506.50 à 8506.80 de toute sous-position à l'extérieur de ce groupe.
8506.90	Un changement à un produit de la sous-position 8506.90 de l'intérieur de cette sous-position ou de toute autre sous-position.
8507.10-8507.80	(1) Un changement aux sous-positions 8507.10 à 8507.80 de toute autre position, sauf du numéro tarifaire 8548.10.10; ou (2) Un changement aux sous-positions 8507.10 à 8507.80 de la sous-position 8507.90, qu'il y ait ou non également un changement de toute autre position, sauf du numéro tarifaire 8548.10.10, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

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	<ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8507.90	<p>(1) Un changement à la sous-position 8507.90 de toute autre position, sauf du numéro tarifaire 8548.10.10; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8507.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8508.11	<p>(1) Un changement à la sous-position 8508.11 de toute autre sous-position, sauf de la position 85.01, de la sous-position 8508.19 ou des encastremets de la sous-position 8508.70; ou</p> <p>(2) Un changement à la sous-position 8508.11 de la position 85.01, de la sous-position 8508.19 ou des encastremets de la sous-position 8508.70, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8508.19	<p>(1) Un changement aux aspirateurs pour usage domestique de la sous-position 8508.19 de toute autre sous-position, sauf de la position 85.01, de la sous-position 8508.11 ou des encastremets de la sous-position 8508.70; ou</p> <p>(2) Un changement aux aspirateurs pour usage domestique de la sous-position 8508.19 de la position 85.01, de la sous-position 8508.11 ou des encastremets de la sous-position 8508.70, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée; <p>(3) Un changement à tout autre produit de la sous-position 8508.19 de toute autre position, sauf de la position 84.79; ou</p> <p>(4) Un changement à tout autre produit de la sous-position 8508.19 de la sous-position 8508.70, qu'il y ait ou non également un changement de toute autre position, sauf de la position 84.79, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8508.60	<p>(1) Un changement à la sous-position 8508.60 de toute autre position, sauf de la position 84.79; ou</p> <p>(2) Un changement à la sous-position 8508.60 de la sous-position 8508.70, qu'il y ait ou non également un changement de toute autre position, sauf de la position 84.79, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8508.70	<p>(1) Un changement aux parties des aspirateurs pour usage domestique de la sous-position 8508.70 de toute autre position, sauf de la position 85.09; ou</p> <p>(2) Aucun changement nécessaire de la classification tarifaire aux parties des aspirateurs pour usage domestique de la sous-position 8508.70, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée; ou <p>(3) Un changement à tout autre produit de la sous-position 8508.70 des parties des aspirateurs pour usage domestique de la sous-position 8508.70 ou de toute autre position, sauf de la position 84.79.</p>
8509.40	Un changement à la sous-position 8509.40 de toute autre sous-position.

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- 8509.80 (1) Un changement aux cireuses à parquets ou aux broyeurs pour déchets de cuisine de la sous-position 8509.80 de tout autre produit de la sous-position 8509.80 ou de toute autre sous-position, sauf de la position 85.01 ou des encastresments de la sous-position 8509.90; ou
- (2) Un changement aux cireuses à parquets ou aux broyeurs pour déchets de cuisine de la sous-position 8509.80 de la position 85.01 ou des encastresments de la sous-position 8509.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8509.80 ou de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée; ou
- (3) Un changement à tout autre produit de la sous-position 8509.80 des cireuses à parquets ou des broyeurs pour déchets de cuisine de la sous-position 8509.80 ou de toute autre sous-position.
- 8509.90 (1) Un changement à la sous-position 8509.90 de toute autre position; ou
- (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8509.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8510.10-8510.30 (1) Un changement aux sous-positions 8510.10 à 8510.30 de toute autre position; ou
- (2) Un changement aux sous-positions 8510.10 à 8510.30 de la sous-position 8510.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8510.90 Un changement à la sous-position 8510.90 de toute autre position.
- 8511.10-8511.80 (1) Un changement aux sous-positions 8511.10 à 8511.80 de toute autre position; ou
- (2) Un changement aux sous-positions 8511.10 à 8511.80 de la sous-position 8511.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8511.90 (1) Un changement à la sous-position 8511.90 de toute autre position; ou
- (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8511.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8512.10-8512.40 (1) Un changement aux sous-positions 8512.10 à 8512.40 de toute autre position; ou
- (2) Un changement aux sous-positions 8512.10 à 8512.40 de la sous-position 8512.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8512.90 Un changement à la sous-position 8512.90 de toute autre position.
- 8513.10 (1) Un changement à la sous-position 8513.10 de toute autre position; ou
- (2) Un changement à la sous-position 8513.10 de la sous-position 8513.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

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	b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8513.90	Un changement à la sous-position 8513.90 de toute autre position.
8514.10-8514.40	(1) Un changement aux sous-positions 8514.10 à 8514.40 de toute autre position; ou (2) Un changement aux sous-positions 8514.10 à 8514.40 de la sous-position 8514.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8514.90	(1) Un changement à la sous-position 8514.90 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8514.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8515.11-8515.80	(1) Un changement aux sous-positions 8515.11 à 8515.80 de toute autre position; ou (2) Un changement aux sous-positions 8515.11 à 8515.80 de la sous-position 8515.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8515.90	Un changement à la sous-position 8515.90 de toute autre position.
8516.10-8516.80	Un changement aux sous-positions 8516.10 à 8516.80 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
8516.90	
8516.90.30	Un changement au numéro tarifaire 8516.90.30 de tout autre numéro tarifaire.
8516.90.40	Un changement au numéro tarifaire 8516.90.40 de tout autre numéro tarifaire.
8516.90.50	Un changement au numéro tarifaire 8516.90.50 de tout autre numéro tarifaire.
8516.90.60	Un changement au numéro tarifaire 8516.90.60 de tout autre numéro tarifaire.
8516.90.70	Un changement au numéro tarifaire 8516.90.70 de tout autre numéro tarifaire.
8516.90	(1) Un changement à la sous-position 8516.90 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8516.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8517.11	Un changement à la sous-position 8517.11 de toute autre sous-position.
8517.12	Un changement à la sous-position 8517.12 de toute autre sous-position, sauf des sous-positions 8517.61 à 8517.62.
8517.18	Un changement à la sous-position 8517.18 de toute autre sous-position, sauf de la sous-position 8517.69.
8517.61	Un changement à la sous-position 8517.61 de toute autre sous-position, sauf de la sous-position 8517.12 ou 8517.62.
8517.62	(1) Un changement aux appareils pour la télécommunication par courant porteur ou pour la télécommunication numérique de la sous-position 8517.62 de tout autre produit de la sous-position 8517.62 ou de toute autre sous-position, sauf de la sous-position 8517.61;

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	(2) Un changement aux unités de contrôle ou d'adaptation de la sous-position 8517.62 de tout autre produit de la sous-position 8517.62 ou de toute autre sous-position, sauf de la sous-position 8471.49; ou
	(3) Un changement à tout autre produit de la sous-position 8517.62 de tout autre produit de la sous-position 8517.62 ou de toute autre sous-position.
8517.69	Un changement à la sous-position 8517.69 de toute autre sous-position, sauf de la sous-position 8517.18 ou 8517.62.
8517.70	(1) Un changement à la sous-position 8517.70 de toute autre sous-position; ou (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8517.70, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8518.10-8518.29	(1) Un changement aux sous-positions 8518.10 à 8518.29 de toute autre position; ou (2) Un changement à un produit de l'une des sous-positions 8518.10 à 8518.29 de cette sous-position ou de toute autre sous-position de la position 85.18, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 30 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 25 p. 100 lorsque la méthode du coût net est utilisée.
8518.30	
8518.30.10	Un changement au numéro tarifaire 8518.30.10 de tout autre numéro tarifaire.
8518.30	(1) Un changement à la sous-position 8518.30 de toute autre position; ou (2) Un changement à la sous-position 8518.30 des sous-positions 8518.10, 8518.29 ou 8518.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8518.40-8518.50	(1) Un changement aux sous-positions 8518.40 à 8518.50 de toute autre position; ou (2) Un changement aux sous-positions 8518.40 à 8518.50 de la sous-position 8518.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8518.90	(1) Un changement à la sous-position 8518.90 de toute autre position; ou (2) Un changement à la sous-position 8518.90 de toute autre sous-position de la position 85.18, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 30 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 25 p. 100 lorsque la méthode du coût net est utilisée.
8519.20-8519.89	Un changement aux sous-positions 8519.20 à 8519.89 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf des assemblages de circuits imprimés (ACI) de la sous-position 8522.90.
8521.10-8521.90	Un changement aux sous-positions 8521.10 à 8521.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf du numéro tarifaire 8522.90.10.
85.22	Un changement à la position 85.22 de toute autre position.
8523.21	(1) Un changement aux cartes munies d'une piste magnétique préparées non enregistrées de la sous-position 8523.21 de tout autre produit de la sous-position 8523.21 ou de toute autre sous-position; ou

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	(2) Un changement aux cartes munies d'une piste magnétique enregistrées de la sous-position 8523.21 de tout autre produit de la sous-position 8523.21 ou de toute autre sous-position.
8523.29	(1) Un changement aux bandes ou disques magnétiques préparés non enregistrés de la sous-position 8523.29 de tout autre produit de la sous-position 8523.29 ou de toute autre sous-position; ou (2) Un changement aux bandes ou disques magnétiques enregistrés de la sous-position 8523.29 de tout autre produit de la sous-position 8523.29 ou de toute autre sous-position.
8523.40	(1) Un changement aux supports optiques préparés non enregistrés de la sous-position 8523.40 de tout autre produit de la sous-position 8523.40 ou de toute autre sous-position; ou (2) Un changement aux supports optiques enregistrés de la sous-position 8523.40 de tout autre produit de la sous-position 8523.40 ou de toute autre sous-position.
8523.51	(1) Un changement aux supports à semi-conducteur préparés non enregistrés de la sous-position 8523.51 de tout autre produit de la sous-position 8523.51 ou de toute autre sous-position; ou (2) Un changement aux supports à semi-conducteur enregistrés de la sous-position 8523.51 de tout autre produit de la sous-position 8523.51 ou de toute autre sous-position.
8523.52	Note : <i>Malgré l'article 16 (Réexpédition) du présent règlement, les « cartes intelligentes » de la sous-position 8523.52 admissibles comme étant des produits originaires aux termes de la règle ci-dessous peuvent faire l'objet d'une production complémentaire à l'extérieur du territoire des pays ALÉNA et, lorsqu'elles sont importées dans le territoire d'un pays ALÉNA, elles sont originaires du territoire d'un pays ALÉNA à la condition que cette production complémentaire n'ait pas entraîné un changement à toute autre sous-position.</i> (1) Aucun changement nécessaire de la classification tarifaire aux « cartes intelligentes » qui comprennent un circuit intégré ou des parties de telles « cartes intelligentes » de la sous-position 8523.52; (2) Un changement aux autres « cartes intelligentes » de la sous-position 8523.52 de tout autre produit de la sous-position 8523.52, sauf des parties d'autres « cartes intelligentes » de la sous-position 8523.52, ou de toute autre position; ou (3) Un changement aux autres « cartes intelligentes » de la sous-position 8523.52 des parties d'autres « cartes intelligentes » de la sous-position 8523.52, qu'il y ait ou non également un changement de tout autre produit de la sous-position 8523.52 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée; (4) Un changement aux parties des autres « cartes intelligentes » de la sous-position 8523.52 de toute autre position; ou (5) Aucun changement nécessaire de la classification tarifaire aux parties d'autres « cartes intelligentes » de la sous-position 8523.52, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8523.59	(1) Un changement aux supports à semi-conducteur préparés non enregistrés de la sous-position 8523.59 de tout autre produit de la sous-position 8523.59 ou de toute autre sous-position; ou (2) Un changement aux supports à semi-conducteur enregistrés de la sous-position 8523.59 de tout autre produit de la sous-position 8523.59 ou de toute autre sous-position.
8523.80	(1) Un changement aux supports préparés non enregistrés de la sous-position 8523.80 de tout autre produit de la sous-position 8523.80 ou de toute autre sous-position; ou (2) Un changement aux supports enregistrés de la sous-position 8523.80 de tout autre produit de la sous-position 8523.80 ou de toute autre sous-position.
8525.50-8525.60	Un changement aux sous-positions 8525.50 à 8525.60 de toute sous-position à l'extérieur de ce groupe, à la condition que, relativement aux assemblages de circuits imprimés (ACI) de la sous-position 8529.90 : a) sous réserve de l'alinéa b), pour chaque multiple de neuf ACI, ou toute portion de cette quantité, qui est contenu dans le produit, un ACI seulement soit non originaire, et b) si le produit contient moins de trois ACI, tous les ACI soient des ACI originaires.

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- 8525.80 (1) Un changement aux caméras de télévision à stabilisateur gyroscopique de la sous-position 8525.80 de tout autre produit de la sous-position 8525.80 ou de toute autre sous-position, sauf des caméras de télévision de studio, autre que les caméras portées sur l'épaule et d'autres caméras portables, de la sous-position 8525.80;
- (2) Un changement aux autres caméras de télévision de la sous-position 8525.80 de tout autre produit de la sous-position 8525.80 ou de toute autre sous-position, sauf des caméras de télévision à stabilisateur gyroscopique de la sous-position 8525.80; ou
- (3) Un changement à tout autre produit de la sous-position 8525.80 des caméras de télévision de la sous-position 8525.80 ou de toute autre sous-position.
- 8526.10-8526.92 Un changement aux sous-positions 8526.10 à 8526.92 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 8527.12-8527.99 Un changement aux sous-positions 8527.12 à 8527.99 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf des assemblages de circuits imprimés (ACI) de la sous-position 8529.90.
- 8528.41 (1) Un changement aux moniteurs à tube à rayons cathodiques couleurs de la sous-position 8528.41 de toute autre sous-position, sauf des sous-positions 8471.49 ou 8540.40 ou des assemblages de panneaux frontaux de la sous-position 8540.91; ou
- (2) Un changement à tout autre moniteur de la sous-position 8528.41 de toute autre sous-position, sauf de la sous-position 8471.49.
- 8528.49 (1) Un changement aux moniteurs couleurs sans haute définition, dont l'écran sert au visionnement direct (pas de type projecteur) et dont la diagonale de l'écran n'excède pas 35,56 cm (14 pouces) de la sous-position 8528.49 de toute autre position, sauf des numéros tarifaires 8529.90.11, 8529.90.12, 8529.90.19, 8529.90.31 ou 8529.90.39;
- (2) Un changement aux moniteurs couleurs sans haute définition, dont l'écran sert au visionnement direct (pas de type projecteur) et dont la diagonale de l'écran excède 35,56 cm (14 pouces), de la sous-position 8528.49 de toute autre position, sauf des numéros tarifaires 8529.90.31 ou 8540.11.22 ou de plus d'un des numéros suivants :
- le numéro tarifaire 7011.20.10,
 - le numéro tarifaire 8540.91.10;
- (3) Un changement aux moniteurs couleurs sans haute définition de type projecteur, à tube à rayons cathodiques, des numéros tarifaires 8540.12.91 ou 8540.12.99 comprenant un panneau de verre visé à l'alinéa b) de la note 4 du chapitre 85 et un cône en verre du numéro tarifaire 7011.20.10, de la sous-position 8528.49 des moniteurs couleurs incomplets ou non finis (y compris les assemblages des moniteurs composés des parties visées par les alinéas a), b), c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un tube à rayons cathodiques, de la sous-position 8528.49 ou de toute autre position, sauf des numéros tarifaires 8540.12.91 ou 8540.12.99 ou de plus d'un des numéros suivants :
- le numéro tarifaire 7011.20.10,
 - le numéro tarifaire 8540.91.10;
- (4) Un changement aux moniteurs couleurs sans haute définition de type projecteur, à tube à rayons cathodiques, des numéros tarifaires 8540.12.91 ou 8540.12.99 comprenant une enveloppe de verre visée à l'alinéa b) de la note 4 du chapitre 85, de la sous-position 8528.49 des moniteurs couleurs incomplets ou non finis (y compris les assemblages de moniteurs composés des parties visées par les alinéas a), b), c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas de tube à rayons cathodiques, de la sous-position 8528.49 ou de toute autre position, sauf des numéros tarifaires 8540.12.91, 8540.12.99 ou 8540.91.10;
- (5) Un changement aux moniteurs couleurs à haute définition pas de type projecteur, à tube à rayons cathodiques, de la sous-position 8528.49 de moniteurs couleurs incomplets ou non finis (y compris les assemblages de moniteurs composés des parties visées par les alinéas a), b), c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), mais ne comportant pas de tube à rayons cathodiques, de la sous-position 8528.49 ou de toute autre position, sauf des numéros tarifaires 8540.11.11, 8540.11.12 ou 8540.91.10;
- (6) Un changement aux moniteurs couleurs à haute définition de type projecteur, à tube à rayons cathodiques, de la sous-position 8528.49 de moniteurs couleurs incomplets ou non finis (y compris les

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assemblages de moniteurs composés des parties visées par les alinéas a), b) c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), mais ne comportant pas de tube à rayons cathodiques, de la sous-position 8528.49 ou de toute autre position, sauf des numéros tarifaires 8540.12.11, 8540.12.19 ou 8540.91.10;

(7) Un changement aux moniteurs couleurs incomplets ou non finis (y compris les assemblages de moniteurs composés des parties visées par les alinéas a), b), c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un tube à rayons cathodiques, de la sous-position 8528.49 de toute autre position, sauf du numéro tarifaire 8529.90.31;

(8) Un changement aux autres moniteurs couleurs de la sous-position 8528.49 des moniteurs couleurs incomplets ou non finis (y compris les assemblages de moniteurs composés des parties visées par les alinéas a), b), c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un tube à rayons cathodiques, de la sous-position 8528.49 ou de toute autre position; ou

(9) Un changement aux moniteurs en noir et blanc ou en autres monochromes de la sous-position 8528.49 de toute autre position.

8528.51 Un changement à la sous-position 8528.51 de toute autre sous-position, sauf de la sous-position 8471.49.

8528.59 **(1)** Un changement aux moniteurs couleurs incomplets ou non finis (y compris les assemblages de moniteurs composés des parties visées par les alinéas a), b), c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un écran plat ou un écran similaire, de la sous-position 8528.59 de toute autre position, sauf du numéro tarifaire 8529.90.31;

(2) Un changement aux autres moniteurs couleurs de la sous-position 8528.59 des moniteurs couleurs incomplets ou non finis (y compris les assemblages de moniteurs composés des parties visées par les alinéas a), b), c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un écran plat ou un écran similaire, de la sous-position 8528.59 ou de toute autre position; ou

(3) Un changement aux moniteurs en noir et blanc ou en autres monochromes de la sous-position 8528.59 de toute autre position.

8528.61 Un changement à la sous-position 8528.61 de toute autre sous-position, sauf de la sous-position 8471.49.

8528.69 **(1)** Un changement aux projecteurs sans haute définition, à tube à rayons cathodiques des numéros tarifaires 8540.12.91 ou 8540.12.99 comprenant un panneau de verre visé à l'alinéa b) de la note 4 du chapitre 85 et un cône en verre du numéro tarifaire 7011.20.10, de la sous-position 8528.69 des projecteurs incomplets ou non finis (y compris les assemblages de projecteurs composés des parties visées par les alinéas a), b), c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un tube à rayons cathodiques, de la sous-position 8528.69 ou de toute autre position, sauf des numéros tarifaires 8540.12.91 ou 8540.12.99 ou de plus d'un des numéros suivants :

- le numéro tarifaire 7011.20.10,
- le numéro tarifaire 8540.91.10;

(2) Un changement aux projecteurs sans haute définition, à tube à rayons cathodiques des numéros tarifaires 8540.12.91 ou 8540.12.99 comprenant une enveloppe de verre visée à l'alinéa b) de la note 4 du chapitre 85, de la sous-position 8528.69 des projecteurs incomplets ou non finis (y compris les assemblages de projecteurs composés des parties visées par les alinéas a), b), c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un tube à rayons cathodiques, de la sous-position 8528.69 ou de toute autre position, sauf des numéros tarifaires 8540.12.91 ou 8540.12.99 ou 8540.91.10;

(3) Un changement aux projecteurs à haute définition, à tube à rayons cathodiques, de la sous-position 8528.69 des projecteurs incomplets ou non finis (y compris les assemblages de projecteurs composés des parties visées par les alinéas a), b), c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), mais ne comportant pas de tube à rayons cathodiques, de la sous-position 8528.69 ou de toute autre position, sauf des numéros tarifaires 8540.12.11, 8540.12.19 ou 8540.91.10;

(4) Un changement aux projecteurs incomplets ou non finis (y compris les assemblages de projecteurs composés des parties visées par les alinéas a), b), c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un tube à rayons cathodiques, un écran plat ou écran similaire, de la sous-position 8528.69 de toute autre position, sauf du numéro tarifaire 8529.90.31; ou

(5) Un changement aux autres projecteurs de la sous-position 8528.69 des projecteurs incomplets ou non finis (y compris les assemblages de projecteurs composés des parties visées par les alinéas a), b), c) et e) de la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un écran plat ou un écran similaire, de la sous-position 8528.69 ou de toute autre position.

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- 8528.71 Un changement à la sous-position 8528.71 des appareils récepteurs couleurs incomplets ou non finis (y compris les assemblages pour des appareils récepteurs couleurs composés de toutes les parties visées à la note 3 du chapitre 85, plus un bloc d'alimentation), de la sous-position 8528.71 ou de toute autre position.
- 8528.72 **(1)** Un changement aux appareils récepteurs de télévision sans haute définition, dont l'écran sert au visionnement direct (pas de type projecteur) et dont la diagonale de l'écran n'excède pas 35,56 cm (14 pouces), de la sous-position 8528.72 de toute autre position, sauf des numéros tarifaires 8529.90.11, 8529.90.12, 8529.90.19, 8529.90.31 ou 8529.90.39;
- (2)** Un changement aux appareils récepteurs de télévision sans haute définition, dont l'écran sert au visionnement direct (pas de type projecteur) et dont la diagonale de l'écran excède 35,56 cm (14 pouces), de la sous-position 8528.72 de toute autre position, sauf des numéros tarifaires 8529.90.31 ou 8540.11.22 ou de plus d'un des numéros suivants :
- le numéro tarifaire 7011.20.10,
 - le numéro tarifaire 8540.91.10;
- (3)** Un changement aux appareils récepteurs de télévision sans haute définition de type projecteur, à tube à rayons cathodiques des numéros tarifaires 8540.12.91 ou 8540.12.99 comprenant un panneau de verre visé à l'alinéa b) de la note 4 du chapitre 85 et un cône en verre du numéro tarifaire 7011.20.10, de la sous-position 8528.72 des appareils récepteurs de télévision incomplets ou non finis (y compris les assemblages pour des appareils récepteurs composés de toutes les parties visées à la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un tube à rayons cathodiques, de la sous-position 8528.72 ou de toute autre position, sauf des numéros tarifaires 8540.12.91 ou 8540.12.99 ou de plus d'un des numéros suivants :
- le numéro tarifaire 7011.20.10,
 - le numéro tarifaire 8540.91.10;
- (4)** Un changement aux appareils récepteurs de télévision sans haute définition de type projecteur, à tube à rayons cathodiques des numéros tarifaires 8540.12.91 ou 8540.12.99 comprenant une enveloppe de verre visée à l'alinéa b) de la note 4 du chapitre 85, de la sous-position 8528.72 des appareils récepteurs de télévision incomplets ou non finis (y compris les assemblages d'appareils récepteurs composés de toutes les parties visées à la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un tube à rayons cathodiques, de la sous-position 8528.72 ou de toute autre position, sauf des numéros tarifaires 8540.12.91 , 8540.12.99 ou 8540.91.10;
- (5)** Un changement aux appareils récepteurs de télévision à haute définition pas de type projecteur, à tube à rayons cathodiques, de la sous-position 8528.72 d'appareils récepteurs de télévision incomplets ou non finis (y compris les assemblages d'appareils récepteurs composés de toutes les parties visées à la note 3 du chapitre 85, plus un bloc d'alimentation), mais ne comportant pas de tube à rayons cathodiques, de la sous-position 8528.72 ou de toute autre position, sauf des numéros tarifaires 8540.11.11, 8540.11.12 ou 8540.91.10;
- (6)** Un changement aux appareils récepteurs de télévision à haute définition de type projecteur, à tube à rayons cathodiques, de la sous-position 8528.72 d'appareils récepteurs de télévision incomplets ou non finis (y compris les assemblages d'appareils récepteurs composés de toutes les parties visées à la note 3 du chapitre 85, plus un bloc d'alimentation), mais ne comportant pas de tube à rayons cathodiques, de la sous-position 8528.72 ou de toute autre position, sauf des numéros tarifaires 8540.12.10, 8540.12.19 ou 8540.91.10;
- (7)** Un changement aux appareils récepteurs de télévision incomplets ou non finis (y compris les assemblages pour des appareils récepteurs composés de toutes les parties visées à la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un tube à rayons cathodiques, de la sous-position 8528.72 de toute autre position, sauf du numéro tarifaire 8529.90.31; ou
- (8)** Un changement aux autres appareils récepteurs de télévision de la sous-position 8528.72 des appareils récepteurs de télévision incomplets ou non finis (y compris les assemblages pour des appareils récepteurs composés de toutes les parties visées à la note 3 du chapitre 85, plus un bloc d'alimentation), ne comportant pas un tube à rayons cathodiques, un écran plat ou un écran similaire, de la sous-position 8528.72 ou de toute autre position.
- 8528.73 Un changement à la sous-position 8528.73 de toute autre position.
- 8529.10 **(1)** Un changement à la sous-position 8529.10 de toute autre position; ou

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(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8529.10, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8529.90

8529.90.11,
8529.90.12,
8529.90.19

Un changement aux numéros tarifaires 8529.90.11, 8529.90.12 ou 8529.90.19 de tout autre numéro tarifaire.

8529.90.20

Un changement au numéro tarifaire 8529.90.20 de tout autre numéro tarifaire.

8529.90.31

Un changement au numéro tarifaire 8529.90.31 de tout autre numéro tarifaire.

8529.90.39

Un changement au numéro tarifaire 8529.90.39 de tout autre numéro tarifaire.

8529.90.50

Un changement au numéro tarifaire 8529.90.50 de tout autre numéro tarifaire.

8529.90.61,
8529.90.69

(1) Un changement aux numéros tarifaires 8529.90.61 ou 8529.90.69 de toute autre position; ou
(2) Aucun changement nécessaire de classement tarifaire aux numéros tarifaires 8529.90.61 ou 8529.90.69, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8529.90

(1) Un changement à la sous-position 8529.90 de toute autre position; ou
(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8529.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8530.10-8530.80

(1) Un changement aux sous-positions 8530.10 à 8530.80 de toute autre position; ou
(2) Un changement aux sous-positions 8530.10 à 8530.80 de la sous-position 8530.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8530.90

(1) Un changement à la sous-position 8530.90 de toute autre position; ou
(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8530.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8531.10-8531.20

Un changement aux sous-positions 8531.10 à 8531.20 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

8531.80

Un changement à la sous-position 8531.80 de toute autre sous-position.

8531.90

(1) Un changement à la sous-position 8531.90 de toute autre position; ou
(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8531.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8532.10

(1) Un changement à la sous-position 8532.10 de toute autre position; ou

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(2) Un changement à la sous-position 8532.10 de la sous-position 8532.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8532.21-8532.30

Un changement aux sous-positions 8532.21 à 8532.30 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

8532.90

(1) Un changement à la sous-position 8532.90 de toute autre position; ou

(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8532.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8533.10-8533.39

Un changement aux sous-positions 8533.10 à 8533.39 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

8533.40

Un changement à la sous-position 8533.40 de toute autre sous-position, sauf du numéro tarifaire 8533.90.10.

8533.90

(1) Un changement à la sous-position 8533.90 de toute autre position; ou

(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8533.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

85.34

Un changement à la position 85.34 de toute autre position.

85.35

8535.90.30

(1) Un changement au numéro tarifaire 8535.90.30 de tout autre numéro tarifaire, sauf du numéro tarifaire 8538.90.10; ou

(2) Un changement au numéro tarifaire 8535.90.30 du numéro tarifaire 8538.90.10, qu'il y ait ou non également un changement de tout autre numéro tarifaire, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

85.35

(1) Un changement à la position 85.35 de toute autre position, sauf des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39; ou

(2) Un changement à la position 85.35 des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8536.10-8536.20

(1) Un changement aux sous-positions 8536.10 à 8536.20 de toute autre position, sauf des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39; ou

(2) Un changement aux sous-positions 8536.10 à 8536.20 des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8536.30

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- 8536.30.10,
8536.30.20
- (1)** Un changement aux numéros tarifaires 8536.30.10 ou 8536.30.20 de tout autre numéro tarifaire, sauf du numéro tarifaire 8538.90.10; ou
- (2)** Un changement aux numéros tarifaires 8536.30.10 ou 8536.30.20 du numéro tarifaire 8538.90.10, qu'il y ait ou non également un changement de tout autre numéro tarifaire, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée;
- 8536.30
- (1)** Un changement à tout autre produit de la sous-position 8536.30 de toute autre position, sauf des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39; ou
- (2)** Un changement à tout autre produit de la sous-position 8536.30 des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée;
- 8536.41-8536.49
- (1)** Un changement aux sous-positions 8536.41 à 8536.49 de toute autre position, sauf des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39; ou
- (2)** Un changement aux sous-positions 8536.41 à 8536.49 des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée;
- 8536.50
- 8536.50.11,
8536.50.12,
8536.50.19
- (1)** Un changement aux numéros tarifaires 8536.50.11, 8536.50.12 ou 8536.50.19 de tout autre numéro tarifaire, sauf du numéro tarifaire 8538.90.10; ou
- (2)** Un changement aux numéros tarifaires 8536.50.11, 8536.50.12 ou 8536.50.19 du numéro tarifaire 8538.90.10, qu'il y ait ou non également un changement de tout autre numéro tarifaire, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée;
- 8536.50
- (1)** Un changement à tout autre produit de la sous-position 8536.50 de toute autre position, sauf des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39; ou
- (2)** Un changement à tout autre produit de la sous-position 8536.50 des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée;
- 8536.61-8536.69
- (1)** Un changement aux sous-positions 8536.61 à 8536.69 de toute autre position, sauf des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39; ou
- (2)** Un changement aux sous-positions 8536.61 à 8536.69 des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée;
- 8536.70
- (1)** Un changement aux connecteurs en plastique de la sous-position 8536.70 de tout autre produit de la sous-position 8536.70 ou de toute autre position, sauf de la position 39.26, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée;

Chapitre 85

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(2) Un changement aux connecteurs en céramique de la sous-position 8536.70 de tout autre produit de la sous-position 8536.70 ou de toute autre sous-position, sauf du chapitre 69; ou

(3) Un changement aux connecteurs en cuivre de la sous-position 8536.70 de tout autre produit de la sous-position 8536.70 ou de toute autre sous-position, sauf de la position 74.19.

8536.90

(1) Un changement à la sous-position 8536.90 de toute autre position, sauf des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39; ou

(2) Un changement à la sous-position 8536.90 des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

85.37

(1) Un changement à la position 85.37 de toute autre position, sauf des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39; ou

(2) Un changement à la position 85.37 des numéros tarifaires 8538.90.20, 8538.90.31 ou 8538.90.39, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

85.38.10-8538.90

(1) Un changement aux sous-positions 8538.10 à 8538.90 de toute autre position; ou

(2) Un changement aux sous-positions 8538.10 à 8538.90 de toute autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8539.10-8539.49

(1) Un changement aux sous-positions 8539.10 à 8539.49 de toute autre position; ou

(2) Un changement aux sous-positions 8539.10 à 8539.49 de la sous-position 8539.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8539.90

Un changement à la sous-position 8539.90 de toute autre position.

8540.11

8540.11.11

Un changement au numéro tarifaire 8540.11.11 de toute autre sous-position, sauf du numéro tarifaire 8540.91.10.

8540.11.12

Un changement au numéro tarifaire 8540.11.12 de toute autre sous-position, sauf du numéro tarifaire 8540.91.10.

8540.11.21

Un changement au numéro tarifaire 8540.11.21 de toute autre sous-position, sauf de plus d'un des numéros suivants :

- le numéro tarifaire 7011.20.10,
- le numéro tarifaire 8540.91.10.

8540.11.22

Un changement au numéro tarifaire 8540.11.22 de toute autre sous-position, sauf de plus d'un des numéros suivants :

- le numéro tarifaire 7011.20.10,
- le numéro tarifaire 8540.91.10.

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8540.11	(1) Un changement à la sous-position 8540.11 de toute autre position; ou (2) Un changement à la sous-position 8540.11 de la sous-position 8540.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8540.12	
8540.12.11, 8540.12.19	Un changement aux numéros tarifaires 8540.12.11 ou 8540.12.19 de toute autre sous-position, sauf du numéro tarifaire 8540.91.10. Note : La règle suivante s'applique à tout produit des numéros tarifaires 8540.12.91 ou 8540.12.99 comprenant un panneau de verre visé à l'alinéa b) de la note 5 du chapitre 85 et un cône de verre du numéro tarifaire 7011.20.10 :
8540.12.91, 8540.12.99	Un changement aux numéros tarifaires 8540.12.91 ou 8540.12.99 de toute autre sous-position, sauf de plus d'un des numéros suivants : — le numéro tarifaire 7011.20.10, — le numéro tarifaire 8540.91.10. Note : La règle suivante s'applique à tout produit des numéros tarifaires 8540.12.91 ou 8540.12.99 comprenant une enveloppe de verre visée à l'alinéa b) de la note 5 du chapitre 85 :
8540.12.91, 8540.12.99	Un changement aux numéros tarifaires 8540.12.91 ou 8540.12.99 de toute autre sous-position, sauf du numéro tarifaire 8540.91.10.
8540.12	(1) Un changement à la sous-position 8540.12 de toute autre position; ou (2) Un changement à la sous-position 8540.12 de la sous-position 8540.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8540.20	(1) Un changement à la sous-position 8540.20 de toute autre position; ou (2) Un changement à la sous-position 8540.20 des sous-positions 8540.91 à 8540.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8540.40-8540.60	Un changement aux sous-positions 8540.40 à 8540.60 de toute sous-position à l'extérieur de ce groupe.
8540.71-8540.89	Un changement aux sous-positions 8540.71 à 8540.89 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
8540.91	
8540.91.10	Un changement au numéro tarifaire 8540.91.10 de tout autre numéro tarifaire.
8540.91	(1) Un changement à la sous-position 8540.91 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8540.91, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8540.99	
8540.99.10	Un changement au numéro tarifaire 8540.99.10 de tout autre numéro tarifaire.

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8540.99	<p>(1) Un changement à la sous-position 8540.99 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8540.99, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
85.41-85.42	<p>Note : <i>Malgré l'article 16 (Réexpédition) du présent règlement, un produit des sous-positions 8541.10 à 8541.60 ou 8542.10 à 8542.39 admissible comme étant un produit originaire aux termes de la règle ci-dessous peut faire l'objet d'une production complémentaire à l'extérieur du territoire des pays ALÉNA et, lorsqu'importé dans le territoire d'un pays ALÉNA, est originaire du territoire d'un pays ALÉNA à la condition que cette production complémentaire n'ait pas entraîné un changement à une sous-position à l'extérieur de ce groupe.</i></p>
8543.10	Un changement à la sous-position 8543.10 de toute autre sous-position, sauf de la sous-position 8486.20.
8543.20-8543.30	Un changement aux sous-positions 8543.20 à 8543.30 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
8543.70	Un changement à la sous-position 8543.70 de toute autre sous-position, sauf des « cartes intelligentes », autres que celles comportant un circuit intégré unique de la sous-position 8523.59.
8543.90	<p>Note : <i>Malgré l'article 16 (Réexpédition) du présent règlement, les micro-assemblages électroniques de la sous-position 8543.90 admissibles comme étant des produits originaires aux termes de la règle ci-dessous peuvent faire l'objet d'une production complémentaire à l'extérieur du territoire des pays ALÉNA et, lorsqu'ils sont importés dans le territoire d'un pays ALÉNA, ils sont originaires du territoire d'un pays ALÉNA à la condition que cette production complémentaire n'ait pas entraîné un changement à toute autre sous-position.</i></p> <p>(1) Aucun changement nécessaire de la classification tarifaire aux micro-assemblages électroniques de la sous-position 8543.90;</p> <p>(2) Un changement à tout autre produit de la sous-position 8543.90 des micro-assemblages électroniques de la sous-position 8543.90 ou de toute autre position; ou</p> <p>(3) Aucun changement nécessaire de la classification tarifaire à tout autre produit de la sous-position 8543.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8544.11-8544.60	<p>(1) Un changement aux sous-positions 8544.11 à 8544.60 de toute sous-position à l'extérieur de ce groupe, sauf des positions 74.08, 74.13, 76.05 ou 76.14; ou</p> <p>(2) Un changement aux sous-positions 8544.11 à 8544.60 de toute autre sous-position à l'intérieur de ce groupe ou des positions 74.08, 74.13, 76.05 ou 76.14, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
8544.70	<p>(1) Un changement à la sous-position 8544.70 de toute autre sous-position, sauf des positions 70.02 ou 90.01; ou</p> <p>(2) Un changement à la sous-position 8544.70 des positions 70.02 ou 90.01, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
85.45-85.47	Un changement aux positions 85.45 à 85.47 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
8548.10	Un changement à la sous-position 8548.10 de tout autre chapitre.

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8548.90

Note : *Malgré l'article 16 (Réexpédition) du présent règlement, les micro-assemblages électroniques de la sous-position 8548.90 admissibles comme étant des produits originaires aux termes de la règle ci-dessous peuvent faire l'objet d'une production complémentaire à l'extérieur du territoire des pays ALÉNA et, lorsqu'ils sont importés dans le territoire d'un pays ALÉNA, ils sont originaires du territoire d'un pays ALÉNA à la condition que cette production complémentaire n'ait pas entraîné un changement à toute autre sous-position.*

(1) Aucun changement nécessaire de la classification tarifaire aux micro-assemblages électroniques de la sous-position 8548.90; ou

(2) Un changement à tout autre produit de la sous-position 8548.90 des micro-assemblages électroniques de la sous-position 8548.90 ou de toute autre position.

DORS/96-26, art. 88 à 93, 94(A), 95 à 104, 105(F) et 106 à 112; DORS/97-206, art. 11 à 15; DORS/2000-86, art. 121 à 194; DORS/2002-27, art. 85 à 89 et 99; DORS/2003-24, art. 6; DORS/2005-8, art. 8 à 32; DORS/2006-131, art. 15 à 22; DORS/2009-188, art. 102 à 116; DORS/2009-189, art. 12 à 25.

SECTION XVII

Matériel de transport (chapitres 86-89)

Chapitre 86

Véhicules et matériel pour voies ferrées ou similaires et leurs parties; appareils mécaniques (y compris électromécaniques) de signalisation pour voies de communication

86.01-86.02

Un changement aux positions 86.01 à 86.02 de toute autre position.

86.03-86.06

(1) Un changement aux positions 86.03 à 86.06 de toute autre position, y compris une autre position à l'intérieur de ce groupe, sauf de la position 86.07; ou

(2) Un changement aux positions 86.03 à 86.06 de la position 86.07, qu'il y ait ou non également un changement de toute autre position, y compris une autre position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8607.11-8607.12

Un changement aux sous-positions 8607.11 à 8607.12 de toute sous-position à l'extérieur de ce groupe.

8607.19

8607.19.11,

8607.19.19

(1) Un changement aux numéros tarifaires 8607.19.11 ou 8607.19.19 de toute autre position; ou

(2) Un changement aux numéros tarifaires 8607.19.11 ou 8607.19.19 du numéro tarifaire 8607.19.30, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8607.19.21,

8607.19.29

(1) Un changement aux numéros tarifaires 8607.19.21 ou 8607.19.29 de toute autre position; ou

(2) Un changement aux numéros tarifaires 8607.19.21 ou 8607.19.29 des numéros tarifaires 8607.19.30 ou 8607.19.40, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

b) 50 p. 100 lorsque la méthode de coût net est utilisée.

8607.19

Un changement à la sous-position 8607.19 de toute autre position.

Chapitre 86

Véhicules et matériel pour voies ferrées ou similaires et leurs parties; appareils mécaniques (y compris électromécaniques) de signalisation pour voies de communication

8607.21-8607.99

- (1)** Un changement aux sous-positions 8607.21 à 8607.99 de toute autre position; ou
- (2)** Aucun changement nécessaire de la classification tarifaire à l'une ou l'autre des sous-positions 8607.21 à 8607.99, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

86.08-86.09

Un changement aux positions 86.08 et 86.09 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

DORS/96-26, art. 113; DORS/2000-86, art. 195 et 196; DORS/2002-27, art. 99; DORS/2009-189, art. 26 et 27.

Chapitre 87

Voitures automobiles, tracteurs, cycles et autres véhicules terrestres, leurs parties et accessoires

87.01

Un changement à la position 87.01 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

87.02

8702.10.10

Un changement au numéro tarifaire 8702.10.10 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8702.10.20

Un changement au numéro tarifaire 8702.10.20 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8702.90.10

Un changement au numéro tarifaire 8702.90.10 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8702.90.20

Un changement au numéro tarifaire 8702.90.20 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8703.10

Un changement à la sous-position 8703.10 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8703.21-8703.90

Un changement aux sous-positions 8703.21 à 8703.90 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8704.10

Un changement à la sous-position 8704.10 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8704.21

Un changement à la sous-position 8704.21 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8704.22-8407.23

Un changement aux sous-positions 8704.22 et 8704.23 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8704.31

Un changement à la sous-position 8704.31 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8704.32-8704.90

Un changement aux sous-positions 8704.32 à 8704.90 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

87.05

Un changement à la position 87.05 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

87.06

8706.00.20

Un changement au numéro tarifaire 8706.00.20 de toute autre position, sauf des sous-positions 8708.50 ou 8708.60, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8706.00.10,
8706.00.90

Un changement aux numéros tarifaires 8706.00.10 ou 8706.00.90 de toute autre position, sauf des sous-positions 8708.50 ou 8708.60, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

Chapitre 87	Voitures automobiles, tracteurs, cycles et autres véhicules terrestres, leurs parties et accessoires
87.07	<p>(1) Un changement à la position 87.07 de tout autre chapitre; ou</p> <p>(2) Un changement à la position 87.07 de la position 87.08, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.</p>
8708.10	<p>(1) Un changement à la sous-position 8708.10 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 8708.10 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.</p>
8708.21	<p>(1) Un changement à la sous-position 8708.21 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 8708.21 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.</p>
8708.29	<p>(1) Un changement à la sous-position 8708.29 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 8708.29, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.</p>
8708.30	<p>(1) Un changement aux garnitures des freins montées de la sous-position 8708.30 de toute autre position; ou</p> <p>(2) Un changement aux garnitures des freins montées de la sous-position 8708.30 des parties des garnitures des freins montées, freins ou servo-freins des sous-positions 8708.30 ou 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net;</p> <p>(3) Un changement à tout autre produit de la sous-position 8708.30 de toute autre position; ou</p> <p>(4) Un changement à tout autre produit de la sous-position 8708.30 des garnitures des freins montées ou des parties de freins ou servo-freins des sous-positions 8708.30 ou 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.</p>
8708.40	<p>(1) Un changement aux boîtes de vitesses de la sous-position 8708.40 de toute autre position; ou</p> <p>(2) Un changement aux boîtes de vitesses de la sous-position 8708.40 de tout autre produit des sous-positions 8708.40 ou 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net; ou</p> <p>(3) Un changement à tout autre produit de la sous-position 8708.40 de toute autre position; ou</p> <p>(4) Aucun changement nécessaire de la classification tarifaire à tout autre produit de la sous-position 8708.40, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.</p>
8708.50	<p>(1) Un changement aux ponts avec différentiel, même pourvus d'autres organes de transmission, pour les véhicules de la position 87.03, de la sous-position 8708.50 de toute autre position, sauf des sous-positions 8482.10 à 8482.80; ou</p> <p>(2) Un changement aux ponts avec différentiel, même pourvus d'autres organes de transmission, pour les véhicules de la position 87.03, de la sous-position 8708.50 des sous-positions 8482.10 à 8482.80 ou des parties de ponts de la sous-position 8708.50, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net;</p> <p>(3) Un changement aux autres ponts avec différentiel, même pourvus d'autres organes de transmission, de la sous-position 8708.50 de toute autre position; ou</p> <p>(4) Un changement aux autres ponts avec différentiel, même pourvus d'autres organes de transmission, de la sous-position 8708.50 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net;</p> <p>(5) Un changement aux essieux non-moteur et à leurs parties, pour les véhicules de la position 87.03, de la sous-position 8708.50 de toute autre position, sauf des sous-positions 8482.10 à 8482.80; ou</p> <p>(6) Un changement aux essieux non-moteur et à leurs parties, pour les véhicules de la position 87.03, de la sous-position 8708.50 des sous-positions 8482.10 à 8482.80 ou 8708.99, qu'il y ait ou non également un</p>

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changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net;

(7) Un changement aux autres essieux non-moteur et à leurs parties de la sous-position 8708.50 de toute autre position; ou

(8) Un changement aux autres essieux non-moteur et à leurs parties de la sous-position 8708.50 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net;

(9) Un changement à tout autre produit de la sous-position 8708.50 de toute autre position; ou

(10) Aucun changement nécessaire de la classification tarifaire à tout autre produit de la sous-position 8708.50, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8708.70

(1) Un changement à la sous-position 8708.70 de toute autre position; ou

(2) Un changement à la sous-position 8708.70 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8708.80

(1) Un changement aux jambes de force McPherson de la sous-position 8708.80 de leurs parties de la sous-position 8708.80 ou de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net;

(2) Un changement à tout autre produit de la sous-position 8708.80 de toute autre position;

(3) Un changement aux autres systèmes de suspension (y compris les amortisseurs) de la sous-position 8708.80 de leurs parties des sous-positions 8708.80 ou 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net; ou

(4) Aucun changement nécessaire de la classification tarifaire aux parties de systèmes de suspension (y compris les amortisseurs) de la sous-position 8708.80, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8708.91

(1) Un changement aux radiateurs de la sous-position 8708.91 de toute autre position; ou

(2) Un changement aux radiateurs de la sous-position 8708.91 de tout autre produit de la sous-position 8708.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net; ou

(3) Aucun changement nécessaire de la classification tarifaire à tout autre produit de la sous-position 8708.91, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8708.92

(1) Un changement aux silencieux ou aux tuyaux d'échappement de la sous-position 8708.92 de toute autre position; ou

(2) Un changement aux silencieux ou aux tuyaux d'échappement de la sous-position 8708.92 de tout autre produit de la sous-position 8708.92, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net; ou

(3) Aucun changement nécessaire de la classification tarifaire à tout autre produit de la sous-position 8708.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8708.93

(1) Un changement à la sous-position 8708.93 de toute autre position; ou

(2) Un changement à la sous-position 8708.93 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8708.94

(1) Un changement à la sous-position 8708.94 de toute autre position;

(2) Un changement aux volants, colonnes de direction ou boîtiers de direction de la sous-position 8708.94 de leurs parties des sous-positions 8708.94 ou 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net; ou

(3) Aucun changement nécessaire de la classification tarifaire aux parties de volants, colonnes de direction ou boîtiers de direction de la sous-position 8708.94, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

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8708.95		(1) Un changement à la sous-position 8708.95 de toute autre position; ou (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8708.95, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
8708.99		
8708.99.41, 8708.99.42, 8708.99.49		Un changement aux numéros tarifaires 8708.99.41, 8708.99.42 ou 8708.99.49 de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
8708.99.51, 8708.99.52, 8708.99.59		(1) Un changement aux numéros tarifaires 8708.99.51, 8708.99.52 ou 8708.99.59 de toute autre position, sauf des sous-positions 8482.10 à 8482.80 ou des numéros tarifaires 8482.99.11 ou 8482.99.19; ou (2) Un changement aux numéros tarifaires 8708.99.51, 8708.99.52 ou 8708.99.59 des sous-positions 8482.10 à 8482.80 ou des numéros tarifaires 8482.99.11 ou 8482.99.19, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
8708.99		(1) Un changement à la sous-position 8708.99 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 8708.99, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
8709.11-8709.19		(1) Un changement aux sous-positions 8709.11 à 8709.19 de toute autre position; ou (2) Un changement aux sous-positions 8709.11 à 8709.19 de la sous-position 8709.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8709.90		Un changement à la sous-position 8709.90 de toute autre position.
87.10		Un changement à la position 87.10 de toute autre position.
87.11		(1) Un changement à la position 87.11 de toute autre position, sauf de la position 87.14; ou (2) Un changement à la position 87.11 de la position 87.14, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
87.12		(1) Un changement à la position 87.12 de toute autre position, sauf de la position 87.14; ou (2) Un changement à la position 87.12 de la position 87.14, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
87.13		(1) Un changement à la position 87.13 de toute autre position, sauf de la position 87.14; ou (2) Un changement à la sous-position 87.13 de la sous-position 87.14, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
87.14		Un changement à la position 87.14 de toute autre position.
87.15		Un changement à la position 87.15 de toute autre position.
8716.10-8716.80		(1) Un changement aux sous-positions 8716.10 à 8716.80 de toute autre position; ou (2) Un changement aux sous-positions 8716.10 à 8716.80 de la sous-position 8716.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

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- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

8716.90 Un changement à la sous-position 8716.90 de toute autre position.

DORS/96-26, art. 114(F) et 115(F); DORS/2000-86, art. 197 à 201; DORS/2002-27, art. 99; DORS/2003-24, art. 7 et 8; DORS/2009-188, art. 117 à 121.

Chapitre 88 Navigation aérienne ou spatiale

- 88.01 **(1)** Un changement aux planeurs ou ailes volantes de la position 88.01 de tout autre produit de la position 88.01 ou de toute autre position; ou
- (2)** Un changement à tout autre produit de la position 88.01 des planeurs ou ailes volantes de la position 88.01 ou de toute autre position.

8802.11-8803.90 Un changement aux sous-positions 8802.11 à 8803.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

88.04-88.05 Un changement aux positions 88.04 et 88.05 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

DORS/2002-27, art. 99; DORS/2009-188, art. 122.

Chapitre 89 Navigation maritime ou fluviale

- 89.01-89.02 **(1)** Un changement aux positions 89.01 et 89.02 de tout autre chapitre; ou
- (2)** Un changement aux positions 89.01 et 89.02 de toute autre position à l'intérieur du chapitre 89, y compris de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

89.03 Un changement à la position 89.03 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

89.04-89.05 **(1)** Un changement aux positions 89.04 et 89.05 de tout autre chapitre; ou

(2) Un changement aux positions 89.04 et 89.05 de toute autre position à l'intérieur du chapitre 89, y compris de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

89.06-89.08 Un changement aux positions 89.06 à 89.08 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

DORS/2002-27, art. 99.

SECTION XVIII

Instrumentes et appareils d'optique, de photographie ou de cinématographie, de mesure, de contrôle ou de précision; instruments et appareils médico-chirurgicaux, horlogerie; instruments de musique; parties et accessoires de ces instruments ou appareils (chapitres 90-92)

Chapitre 90	Instrumentes et appareils d'optique, de photographie ou de cinématographie, de mesure, de contrôle ou de précision; instruments et appareils médico-chirurgicaux; parties et accessoires de ces instruments ou appareils Note 1 : <i>Au sens du présent chapitre, l'expression assemblage de circuits imprimés s'entend d'un produit comportant au moins un circuit imprimé de la position 85.34 formé d'au moins un élément actif, avec ou sans éléments passifs. Pour l'application de la présente note, éléments actifs s'entend des diodes, transistors et dispositifs similaires à semi-conducteurs, photosensibles ou non, de la position 85.41 et des circuits de la position 85.42 et des micro-assemblages électroniques des positions 85.43 ou 85.48.</i> Note 2 : <i>L'origine des produits du chapitre 90 sera déterminée sans égard à l'origine de toutes machines automatiques de traitement de l'information ou de leurs unités de la position 84.71, ou de leurs parties et accessoires de la position 84.73, qui peuvent y être incluses.</i>
9001.10	(1) Un changement à la sous-position 9001.10 de tout autre chapitre, sauf de la position 70.02; ou (2) Un changement à la sous-position 9001.10 de la position 70.02, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9001.20-9001.90	Un changement aux sous-positions 9001.20 à 9001.90 de toute autre position.
90.02	Un changement à la position 90.02 de toute autre position, sauf de la position 90.01.
9003.11-9003.19	(1) Un changement aux sous-positions 9003.11 à 9003.19 de toute autre position; ou (2) Un changement aux sous-positions 9003.11 à 9003.19 de la sous-position 9003.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9003.90	Un changement à la sous-position 9003.90 de toute autre position.
90.04	(1) Un changement à la position 90.04 de tout autre chapitre; ou (2) Un changement à la position 90.04 de toute autre position du chapitre 90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9005.10-9005.80	Un changement aux sous-positions 9005.10 à 9005.80 de toute sous-position à l'extérieur de ce groupe, sauf des positions 90.01 et 90.02 ou des numéros tarifaires 9005.90.11 ou 9005.90.91.
9005.90	
9005.90.11, 9005.90.91	Un changement aux numéros tarifaires 9005.90.11 ou 9005.90.91 de toute autre position, sauf des positions 90.01 ou 90.02.

Chapitre 90	Instruments et appareils d'optique, de photographie ou de cinématographie, de mesure, de contrôle ou de précision; instruments et appareils médico-chirurgicaux; parties et accessoires de ces instruments ou appareils
9005.90	<p>(1) Un changement à la sous-position 9005.90 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 9005.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9006.10-9006.69	<p>(1) Un changement aux sous-positions 9006.10 à 9006.69 de toute autre position; ou</p> <p>(2) Un changement aux positions 9006.10 à 9006.69 des sous-positions 9006.91 ou 9006.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9006.91-9006.99	<p>(1) Un changement aux sous-positions 9006.91 à 9006.99 de toute autre position; ou</p> <p>(2) Un changement à un produit de l'une des sous-positions 9006.91 à 9006.99 de cette sous-position, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9007.11	<p>(1) Un changement à la sous-position 9007.11 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 9007.11 de la sous-position 9007.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9007.19	
9007.19.11, 9007.19.19	Un changement aux numéros tarifaires 9007.19.11 ou 9007.19.19 de tout autre numéro tarifaire.
9007.19	<p>(1) Un changement à la sous-position 9007.19 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 9007.19 de la sous-position 9007.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9007.20	<p>(1) Un changement à la sous-position 9007.20 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 9007.20 de la sous-position 9007.92, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9007.91	<p>(1) Un changement à la sous-position 9007.91 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 9007.91, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9007.92	<p>(1) Un changement à la sous-position 9007.92 de toute autre position; ou</p>

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	<p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 9007.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9008.10-9008.40	<p>(1) Un changement aux sous-positions 9008.10 à 9008.40 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 9008.10 à 9008.40 de la sous-position 9008.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9008.90	<p>(1) Un changement à la sous-position 9008.90 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 9008.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9010.10-9010.60	<p>(1) Un changement aux sous-positions 9010.10 à 9010.60 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 9010.10 à 9010.60 de la sous-position 9010.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9010.90	<p>(1) Un changement à la sous-position 9010.90 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 9010.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9011.10-9011.80	<p>(1) Un changement aux sous-positions 9011.10 à 9011.80 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 9011.10 à 9011.80 de la sous-position 9011.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9011.90	Un changement à la sous-position 9011.90 de toute autre position.
9012.10	<p>(1) Un changement à la sous-position 9012.10 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 9012.10 de la sous-position 9012.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9012.90	Un changement à la sous-position 9012.90 de toute autre position.
9013.10-9013.80	<p>(1) Un changement aux sous-positions 9013.10 à 9013.80 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 9013.10 à 9013.80 de la sous-position 9013.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

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	b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9013.90	(1) Un changement à la sous-position 9013.90 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 9013.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9014.10-9014.80	(1) Un changement aux sous-positions 9014.10 à 9014.80 de toute autre position; ou (2) Un changement aux sous-positions 9014.10 à 9014.80 de la sous-position 9014.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9014.90	(1) Un changement à la sous-position 9014.90 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 9014.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9015.10-9015.80	(1) Un changement aux sous-positions 9015.10 à 9015.80 de toute autre position; ou (2) Un changement aux sous-positions 9015.10 à 9015.80 de la sous-position 9015.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9015.90	(1) Un changement à la sous-position 9015.90 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 9015.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
90.16	Un changement à la position 90.16 de toute autre position.
9017.10-9017.80	(1) Un changement aux sous-positions 9017.10 à 9017.80 de toute autre position; ou (2) Un changement aux sous-positions 9017.10 à 9017.80 de la sous-position 9017.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9017.90	Un changement à la sous-position 9017.90 de toute autre position.
9018.11	
9018.11.10	Un changement au numéro tarifaire 9018.11.10 de tout autre numéro tarifaire, sauf du numéro tarifaire 9018.11.91.
9018.11	Un changement à la sous-position 9018.11 de toute autre position.
9018.12-9018.14	Un changement aux sous-positions 9018.12 à 9018.14 de toute autre position.
9018.19	

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9018.19.10	Un changement au numéro tarifaire 9018.19.10 de tout autre numéro tarifaire, sauf du numéro tarifaire 9018.19.20.
9018.19	Un changement à la sous-position 9018.19 de toute autre position.
9018.20-9018.50	Un changement aux sous-positions 9018.20 à 9018.50 de toute autre position.
9018.90	
9018.90.10	Un changement au numéro tarifaire 9018.90.10 de tout autre numéro tarifaire, sauf du numéro tarifaire 9018.90.20.
9018.90	Un changement à la sous-position 9018.90 de toute autre position.
90.19-90.21	Un changement aux positions 90.19 à 90.21 de toute position à l'extérieur de ce groupe.
9022.12-9022.14	Un changement aux sous-positions 9022.12 à 9022.14 de toute sous-position à l'extérieur de ce groupe, sauf du numéro tarifaire 9022.90.10.
9022.19	Un changement à la sous-position 9022.19 de toute autre sous-position, sauf de la sous-position 9022.30 ou du numéro tarifaire 9022.90.10.
9022.21	Un changement à la sous-position 9022.21 de toute autre sous-position, sauf du numéro tarifaire 9022.90.20.
9022.29-9022.30	(1) Un changement aux sous-positions 9022.29 et 9022.30 de toute autre position; ou (2) Un changement aux sous-positions 9022.29 et 9022.30 de la sous-position 9022.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9022.90	
9022.90.10	Un changement au numéro tarifaire 9022.90.10 de tout autre numéro tarifaire.
9022.90	(1) Un changement à la sous-position 9022.90 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 9022.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
90.23	Un changement à la position 90.23 de toute autre position.
9024.10-9024.80	(1) Un changement aux sous-positions 9024.10 à 9024.80 de toute autre position; ou (2) Un changement aux sous-positions 9024.10 à 9024.80 de la sous-position 9024.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9024.90	(1) Un changement à la sous-position 9024.90 de toute autre position; ou (2) Aucun changement nécessaire de classement tarifaire à la sous-position 9024.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9025.11-9025.80	(1) Un changement aux sous-positions 9025.11 à 9025.80 de toute autre position; ou

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(2) Un changement aux sous-positions 9025.11 à 9025.80 de la sous-position 9025.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 45 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 35 p. 100 lorsque la méthode du coût net est utilisée.

9025.90 Un changement à la sous-position 9025.90 de toute autre position.

9026.10-9026.80 **(1)** Un changement aux sous-positions 9026.10 à 9026.80 de toute autre position; ou

(2) Un changement aux sous-positions 9026.10 à 9026.80 de la sous-position 9026.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

9026.90 **(1)** Un changement à la sous-position 9026.90 de toute autre position; ou

(2) Aucun changement nécessaire de classement tarifaire à la sous-position 9026.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

9027.10-9027.50 **(1)** Un changement aux sous-positions 9027.10 à 9027.50 de toute autre position; ou

(2) Un changement aux sous-positions 9027.10 à 9027.50 de la sous-position 9027.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

9027.80 **(1)** Un changement aux indicateurs de temps de pose de la sous-position 9027.80 de tout autre produit de la sous-position 9027.80 ou de toute autre position;

(2) Un changement aux indicateurs de temps de pose de la sous-position 9027.80 de la sous-position 9027.90, qu'il y ait ou non également un changement de tout autre produit de la sous-position 9027.80 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée; ou

(3) Un changement à tout autre produit de la sous-position 9027.80 des indicateurs de temps de pose de la sous-position 9027.80 ou de toute autre sous-position.

9027.90 **(1)** Un changement à la sous-position 9027.90 de toute autre position; ou

(2) Aucun changement nécessaire de classement tarifaire à la sous-position 9027.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

9028.10-9028.30 **(1)** Un changement aux sous-positions 9028.10 à 9028.30 de toute autre position; ou

(2) Un changement aux sous-positions 9028.10 à 9028.30 de la sous-position 9028.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a)** 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b)** 50 p. 100 lorsque la méthode du coût net est utilisée.

9028.90 Un changement à la sous-position 9028.90 de toute autre position.

9029.10-9029.20 **(1)** Un changement aux sous-positions 9029.10 à 9029.20 de toute autre position; ou

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	<p>(2) Un changement aux sous-positions 9029.10 à 9029.20 de la sous-position 9029.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9029.90	<p>(1) Un changement à la sous-position 9029.90 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 9029.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9030.10	<p>(1) Un changement à la sous-position 9030.10 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 9030.10 de la sous-position 9030.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9030.20	<p>(1) Un changement aux oscilloscopes et oscillographes cathodiques de la sous-position 9030.20 de tout autre produit de la sous-position 9030.20 ou de toute autre sous-position, sauf des assemblages de circuits imprimés (ACI) de la sous-position 9030.90;</p> <p>(2) Un changement à tout autre produit de la sous-position 9030.20 de toute autre position; ou</p> <p>(3) Un changement à tout autre produit de la sous-position 9030.20 de la sous-position 9030.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9030.31	Un changement à la sous-position 9030.31 de toute autre sous-position, sauf des assemblages de circuits imprimés (ACI) de la sous-position 9030.90.
9030.32	<p>(1) Un changement à la sous-position 9030.32 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 9030.32 de la sous-position 9030.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9030.33	Un changement à la sous-position 9030.33 de toute autre sous-position, sauf des assemblages de circuits imprimés (ACI) de la sous-position 9030.90.
9030.39-9030.89	<p>(1) Un changement aux sous-positions 9030.39 à 9030.89 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 9030.39 à 9030.89 de la sous-position 9030.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9030.90	<p>(1) Un changement à la sous-position 9030.90 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 9030.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.

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9031.10-9031.20	<p>(1) Un changement aux sous-positions 9031.10 à 9031.20 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 9031.10 à 9031.20 de la sous-position 9031.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9031.41	<p>(1) Un changement à la sous-position 9031.41 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 9031.41 de la sous-position 9031.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9031.49	
9031.49.10	Un changement au numéro tarifaire 9031.49.10 de tout autre numéro tarifaire, sauf de la sous-position 8537.10 ou du numéro tarifaire 9031.90.10.
9031.49	<p>(1) Un changement à la sous-position 9031.49 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 9031.49 de la sous-position 9031.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9031.80	<p>(1) Un changement à la sous-position 9031.80 de toute autre position; ou</p> <p>(2) Un changement à la sous-position 9031.80 de la sous-position 9031.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9031.90	Un changement à la sous-position 9031.90 de toute autre position.
9032.10	<p>(1) Un changement à la sous-position 9032.10 de toute autre position; ou</p> <p>(2) Un changement à un produit de la sous-position 9032.10 de cette sous-position ou de l'une des sous-positions 9032.89 à 9032.90, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 45 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 35 p. 100 lorsque la méthode du coût net est utilisée.
9032.20-9032.89	<p>(1) Un changement aux sous-positions 9032.20 à 9032.89 de toute autre position; ou</p> <p>(2) Un changement aux sous-positions 9032.20 à 9032.89 de la sous-position 9032.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 45 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 35 p. 100 lorsque la méthode du coût net est utilisée.
9032.90	<p>(1) Un changement à la sous-position 9032.90 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la sous-position 9032.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.

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90.33	<p>(1) Un changement à la position 90.33 de toute autre position; ou</p> <p>(2) Aucun changement nécessaire de classement tarifaire à la position 90.33, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
<small>DORS/96-26, art. 116, 117(F), 118, 119(F), 120, 121, 122(F) et 123; DORS/2000-86, art. 202 à 207; DORS/2002-27, art. 90, 91 et 99; DORS/2003-24, art. 9 et 10; DORS/2005-8, art. 33 à 47; DORS/2006-131, art. 23; DORS/2009-188, art. 123 à 127; DORS/2009-189, art. 28 à 30.</small>	
Chapitre 91	Horlogerie
91.01-91.06	<p>(1) Un changement aux positions 91.01 à 91.06 de tout autre chapitre; ou</p> <p>(2) Un changement aux positions 91.01 à 91.06 de la position 91.14, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
91.07	<p>(1) Un changement à la position 91.07 de tout autre chapitre; ou</p> <p>(2) Un changement à la position 91.07 de la position 91.14, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 45 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 35 p. 100 lorsque la méthode du coût net est utilisée.
91.08-91.10	<p>Un changement aux positions 91.08 à 91.10 de toute autre position, y compris une autre position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9111.10-9111.80	<p>Un changement aux sous-positions 9111.10 à 9111.80 de la sous-position 9111.90 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9111.90	<p>Un changement à la sous-position 9111.90 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9112.20	<p>Un changement à la sous-position 9112.20 de la sous-position 9112.90 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
9112.90	<p>Un changement à la sous-position 9112.90 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.
91.13	<p>Un changement à la position 91.13 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :</p> <ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée.

Chapitre 91

Horlogerie

91.14 Un changement à la position 91.14 de toute autre position.
DORS/2002-27, art. 92 et 99; DORS/2009-189, art. 31.

Chapitre 92

Instruments de musique; parties et accessoires de ces instruments

92.01-92.08 **(1)** Un changement aux positions 92.01 à 92.08 de tout autre chapitre; ou
(2) Un changement aux positions 92.01 à 92.08 de la position 92.09, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.

92.09 Un changement à la position 92.09 de toute autre position.
DORS/2002-27, art. 99.

SECTION XIX

Armes, munitions et leurs parties et accessoires (chapitre 93)

Chapitre 93

Armes et munitions et leurs parties et accessoires

93.01-93.04 **(1)** Un changement aux positions 93.01 à 93.04 de tout autre chapitre; ou
(2) Un changement aux positions 93.01 à 93.04 de la position 93.05 qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.

93.05 Un changement à la position 93.05 de toute autre position.

93.06-93.07 Un changement aux positions 93.06 et 93.07 de tout autre chapitre.
DORS/2002-27, art. 99.

SECTION XX

Marchandises et produits divers (chapitres 94-96)

Chapitre 94

Meubles; mobilier médico-chirurgical; articles de literie et similaires; appareils d'éclairage non dénommés ni compris ailleurs; lampes-réclames, enseignes lumineuses, plaques indicatrices lumineuses et articles similaires; constructions préfabriquées

9401.10-9401.80 **(1)** Un changement aux sous-positions 9401.10 à 9401.80 de tout autre chapitre; ou
(2) Un changement aux sous-positions 9401.10 à 9401.80 de la sous-position 9401.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.

Chapitre 94	Meubles; mobilier médico-chirurgical; articles de literie et similaires; appareils d'éclairage non dénommés ni compris ailleurs; lampes-réclames, enseignes lumineuses, plaques indicatrices lumineuses et articles similaires; constructions préfabriquées
9401.90	Un changement à la sous-position 9401.90 de toute autre position.
94.02	Un changement à la position 94.02 de tout autre chapitre.
9403.10-9403.89	(1) Un changement aux sous-positions 9403.10 à 9403.89 de tout autre chapitre; ou (2) Un changement aux sous-positions 9403.10 à 9403.89 de la sous-position 9403.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9403.90	Un changement à la sous-position 9403.90 de toute autre position.
9404.10-9404.30	Un changement aux sous-positions 9404.10 à 9404.30 de tout autre chapitre.
9404.90	Un changement à la sous-position 9404.90 de tout autre chapitre, sauf des positions 50.07, 51.11 à 51.13, 52.08 à 52.12, 53.09 à 53.11, 54.07, 54.08 ou 55.12 à 55.16.
9405.10-9405.60	(1) Un changement aux sous-positions 9405.10 à 9405.60 de tout autre chapitre; ou (2) Un changement aux sous-positions 9405.10 à 9405.60 des sous-positions 9405.91 à 9405.99, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9405.91-9405.99	Un changement aux sous-positions 9405.91 à 9405.99 de toute autre position.
94.06	Un changement à la position 94.06 de tout autre chapitre.
DORS/2002-27, art. 99; DORS/2009-188, art. 128.	
Chapitre 95	Jouets, jeux, articles pour divertissement ou pour sports; leurs parties et accessoires
9503.00-9505.90	(1) Un changement aux sous-positions 9503.00 à 9505.90 de tout autre chapitre; ou (2) Un changement à un produit de l'une des sous-positions 9503.00 à 9505.90 à l'intérieur de cette sous-position ou de toute autre sous-position à l'intérieur du chapitre 95, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9506.11-9506.29	Un changement aux sous-positions 9506.11 à 9506.29 de tout autre chapitre.
9506.31	(1) Un changement à la sous-position 9506.31 de tout autre chapitre; ou (2) Un changement à la sous-position 9506.31 de la sous-position 9506.39, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. cent lorsque la méthode du coût net est utilisée.
9506.32-9506.39	Un changement aux sous-positions 9506.32 à 9506.39 de tout autre chapitre.
9506.40-9506.99	Un changement aux sous-positions 9506.40 à 9506.99 de tout autre chapitre.
95.07-95.08	Un changement aux positions 95.07 et 95.08 de tout autre chapitre.
DORS/97-206, art. 16; DORS/2002-27, art. 99; DORS/2005-8, art. 48; DORS/2009-188, art. 129.	

Chapitre 96	Ouvrages divers
96.01-96.05	Un changement aux positions 96.01 à 96.05 de tout autre chapitre.
9606.10	Un changement à la sous-position 9606.10 de tout autre chapitre.
9606.21-9606.29	(1) Un changement aux sous-positions 9606.21 à 9606.29 de tout autre chapitre; ou (2) Un changement aux sous-positions 9606.21 à 9606.29 de la sous-position 9606.30, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9606.30	Un changement à la sous-position 9606.30 de toute autre position.
9607.11-9607.19	(1) Un changement aux sous-positions 9607.11 à 9607.19 de tout autre chapitre; ou (2) Un changement aux sous-positions 9607.11 à 9607.19 de la sous-position 9607.20, qu'il y ait ou non également un autre changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. cent lorsque la méthode du coût net est utilisée.
9607.20	Un changement à la sous-position 9607.20 de toute autre position.
9608.10-9608.50	(1) Un changement aux sous-positions 9608.10 à 9608.50 de tout autre chapitre; ou (2) Un changement aux sous-positions 9608.10 à 9608.50 des sous-positions 9608.60 à 9608.99, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9608.60-9608.99	Un changement aux sous-positions 9608.60 à 9608.99 de toute autre position.
96.09-96.12	Un changement aux positions 96.09 à 96.12 de tout autre chapitre.
9613.10-9613.80	(1) Un changement aux sous-positions 9613.10 à 9613.80 de tout autre chapitre; ou (2) Un changement aux sous-positions 9613.10 à 9613.80 de la sous-position 9613.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9613.90	Un changement à la sous-position 9613.90 de toute autre position.
96.14	(1) Un changement aux ébauchons de pipes, en bois ou en racine, de la position 96.14 de tout autre chapitre; (2) Un changement aux pipes ou aux têtes de pipes de la position 96.14 des ébauchons de pipes, en bois ou en racine, de la position 96.14 ou de toute autre position; ou (3) Un changement à tout autre produit de la position 96.14 de toute autre position.
9615.11-9615.19	(1) Un changement aux sous-positions 9615.11 à 9615.19 de tout autre chapitre; ou (2) Un changement aux sous-positions 9615.11 à 9615.19 de la sous-position 9615.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9615.90	Un changement à la sous-position 9615.90 de toute autre position.
96.16-96.18	Un changement aux positions 96.16 à 96.18 de tout autre chapitre.

DORS/96-26, art. 124; DORS/2002-27, art. 99; DORS/2009-188, art. 130.

SECTION XXI

Objets d'art, de collection ou d'antiquité (chapitre 97)

Chapitre 97

Objets d'art, de collection ou d'antiquité

97.01-97.06

Un changement aux positions 97.01 à 97.06 de tout autre chapitre.

DORS/2002-27, art. 99.

SCHEDULE II

Value of Goods

1 For purposes of this Schedule, unless otherwise stated:

buyer refers to a person who purchases a good from the producer; (*acheteur*)

buying commissions means fees paid by a buyer to that buyer's agent for the agent's services in representing the buyer in the purchase of a good; (*commission d'achat*)

producer refers to the producer of the good being valued. (*producteur*)

2 For purposes of subsection 6(2) of these Regulations, the transaction value of a good shall be the price actually paid or payable for the good, determined in accordance with section 3 and adjusted in accordance with section 4.

3 (1) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the producer. The payment need not necessarily take the form of a transfer of money; it may be made by letters of credit or negotiable instruments. The payment may be made directly or indirectly to the producer. For an illustration of this, the settlement by the buyer, whether in whole or in part, of a debt owed by the producer is an indirect payment.

(2) Activities undertaken by the buyer on the buyer's own account, other than those for which an adjustment is provided in section 4, shall not be considered to be an indirect payment, even though the activities might be regarded as being for the benefit of the producer. For an illustration of this, the buyer, by agreement with the producer, undertakes activities relating to the marketing of the good. The costs of such activities shall not be added to the price actually paid or payable.

(3) The transaction value shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable:

(a) charges for construction, erection, assembly, maintenance or technical assistance related to the good undertaken after the good has been sold to the buyer; or

(b) duties and taxes paid in the country in which the buyer is located with respect to the good.

(4) The flow of dividends or other payments from the buyer to the producer that do not relate to the purchase of the good are not part of the transaction value.

4 (1) In determining the transaction value of a good, the following shall be added to the price actually paid or payable:

(a) to the extent that they are incurred by the buyer, or by a related person on behalf of the buyer, with respect to the

ANNEXE II

Valeur des produits

1 Sauf indication contraire, les définitions qui suivent s'appliquent à la présente annexe.

acheteur Personne qui achète un produit du producteur. (*buyer*)

commission d'achat Droits payés par l'acheteur à son agent pour que celui-ci le représente dans l'achat d'un produit. (*buying commissions*)

producteur Producteur du produit à évaluer. (*producer*)

2 Pour l'application du paragraphe 6(2) du présent règlement, la valeur transactionnelle d'un produit est le prix effectivement payé ou à payer pour le produit, déterminé conformément à l'article 3 et rajusté conformément à l'article 4.

3 (1) Le prix effectivement payé ou à payer est le paiement total que l'acheteur fait ou doit faire au producteur du produit ou pour le bénéfice de celui-ci. Il n'est pas nécessaire que le paiement prenne la forme d'un transfert de fonds : il peut se faire au moyen de lettres de crédit ou d'effets négociables. Le paiement peut être fait directement ou indirectement au producteur. Ainsi, le règlement total ou partiel, par l'acheteur, d'une dette du producteur constitue un paiement indirect.

(2) Les activités entreprises par l'acheteur pour son propre compte, autres que celles pour lesquelles un rajustement est prévu à l'article 4, ne sont pas considérées comme un paiement indirect, même lorsqu'elles pourraient être considérées comme étant pour le bénéfice du producteur. Il en est ainsi lorsque l'acheteur entreprend, dans le cadre d'une entente avec le producteur, des activités liées à la commercialisation du produit. Les coûts de telles activités ne sont pas ajoutés au prix effectivement payé ou à payer.

(3) La valeur transactionnelle ne comprend pas les frais suivants, dans la mesure où ils sont distingués du prix effectivement payé ou à payer :

a) les frais des travaux de construction, d'installation, de montage, d'entretien ou d'assistance technique se rapportant au produit et entrepris après que le produit a été vendu à l'acheteur;

b) les droits et taxes payés relativement au produit dans le pays où se trouve l'acheteur.

(4) Les transferts de dividendes et les autres paiements de l'acheteur au producteur qui ne se rapportent pas à l'achat du produit ne font pas partie de la valeur transactionnelle.

4 (1) Aux fins de la détermination de la valeur transactionnelle d'un produit, sont ajoutés au prix effectivement payé ou à payer :

a) dans la mesure où ils sont supportés par l'acheteur ou, pour le compte de l'acheteur, par une personne liée,

good being valued and are not included in the price actually paid or payable

(i) commissions and brokerage fees, except buying commissions,

(ii) the costs of transporting the good to the producer's point of direct shipment and the costs of loading, unloading, handling and insurance that are associated with that transportation, and

(iii) where the packaging materials and containers in which the good is packaged for retail sale are classified with the good under the Harmonized System, the value of the packaging materials and containers;

(b) the value, reasonably allocated in accordance with subsection (12), of the following elements where they are supplied directly or indirectly to the producer by the buyer, free of charge or at reduced cost for use in connection with the production and sale of the good, to the extent that the value is not included in the price actually paid or payable:

(i) a material, other than an indirect material, used in the production of the good,

(ii) tools, dies, moulds and similar indirect materials used in the production of the good,

(iii) an indirect material, other than those referred to in subparagraph (ii) or in paragraphs (c), (e) or (f) of the definition *indirect material* set out in subsection 2(1) of these Regulations, used in the production of the good, and

(iv) engineering, development, artwork, design work, and plans and sketches necessary for the production of the good, regardless of where performed;

(c) the royalties related to the good, other than charges with respect to the right to reproduce the good in the territory of one or more of the NAFTA countries, that the buyer must pay directly or indirectly as a condition of sale of the good, to the extent that such royalties are not included in the price actually paid or payable; and

(d) the value of any part of the proceeds of any subsequent resale, disposal or use of the good that accrues directly or indirectly to the producer.

(2) The additions referred to in subsection (1) shall be made to the price actually paid or payable under this section only on the basis of objective and quantifiable data.

relativement au produit à évaluer, et dans la mesure où ils ne sont pas compris dans le prix effectivement payé ou à payer :

(i) les commissions et frais de courtage, sauf les commissions d'achat,

(ii) les frais engagés pour le transport du produit vers le point d'expédition directe du producteur ainsi que les frais de chargement, de déchargement, de manutention et d'assurance associés à ce transport,

(iii) lorsque les matières de conditionnement et contenants dans lesquels le produit est conditionné pour la vente au détail sont classés avec le produit selon le Système harmonisé, la valeur des matières de conditionnement et contenants;

(b) la valeur, imputée de façon raisonnable en conformité avec le paragraphe (12), des éléments suivants lorsqu'ils sont fournis directement ou indirectement au producteur par l'acheteur, sans frais ou à coût réduit, pour utilisation aux fins de la production et de la vente du produit, dans la mesure où cette valeur n'est pas comprise dans le prix effectivement payé ou à payer :

(i) une matière, autre qu'une matière indirecte, utilisée dans la production du produit,

(ii) les outils, matrices, moules et matières indirectes similaires utilisés dans la production du produit,

(iii) une matière indirecte, sauf celles visées au sous-alinéa (ii) ou aux alinéas c), e) ou f) de la définition de *matière indirecte* figurant au paragraphe 2(1) du présent règlement, utilisée dans la production du produit,

(iv) les travaux techniques, les travaux de développement, les dessins, les travaux de conception et les plans et croquis nécessaires pour la production du produit, quel que soit l'endroit de leur exécution;

(c) les redevances se rapportant au produit, autres que les frais liés au droit de reproduire le produit sur le territoire de l'un ou plusieurs des pays ALÉNA, que l'acheteur doit payer directement ou indirectement en tant que condition de la vente du produit, dans la mesure où ces redevances ne sont pas comprises dans le prix effectivement payé ou à payer;

(d) la valeur de toute partie des recettes résultant de la revente, de la cession ou de l'utilisation ultérieures du produit qui revient directement ou indirectement au producteur.

(2) Les éléments visés au paragraphe (1) ne sont ajoutés aux termes du présent article au prix effectivement payé ou à payer que s'ils sont fondés sur des données objectives et quantifiables.

(3) Where objective and quantifiable data do not exist with regard to the additions required to be made to the price actually paid or payable under subsection (1), the transaction value cannot be determined under section 2.

(4) No additions shall be made to the price actually paid or payable for the purpose of determining the transaction value except as provided in this section.

(5) The amounts to be added under subparagraphs (1)(a)(i) and (ii) shall be

(a) those amounts that are recorded on the books of the buyer; or

(b) where those amounts are costs incurred by a related person on behalf of the buyer and are not recorded on the books of the buyer, those amounts that are recorded on the books of that related person.

(6) The value of the packaging materials and containers referred to in subparagraph (1)(a)(iii) and the value of the elements referred to in subparagraph (1)(b)(i) shall be

(a) where the packaging materials and containers or the elements are imported from outside the territory of the NAFTA country in which the producer is located, the customs value of the packaging materials and containers or the elements,

(b) where the buyer, or a related person on behalf of the buyer, purchases the packaging materials and containers or the elements from an unrelated person in the territory of the NAFTA country in which the producer is located, the price actually paid or payable for the packaging materials and containers or the elements,

(c) where the buyer, or a related person on behalf of the buyer, acquires the packaging materials and containers or the elements from an unrelated person in the territory of the NAFTA country in which the producer is located other than through a purchase, the value of the consideration related to the acquisition of the packaging materials and containers or the elements, based on the cost of the consideration that is recorded on the books of the buyer or the related person, or

(d) where the packaging materials and containers or the elements are produced by the buyer, or by a related person, in the territory of the NAFTA country in which the producer is located, the total cost of the packaging materials and containers or the elements, determined in accordance with subsection (7),

and shall include the following costs that are recorded on the books of the buyer or the related person supplying the packaging materials and containers or the elements on behalf of the buyer, to the extent that such costs are not included under paragraphs (a) through (d):

(3) En l'absence de données objectives et quantifiables quant aux éléments à ajouter aux termes du paragraphe (1) au prix effectivement payé ou à payer, la valeur transactionnelle ne peut être déterminée selon l'article 2.

(4) L'adjonction d'éléments au prix effectivement payé ou à payer, aux fins de la détermination de la valeur transactionnelle, ne peut se faire que selon les modalités prévues au présent article.

(5) Les montants à ajouter en vertu des sous-alinéas (1)a)(i) et (ii) sont, selon le cas :

a) les montants consignés à ce titre dans les livres comptables de l'acheteur;

b) lorsque ces montants représentent les coûts supportés au nom de l'acheteur par une personne liée et qu'ils ne sont pas consignés dans les livres comptables de l'acheteur, les montants qui sont consignés à ce titre dans les livres comptables de la personne liée.

(6) La valeur des matières de conditionnement et contenants visés au sous-alinéa (1)a)(iii) ou des éléments visés au sous-alinéa (1)b)(i) est :

a) lorsque les matières de conditionnement et contenants ou les éléments sont importés d'un endroit situé à l'extérieur du territoire du pays ALÉNA où se trouve le producteur, leur valeur en douane;

b) lorsque l'acheteur ou une personne liée, au nom de l'acheteur, achète les matières de conditionnement et contenants ou les éléments d'une personne non liée sur le territoire du pays ALÉNA où se trouve le producteur, le prix effectivement payé ou à payer pour les matières de conditionnement et contenants ou les éléments;

c) lorsque l'acheteur ou une personne liée, au nom de l'acheteur, acquiert les matières de conditionnement et contenants ou les éléments, autrement que par achat, d'une personne non liée sur le territoire du pays ALÉNA où se trouve le producteur, la valeur de la prestation afférente à l'acquisition des matières de conditionnement et contenants ou des éléments, déterminée en fonction du coût de la prestation consigné dans les livres comptables de l'acheteur ou de la personne liée;

d) lorsque les matières de conditionnement contenants ou les éléments sont produits par l'acheteur ou une personne liée sur le territoire du pays ALÉNA où se trouve le producteur, le coût total des matières de conditionnement et contenants ou des éléments, déterminé conformément au paragraphe (7).

Cette valeur comprend, s'ils ne sont pas déjà inclus en vertu des alinéas a) à d), les frais suivants qui sont consignés dans les livres comptables de l'acheteur ou de la personne liée qui fournit les matières de conditionnement et contenants ou les éléments au nom de l'acheteur :

e) les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport des matières de

(e) the costs of freight, insurance, packing, and all other costs incurred in transporting the packaging materials and containers or the elements to the location of the producer,

(f) duties and taxes paid or payable with respect to the packaging materials and containers or the elements, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable,

(g) customs brokerage fees, including the cost of in-house customs brokerage services, incurred with respect to the packaging materials and containers or the elements, and

(h) the cost of waste and spoilage resulting from the use of the packaging materials and containers or the elements in the production of the good, less the value of renewable scrap or by-product.

(7) For purposes of paragraph (6)(d), the total cost of the packaging materials and containers referred to in subparagraph (1)(a)(iii) or the elements referred to in subparagraph (1)(b)(i) shall be

(a) where the packaging materials and containers or the elements are produced by the buyer, at the choice of the buyer,

(i) the total cost incurred with respect to all goods produced by the buyer, calculated on the basis of the costs that are recorded on the books of the buyer, that can be reasonably allocated to the packaging materials and containers or the elements in accordance with Schedule VII, or

(ii) the aggregate of each cost incurred by the buyer that forms part of the total cost incurred with respect to the packaging materials and containers or the elements, calculated on the basis of the costs that are recorded on the books of the buyer, that can be reasonably allocated to the packaging materials and containers or the elements in accordance with Schedule VII; and

(b) where the packaging materials and containers or the elements are produced by a person who is related to the buyer, at the choice of the buyer,

(i) the total cost incurred with respect to all goods produced by that related person, calculated on the basis of the costs that are recorded on the books of that person, that can be reasonably allocated to the packaging materials and containers or the elements in accordance with Schedule VII, or

(ii) the aggregate of each cost incurred by that related person that forms part of the total cost incurred with respect to the packaging materials and containers or the elements, calculated on the basis of the costs that are recorded on the books of that person, that can be reasonably allocated to the packaging materials and containers or the elements in accordance with Schedule VII.

conditionnement et contenants ou des éléments jusqu'à l'emplacement du producteur;

f) les droits et taxes payés ou à payer relativement aux matières de conditionnement et contenants ou aux éléments, autres que les droits et taxes qui font l'objet d'une exemption ou qui sont remboursés, remboursables ou récupérables de quelque autre manière, notamment tout crédit à valoir sur les droits ou taxes payés ou à payer;

g) les frais de courtage en douane, notamment les frais des services internes de courtage en douane, engagés relativement aux matières de conditionnement et contenants ou aux éléments;

h) le coût des déchets et rebuts qui résultent de l'utilisation des matières de conditionnement et contenants ou des éléments dans la production du produit, moins la valeur des déchets récupérables ou sous-produits.

(7) Pour l'application de l'alinéa (6)d), le coût total des matières de conditionnement et contenants visés au sous-alinéa (1)a)(iii) ou des éléments visés au sous-alinéa (1)b)(i) est :

a) dans le cas où les matières de conditionnement et contenants ou les éléments sont produits par l'acheteur, soit, au choix de celui-ci :

(i) le coût total supporté à l'égard de tous ses produits — calculé en fonction des coûts consignés dans ses livres comptables — qui peut être imputé de façon raisonnable aux matières de conditionnement et contenants ou aux éléments conformément à l'annexe VII,

(ii) l'ensemble des coûts supportés par lui dont chacun — calculé en fonction des coûts consignés dans ses livres comptables — fait partie du coût total supporté à l'égard des matières de conditionnement et contenants ou des éléments et peut être imputé de façon raisonnable aux matières de conditionnement et contenants ou aux éléments conformément à l'annexe VII;

b) dans le cas où les matières de conditionnement et contenants ou les éléments sont produits par une personne liée à l'acheteur, soit, au choix de celui-ci :

(i) le coût total supporté par la personne liée à l'égard de tous ses produits — calculé en fonction des coûts consignés dans ses livres comptables — qui peut être imputé de façon raisonnable aux matières de conditionnement et contenants ou aux éléments conformément à l'annexe VII,

(ii) l'ensemble des coûts supportés par elle dont chacun — calculé en fonction des coûts consignés dans ses livres comptables — fait partie du coût total supporté à l'égard des matières de conditionnement et contenants ou des éléments et peut être imputé de façon raisonnable aux matières de conditionnement et contenants ou aux éléments conformément à l'annexe VII.

(8) Except as provided in subsections (10) and (11), the value of the elements referred to in subparagraphs (1)(b)(ii) through (iv) shall be

(a) the cost of those elements that is recorded on the books of the buyer; or

(b) where such elements are provided by another person on behalf of the buyer and the cost is not recorded on the books of the buyer, the cost of those elements that is recorded on the books of that other person.

(9) Where the elements referred to in subparagraphs (1)(b)(ii) through (iv) were previously used by or on behalf of the buyer, the value of the elements shall be adjusted downward to reflect that use.

(10) Where the elements referred to in subparagraphs (1)(b)(ii) and (iii) were leased by the buyer or a person related to the buyer, the value of the elements shall be the cost of the lease as recorded on the books of the buyer or that related person.

(11) No addition shall be made to the price actually paid or payable for the elements referred to in subparagraph (1)(b)(iv) that are available in the public domain, other than the cost of obtaining copies of them.

(12) The producer shall choose the method of allocating to the good the value of the elements referred to in subparagraphs (1)(b)(ii) through (iv), provided that the value is reasonably allocated to the good in a manner appropriate to the circumstances. The methods the producer may choose to allocate the value include allocating the value over the number of units produced up to the time of the first shipment or allocating the value over the entire anticipated production where contracts or firm commitments exist for that production. For an illustration of this, a buyer provides the producer with a mould to be used in the production of the good and contracts with the producer to buy 10,000 units of that good. By the time the first shipment of 1,000 units arrives, the producer has already produced 4,000 units. In these circumstances, the producer may choose to allocate the value of the mould over 4,000 units or 10,000 units but shall not choose to allocate the value of the elements to the first shipment of 1,000 units. The producer may choose to allocate the entire value of the elements to a single shipment of a good only where that single shipment comprises all of the units of the good acquired by the buyer under the contract or commitment for that number of units of the good between the producer and the buyer.

(13) The addition for the royalties referred to in paragraph (1)(c) shall be the payment for the royalties that is recorded on the books of the buyer, or where the payment for the royalties is recorded on the books of another person, the payment for the royalties that is recorded on the books of that other person.

(14) The value of the proceeds referred to in paragraph (1)(d) shall be the amount that is recorded for such proceeds on the books of the buyer or the producer.

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(8) Sauf disposition contraire des paragraphes (10) et (11), la valeur des éléments visés aux sous-alinéas (1)b(ii) à (iv) est :

a) soit le coût de ces éléments qui est consigné dans les livres comptables de l'acheteur;

b) soit, lorsque ces éléments sont fournis par une autre personne au nom de l'acheteur et que leur coût n'est pas consigné dans les livres comptables de l'acheteur, le coût de ces éléments qui est consigné dans les livres comptables de cette autre personne.

(9) Lorsque les éléments visés aux sous-alinéas (1)b(ii) à (iv) ont auparavant été utilisés par l'acheteur ou en son nom, la valeur des éléments est rajustée à la baisse pour tenir compte de cette utilisation.

(10) Lorsque les éléments visés aux sous-alinéas (1)b(ii) et (iii) ont été loués par l'acheteur ou par une personne liée à celui-ci, la valeur des éléments est le coût de la location qui est consigné dans les livres comptables de l'acheteur ou de la personne liée.

(11) Il ne peut être ajouté au prix effectivement payé ou à payer aucun montant au titre des éléments visés au sous-alinéa (1)b(iv) qui font partie du domaine public, sauf le montant des frais d'obtention de copies de ceux-ci.

(12) Le producteur choisit la méthode consistant à imputer au produit la valeur des éléments visés aux sous-alinéas (1)b(ii) à (iv), pourvu qu'il s'agisse d'une imputation raisonnable, effectuée d'une manière appropriée aux circonstances. Les méthodes que le producteur peut choisir à cette fin comprennent l'imputation de la valeur au nombre d'unités produites jusqu'au moment de la première expédition, ou l'imputation de la valeur à la production totale prévue lorsqu'il existe des contrats ou des engagements fermes pour cette production. Il en est ainsi lorsque l'acheteur fournit au producteur un moule pour utilisation dans la production du produit et qu'il s'engage par contrat envers celui-ci à acheter 10 000 unités de ce produit. Au moment de la première expédition de 1 000 unités, le producteur a déjà produit 4 000 unités. Dans ces circonstances, le producteur peut choisir d'imputer la valeur du moule à 4 000 unités ou à 10 000 unités, mais il ne peut choisir d'imputer la valeur des éléments à la première expédition de 1 000 unités. Le producteur peut choisir d'imputer la valeur totale des éléments à une seule expédition d'un produit uniquement dans le cas où cette expédition comprend toutes les unités du produit acquises par lui aux termes du contrat ou de l'engagement qu'il a conclu avec le producteur pour ce nombre d'unités.

(13) Le montant à ajouter au titre des redevances visées à l'alinéa (1)c) correspond au paiement des redevances consigné dans les livres comptables de l'acheteur ou, si un tel paiement est consigné dans les livres comptables d'une autre personne, au paiement consigné dans ceux-ci.

(14) La valeur des recettes visées à l'alinéa (1)d) est le montant consigné à ce titre dans les livres comptables de l'acheteur ou du producteur.

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SCHEDULE III

Unacceptable Transaction Value

1 For purposes of this Schedule, unless otherwise stated

buyer refers to a person who purchases a good from the producer; (*acheteur*)

customs administration refers to the customs administration of the NAFTA country into whose territory the good being valued is imported; (*administration douanière*)

producer refers to the producer of the good being valued. (*producteur*)

2 (1) There is no transaction value for a good where the good is not the subject of a sale.

(2) The transaction value of a good is unacceptable where

(a) there are restrictions on the disposition or use of the good by the buyer, other than restrictions that

(i) are imposed or required by law or by the public authorities in the territory of the NAFTA country in which the buyer is located,

(ii) limit the geographical area in which the good may be resold, or

(iii) do not substantially affect the value of the good;

(b) the sale or price actually paid or payable is subject to a condition or consideration for which a value cannot be determined with respect to the good;

(c) part of the proceeds of any subsequent resale, disposal or use of the good by the buyer will accrue directly or indirectly to the producer, and an appropriate addition to the price actually paid or payable cannot be made in accordance with paragraph 4(1)(d) of Schedule II; or

(d) except as provided in section 3, the producer and the buyer are related persons and the relationship between them influenced the price actually paid or payable for the good.

(3) The conditions or considerations referred to in paragraph (2)(b) include the following circumstances:

(a) the producer establishes the price actually paid or payable for the good on condition that the buyer will also buy other goods in specified quantities;

(b) the price actually paid or payable for the good is dependent on the price or prices at which the buyer sells other goods to the producer of the good; and

ANNEXE III

Valeur transactionnelle inacceptable

1 Sauf indication contraire, les définitions qui suivent s'appliquent à la présente annexe.

acheteur Personne qui achète un produit du producteur. (*buyer*)

administration douanière Administration douanière du pays ALÉNA sur le territoire duquel est importé le produit à évaluer. (*customs administration*)

producteur Producteur du produit à évaluer. (*producer*)

2 (1) Il n'y a pas de valeur transactionnelle pour un produit ne faisant pas l'objet d'une vente.

(2) La valeur transactionnelle d'un produit est inacceptable dans l'un ou l'autre des cas suivants :

a) il existe, quant à la cession ou à l'utilisation du produit par l'acheteur, des restrictions autres que les suivantes :

(i) restrictions imposées ou exigées par la législation ou les autorités publiques du territoire du pays ALÉNA où se trouve l'acheteur,

(ii) restrictions limitant la zone dans laquelle le produit peut être revendu,

(iii) restrictions n'ayant pas d'incidence importante sur la valeur du produit;

b) la vente ou le prix effectivement payé ou à payer est subordonné à des conditions ou à des prestations dont la valeur n'est pas déterminable en ce qui concerne le produit;

c) une partie des recettes résultant de toute revente, cession ou utilisation ultérieure du produit par l'acheteur revient directement ou indirectement au producteur, et il ne peut être ajouté au prix effectivement payé ou à payer le montant applicable selon l'alinéa 4(1)d) de l'annexe II;

d) sauf disposition contraire de l'article 3, le producteur et l'acheteur sont des personnes liées et les liens entre eux ont influencé le prix effectivement payé ou à payer pour le produit.

(3) Les conditions ou prestations visées à l'alinéa (2)b) comprennent les circonstances suivantes :

a) le producteur établit le prix effectivement payé ou à payer pour le produit en le subordonnant à la condition que l'acheteur achète également d'autres produits en quantités déterminées;

(c) the price actually paid or payable is established on the basis of a form of payment extraneous to the good, such as where the good is a semi-finished good that has been provided by the producer to the buyer on condition that the producer will receive a specified quantity of the finished good from the buyer.

(4) For purposes of paragraph (2)(b), conditions or considerations relating to the production or marketing of the good shall not render the transaction value unacceptable, such as where the buyer undertakes on the buyer's own account, even though by agreement with the producer, activities relating to the marketing of the good.

(5) Where objective and quantifiable data do not exist with regard to the additions required to be made to the price actually paid or payable under subsection 4(1) of Schedule II, the transaction value cannot be determined under the provisions of section 2 of that Schedule. For an illustration of this, a royalty is paid on the basis of the price actually paid or payable in a sale of a litre of a particular good that was purchased by the kilogram and made up into a solution. If the royalty is based partially on the purchased good and partially on other factors that have nothing to do with that good, such as when the purchased good is mixed with other ingredients and is no longer separately identifiable, or when the royalty cannot be distinguished from special financial arrangements between the producer and the buyer, it would be inappropriate to add the royalty and the transaction value of the good could not be determined. However, if the amount of the royalty is based only on the purchased good and can be readily quantified, an addition to the price actually paid or payable can be made and the transaction value can be determined.

3 (1) In determining whether the transaction value is unacceptable under paragraph 2(2)(d), the fact that the producer and the buyer are related persons shall not in itself be grounds for the customs administration to render the transaction value unacceptable. In such cases, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship between the producer and the buyer did not influence the price actually paid or payable. Where the customs administration has reasonable grounds for considering that the relationship between the producer and the buyer influenced the price, the customs administration shall communicate the grounds to the producer, and that producer shall be given a reasonable opportunity to respond to the grounds communicated by the customs administration. If that producer so requests, the customs administration shall communicate in writing the grounds on which it considers that the relationship between the producer and the buyer influenced the price actually paid or payable.

(2) Subsection (1) provides that, where the producer and the buyer are related persons, the circumstances surrounding the sale shall be examined and the transaction value shall be

b) le prix effectivement payé ou à payer pour le produit dépend du ou des prix auxquels l'acheteur vend d'autres produits au producteur du produit;

c) le prix effectivement payé ou à payer est établi en fonction d'un mode de paiement sans rapport avec le produit (comme dans le cas où le produit est un produit semi-fini que le producteur fournit à l'acheteur à la condition qu'il reçoive de celui-ci une quantité déterminée du produit fini).

(4) Pour l'application de l'alinéa (2)b), les conditions ou prestations liées à la production ou à la commercialisation du produit ne peuvent rendre la valeur transactionnelle inacceptable (il en est ainsi lorsque l'acheteur entreprend pour son propre compte, même s'il le fait dans le cadre d'une entente avec le producteur, des activités relatives à la commercialisation du produit).

(5) Lorsqu'il n'existe pas de données objectives et quantifiables quant aux montants qui doivent être ajoutés aux termes du paragraphe 4(1) de l'annexe II au prix effectivement payé ou à payer, la valeur transactionnelle ne peut être établie selon l'article 2 de cette annexe. Il en est ainsi lorsqu'une redevance est payée en fonction du prix effectivement payé ou à payer pour la vente d'un litre d'un produit qui a été acheté au kilogramme, puis transformé en une solution. Si la redevance est fondée en partie sur le produit acheté et en partie sur d'autres facteurs qui sont sans rapport avec ce produit (comme dans le cas où le produit acheté est mélangé avec d'autres ingrédients et n'est plus séparément identifiable, ou dans le cas où la redevance ne peut être distinguée des arrangements financiers spéciaux conclus entre le producteur et l'acheteur), il serait inopportun d'ajouter la redevance et la valeur transactionnelle du produit ne pourrait être déterminée. Toutefois, si le montant de la redevance est fondé uniquement sur le produit acheté et peut être facilement quantifié, un montant peut être ajouté à ce titre au prix effectivement payé ou à payer et la valeur transactionnelle peut être déterminée.

3 (1) Aux fins de déterminer si la valeur transactionnelle est inacceptable aux termes de l'alinéa 2(2)d), le fait que le producteur et l'acheteur sont des personnes liées ne constitue pas en soi un motif pour que l'administration douanière juge cette valeur inacceptable. Dans un tel cas, les circonstances entourant la vente sont examinées, et la valeur transactionnelle est admise dans la mesure où les liens entre le producteur et l'acheteur n'ont pas influencé le prix effectivement payé ou à payer. Lorsque l'administration douanière a des motifs raisonnables de croire que les liens entre le producteur et l'acheteur ont influencé le prix, elle communique ses motifs au producteur et celui-ci se voit accorder la possibilité d'y répondre. Si le producteur le demande, l'administration douanière lui communique par écrit les motifs pour lesquels elle estime que les liens entre lui et l'acheteur ont influencé le prix effectivement payé ou à payer.

(2) Le paragraphe (1) prévoit que, lorsque le producteur et l'acheteur sont des personnes liées, les circonstances entourant la vente sont examinées, et la valeur

accepted as the value provided that the relationship between the producer and the buyer did not influence the price actually paid or payable. It is not intended under subsection (1) that there should be an examination of the circumstances in all cases where the producer and the buyer are related persons. Such an examination will only be required where the customs administration has doubts that the price actually paid or payable is acceptable because of the relationship between the producer and the buyer. Where the customs administration does not have doubts that the price actually paid or payable is acceptable, it shall accept that price without requesting further information. For an illustration of this, the customs administration may have previously examined the relationship between the producer and the buyer, or it may already have detailed information concerning the relationship between the producer and the buyer, and may already be satisfied from that examination or information that the relationship between them did not influence the price actually paid or payable.

(3) In applying subsection (1), where the producer and the buyer are related persons and the customs administration has doubts that the transaction value is acceptable without further inquiry, the customs administration shall give the producer an opportunity to supply such further information as may be necessary to enable it to examine the circumstances surrounding the sale. In such a case, the customs administration shall examine the relevant aspects of the sale, including the way in which the producer and the buyer organize their commercial relations and the way in which the price actually paid or payable for the good being valued was arrived at, in order to determine whether the relationship between the producer and the buyer influenced that price actually paid or payable. Where it can be shown that the producer and the buyer buy from and sell to each other as if they were not related persons, the price actually paid or payable shall be considered as not having been influenced by the relationship between them. For an illustration of this, if the price actually paid or payable for the good had been settled in a manner consistent with the normal pricing practices of the industry in question or with the way in which the producer settles prices for sales to unrelated buyers, the price actually paid or payable shall be considered as not having been influenced by the relationship between the buyer and the producer. As another illustration, where it is shown that the price actually paid or payable for the good is adequate to ensure recovery of the total cost of producing the good plus a profit that is representative of the producer's overall profit realized over a representative period of time, such as on an annual basis, in sales of goods of the same class or kind, the price actually paid or payable shall be considered as not having been influenced by the relationship between the producer and the buyer.

(4) In a sale between a producer and a buyer who are related persons, the transaction value shall be accepted and determined in accordance with section 2 of Schedule II wherever the producer demonstrates that the transaction value of the good in that sale closely approximates a test value referred to in subsection (5).

transactionnelle est admise dans la mesure où les liens entre le producteur et l'acheteur n'ont pas influencé le prix effectivement payé ou à payer. Ce paragraphe n'a toutefois pas pour effet d'exiger l'examen des circonstances de la vente dans tous les cas où le producteur et l'acheteur sont des personnes liées. Un tel examen n'est requis que lorsque l'administration douanière a des doutes quant à l'acceptabilité du prix effectivement payé ou à payer, en raison des liens entre le producteur et l'acheteur. En l'absence de doute quant à l'acceptabilité du prix effectivement payé ou à payer, l'administration douanière accepte ce prix sans demander d'autres renseignements. Il en est ainsi dans le cas où elle a examiné précédemment les liens entre le producteur et l'acheteur, ou est déjà en possession de renseignements détaillés sur les liens entre le producteur et l'acheteur, et où elle est déjà convaincue, grâce à cet examen ou à ces renseignements, que les liens entre eux n'ont pas influencé le prix effectivement payé ou à payer.

(3) Dans l'application du paragraphe (1), lorsque le producteur et l'acheteur sont des personnes liées et que l'administration douanière a des doutes quant à l'acceptabilité de la valeur transactionnelle sans complément d'enquête, elle donne au producteur la possibilité de lui fournir les renseignements complémentaires qui sont nécessaires à l'examen des circonstances de la vente. Dans ce cas, l'administration douanière examine les aspects pertinents de la vente, notamment la façon dont le producteur et l'acheteur organisent leurs rapports commerciaux et la manière dont a été établi le prix effectivement payé ou à payer pour le produit à évaluer, afin de déterminer si les liens entre le producteur et l'acheteur ont influencé le prix effectivement payé ou à payer. S'il peut être démontré que le producteur et l'acheteur achètent l'un de l'autre ou vendent l'un à l'autre comme s'ils n'étaient pas des personnes liées, le prix effectivement payé ou à payer est réputé ne pas avoir été influencé par les liens entre eux. Il en est ainsi dans le cas où le prix effectivement payé ou à payer pour le produit a été établi d'une manière conforme aux pratiques habituelles d'établissement des prix dans la branche de production en question, ou d'une manière conforme à la façon dont le producteur établit ses prix pour les ventes aux acheteurs qui ne lui sont pas liés; le prix effectivement payé ou à payer est alors réputé ne pas avoir été influencé par les liens entre l'acheteur et le producteur. De même, s'il est démontré que le prix effectivement payé ou à payer pour le produit est suffisant pour assurer le recouvrement du coût total de production du produit, en plus d'un bénéfice représentatif du bénéfice global réalisé par le producteur au cours d'une période représentative, telle qu'une année, pour des ventes de produits de la même nature ou de la même espèce, le prix effectivement payé ou à payer est réputé ne pas avoir été influencé par les liens entre le producteur et l'acheteur.

(4) Dans une vente conclue entre un producteur et un acheteur qui sont des personnes liées, la valeur transactionnelle du produit qui en fait l'objet est admise et déterminée en conformité avec l'article 2 de l'annexe II, si le producteur démontre que cette valeur se rapproche étroitement d'une valeur critère prévue au paragraphe (5).

(5) The value to be used as a test value shall be the transaction value of identical goods or similar goods sold at or about the same time as the good being valued is sold to an unrelated buyer who is located in the territory of the NAFTA country in which the buyer is located.

(6) In applying a test value referred to in subsection (4), due account shall be taken of demonstrated differences in commercial levels, quantity levels, the value of the elements specified in paragraph 4(1)(b) of Schedule II and the costs incurred by the producer in sales to unrelated buyers that are not incurred by the producer in sales to a related person.

(7) The application of the test value referred to in subsection (4) shall be used at the initiative of the producer and shall be used only for comparison purposes to determine whether the transaction value of the good is acceptable. The test value shall not be used as the transaction value of that good.

(8) Subsection (4) provides an opportunity for the producer to demonstrate that the transaction value closely approximates a test value previously accepted by the customs administration, and is therefore acceptable under subsections (1) and (4). Where the application of a test value under subsection (4) demonstrates that the transaction value of the good being valued is acceptable, the customs administration shall not examine the question of influence in regard to the relationship between the producer and the buyer under subsection (1). Where the customs administration already has sufficient information available, without further inquiries, that the transaction value closely approximates a test value referred to in subsection (4), the producer is not required to apply a test value to demonstrate that the transaction value is acceptable under that subsection.

(9) A number of factors must be taken into consideration for the purpose of determining whether the transaction value of the identical goods or similar goods closely approximates the transaction value of the good being valued. These factors include the nature of the good, the nature of the industry itself, the season in which the good is sold, and whether the difference in values is commercially significant. Since these factors may vary from case to case, it would be impossible to apply an acceptable standardized difference such as a fixed amount or fixed percentage difference in each case. For an illustration of this, a small difference in value in a case involving one type of good could be unacceptable, while a large difference in a case involving another type of good might be acceptable for the purposes of determining whether the transaction value closely approximates a test value set out in subsection (4).

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(5) La valeur à utiliser comme valeur critère est la valeur transactionnelle de produits identiques ou de produits similaires vendus au même moment ou presque au même moment où le produit à évaluer est vendu à un acheteur non lié qui se trouve sur le territoire du même pays ALÉNA que l'acheteur.

(6) Dans l'application d'une valeur critère visée au paragraphe (4), il est dûment tenu compte des différences attestées entre les niveaux commerciaux, les quantités, la valeur des éléments visés à l'alinéa 4(1)b) de l'annexe II et les coûts supportés par le producteur lors de ventes à un acheteur non lié qu'il n'a pas à supporter lors de ventes à une personne liée.

(7) L'application d'une valeur critère visée au paragraphe (4) se fait à l'initiative du producteur et ne peut servir qu'à des fins de comparaison pour déterminer si la valeur transactionnelle du produit est acceptable. La valeur critère ne peut être utilisée comme valeur transactionnelle du produit.

(8) Le paragraphe (4) donne au producteur la possibilité de démontrer que la valeur transactionnelle se rapproche étroitement d'une valeur critère déjà acceptée par l'administration douanière et qu'elle est donc acceptable aux termes des paragraphes (1) et (4). Lorsque l'application d'une valeur critère aux termes du paragraphe (4) atteste que la valeur transactionnelle du produit à évaluer est acceptable, l'administration douanière n'examine pas la question de l'influence des liens entre le producteur et l'acheteur selon le paragraphe (1). Lorsque l'administration douanière est déjà en possession de renseignements nécessaires lui permettant de conclure, sans complément d'enquête, que la valeur transactionnelle se rapproche étroitement d'une valeur critère visée au paragraphe (4), le producteur n'est pas tenu d'appliquer une valeur critère pour démontrer que la valeur transactionnelle est acceptable aux termes de ce paragraphe.

(9) Plusieurs facteurs doivent être pris en considération lorsqu'il s'agit de déterminer si la valeur transactionnelle de produits identiques ou de produits similaires se rapproche étroitement de la valeur transactionnelle du produit à évaluer. Ces facteurs comprennent la nature du produit, la nature de la branche de production considérée, la saison durant laquelle le produit est vendu et la question de savoir si l'écart entre les valeurs est significatif sur le plan commercial. Comme ces facteurs peuvent varier d'un cas à l'autre, il serait impossible d'appliquer dans tous les cas un écart uniforme acceptable, tel qu'un montant fixe ou un pourcentage fixe. Ainsi, un léger écart de valeur dans un cas se rapportant à un type particulier de produit pourrait être inacceptable, tandis qu'un écart important dans un cas se rapportant à un autre type de produit pourrait être acceptable aux fins de déterminer si la valeur transactionnelle se rapproche étroitement d'une valeur critère visée au paragraphe (4).

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SCHEDULE IV

List of Tariff Provisions for the Purposes of Section 9

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40.11
4016.93.10
4016.99.30
7007.11 and 7007.21
7009.10
8301.20
8407.31
8407.32
8407.33
8407.34.10 and 8407.34.21
8407.34.29
8408.20
84.09
8413.30
8414.80.10
8415.20
8421.39.20
8481.20, 8481.30 and 8481.80
8482.10 through 8482.80
8483.10 through 8483.40
8483.50
8501.10
8501.20
8501.31
8501.32.20
8507.20.10, 8507.30.20, 8507.40.10 and 8507.80.20
8511.30
8511.40
8511.50
8512.20
8512.40
ex 8519.81
8527.21
8527.29
8536.50
8536.90
8537.10.21 and 8537.10.29
8539.10
8539.21

ANNEXE IV

Liste des postes tarifaires pour l'application de l'article 9

40.09
4010.31 à 4010.34 et 4010.39.10
40.11
4016.93.10
4016.99.30
7007.11 et 7007.21
7009.10
8301.20
8407.31
8407.32
8407.33
8407.34.10 et 8407.34.21
8407.34.29
8408.20
84.09
8413.30
8414.80.10
8415.20
8421.39.20
8481.20, 8481.30 et 8481.80
8482.10 à 8482.80
8483.10 à 8483.40
8483.50
8501.10
8501.20
8501.31
8501.32.20
8507.20.10, 8507.30.20, 8507.40.10 et 8507.80.20
8511.30
8511.40
8511.50
8512.20
8512.40
ex 8519.81
8527.21
8527.29
8536.50
8536.90
8537.10.21 et 8537.10.29
8539.10
8539.21

8544.30

87.06

87.07

8708.10.10

8708.21

8708.29.11 and 8708.29.19

8708.29.20

8708.30

8708.40

8708.50

8708.70.11 and 8708.70.19

8708.80

8708.91

8708.92

8708.93.11 and 8708.93.19

8708.94

8708.95

8708.99.14, 8708.99.15 and 8708.99.19

8708.99.41 and 8708.99.49

8708.99.51 and 8708.99.59

8708.99.91 and 8708.99.99

9031.80

9032.89

9401.20

SOR/95-382, s. 2; SOR/2000-86, s. 208; SOR/2002-27, s. 93; SOR/2009-188, s. 131.

8544.30

87.06

87.07

8708.10.10

8708.21

8708.29.11 et 8708.29.19

8708.29.20

8708.30

8708.40

8708.50

8708.70.11 et 8708.70.19

8708.80

8708.91

8708.92

8708.93.11 et 8708.93.19

8708.94

8708.95

8708.99.14, 8708.99.15 et 8708.99.19

8708.99.41 et 8708.99.49

8708.99.51 et 8708.99.59

8708.99.91 et 8708.99.99

9031.80

9032.89

9401.20

DORS/95-382, art. 2; DORS/2000-86, art. 208; DORS/2002-27, art. 93; DORS/2009-188, art. 131.

SCHEDULE V

List of Automotive Components and Materials for the Purposes of Section 10

Item	Column I Automotive Components	Column II Listed Materials
1	Engines of heading 84.07 or 84.08	cast blocks, cast heads, fuel nozzles, fuel injector pumps, glow plugs, turbochargers, superchargers, electronic engine controls, intake manifolds, exhaust manifolds, intake valves, exhaust valves, crankshafts, camshafts, alternators, starters, air cleaner assemblies, pistons, connecting rods and assemblies made therefrom, rotor assemblies for rotary engines, flywheels (for manual transmissions), flexplates (for automatic transmissions), oil pans, oil pumps, pressure regulators, water pumps, crankshaft gears, camshaft gears, radiator assemblies, charge-air coolers.
2	Gear boxes (transmissions) of subheading 8708.40	(a) for manual transmissions: transmission cases and clutch housings; clutches; internal shifting mechanisms; gear sets, synchronizers and shafts; and (b) for torque convertor type transmissions: transmission cases and convertor housings; torque convertor assemblies; gear sets and clutches; electronic transmission controls.

SOR/95-382, s. 2; SOR/2002-27, s. 99.

ANNEXE V

Liste des composantes d'automobile et des matières pour l'application de l'article 10

Article	Colonne I Composantes d'automobile	Colonne II Matières répertoriées
1	Moteurs des positions 84.07 ou 84.08	blocs en fonte, culasses, injecteurs, pompes d'injection, bougies à incandescence, turbocompresseurs, compresseurs, mécanismes de contrôle électronique du moteur, tubulures d'admission, collecteurs d'échappement, soupapes d'admission, soupapes d'échappement, arbres moteurs/arbres à cames, alternateurs, démarreurs, filtres à air et pièces, pistons, bielles et pièces, pièces de rotor pour moteurs à piston rotatif, volants (pour boîtes de vitesses à commande manuelle), plaques flexibles (pour les transmissions automatiques), réservoirs d'huile, pompes à huile, détendeurs, pompes à eau, engrenages pour arbres moteurs et arbres à cames, pièces de radiateur, refroidisseurs d'air de suralimentation.
2	Boîtes de vitesses de la sous-position 8708.40	a) pour boîtes de vitesses à commande manuelle : carters de transmission et cloches d'embrayage; commandes d'embrayage; dispositifs internes d'embrayage; engrenages, synchroniseurs et arbres; b) pour les transmissions à convertisseur de couple : carters de transmission et coquilles de convertisseur; pièces de convertisseurs de couple; pignons et engrenages; mécanismes électroniques de transmission.

DORS/95-382, art. 2; DORS/2002-27, art. 99.

SCHEDULE VI

Regional Value-content Calculation for CAMI

1 In this Schedule,

closed means, with respect to a plant, a closure

(a) for purposes of re-tooling for a change in model line, or

(b) as a result of any event or circumstance (other than the imposition of antidumping duties or countervailing duties, or an interruption of operations resulting from a labour strike, lock-out, labour dispute, picketing or boycott of or by employees of CAMI Automotive, Inc. or General Motors of Canada Limited) that CAMI Automotive, Inc. or General Motors of Canada Limited could not reasonably have been expected to avert by corrective action or by exercise of due care and diligence, including a shortage of materials, failure of utilities, or inability to obtain or a delay in obtaining raw materials, parts, fuel or utilities; (*fermée*)

GM means General Motors of Canada Limited, General Motors Corporation, General Motors de Mexico, S.A. de C.V., and any subsidiary directly or indirectly owned by any of them, or by any combination thereof; (*GM*)

producer means CAMI Automotive, Inc. (*producteur*)

2 For purposes of section 11 of these Regulations, for purposes of determining the regional value content, in a fiscal year, of a motor vehicle of a class of motor vehicles or a model line produced by the producer in the territory of Canada and imported into the territory of the United States, the producer may elect to calculate the regional value content by

(a) calculating

(i) the sum of

(A) the net cost incurred by the producer, during that fiscal year, in the production in the territory of Canada of motor vehicles of a category referred to in section 3 that is chosen by the producer, and

(B) the net cost incurred by General Motors of Canada Limited, during the fiscal year that corresponds most closely to the producer's fiscal year, in the production in the territory of Canada of a corresponding class of motor vehicles or model line, and

(ii) the sum of

(A) the value, determined in accordance with section 9 of these Regulations for light-duty vehicles and section 10 of these Regulations for heavy-duty

ANNEXE VI

Calcul de la teneur en valeur régionale pour CAMI

1 Les définitions qui suivent s'appliquent à la présente annexe.

fermée Se dit, à l'égard d'une usine, de la fermeture :

a) soit à des fins de réoutillage en vue d'un changement de modèle;

b) soit par suite d'un événement ou d'une circonstance (autre que l'imposition de droits antidumping ou compensateurs ou l'interruption des activités attribuable à une grève, à un lock-out, à un conflit de travail, au piquetage ou à un boycott des employés de CAMI Automotive, Inc. ou de General Motors du Canada Limitée) que CAMI Automotive, Inc. ou General Motors du Canada Limitée n'aurait pu raisonnablement prévenir en prenant des mesures correctives ou en faisant preuve d'une diligence raisonnable, notamment une pénurie de matières, l'interruption des services publics ou l'impossibilité d'obtenir ou un retard à obtenir des matières premières, des pièces, du combustible ou des services publics. (*closed*)

GM General Motors du Canada Limitée, General Motors Corporation, General Motors de Mexico, S.A. de C.V. et leurs filiales appartenant directement ou indirectement à l'une ou plusieurs de celles-ci. (*GM*)

producteur CAMI Automotive, Inc. (*producer*)

2 Pour l'application de l'article 11 du présent règlement, aux fins de déterminer la teneur en valeur régionale, au cours d'un exercice, d'un véhicule automobile d'une catégorie de véhicules automobiles ou d'un modèle produits par le producteur sur le territoire du Canada et importés sur le territoire des États-Unis, celui-ci peut choisir de calculer cette teneur de la manière suivante :

a) en calculant :

(i) la somme des éléments suivants :

(A) le coût net supporté par lui, au cours de cet exercice, pour la production sur le territoire du Canada de véhicules automobiles de celle des catégories prévues à l'article 3 qu'il choisit,

(B) le coût net supporté par General Motors du Canada Limitée, au cours de l'exercice qui correspond le plus étroitement possible à l'exercice du producteur, pour la production sur le territoire du Canada d'une catégorie de véhicules automobiles ou d'un modèle correspondants,

(ii) la somme des éléments suivants :

vehicles, of the non-originating materials that are used by the producer, during that fiscal year, in the production in the territory of Canada of motor vehicles of a category referred to in section 3 that is chosen by the producer, and

(B) the value, determined in accordance with section 9 of these Regulations for light-duty vehicles and section 10 of these Regulations for heavy-duty vehicles, of the non-originating materials that are used by General Motors of Canada Limited, during the fiscal year that corresponds most closely to the producer's fiscal year, in the production in the territory of Canada of a corresponding class of motor vehicles or model line, and

(b) using the sums referred to in subparagraphs (a)(i) and (ii) as the net cost and the value of non-originating materials, respectively, in the calculation referred to in subsection 6(3) of these Regulations,

provided that

(c) at the beginning of the producer's fiscal year, General Motors of Canada Limited owns 50 per cent or more of the voting common stock of the producer, and

(d) GM acquires 75 per cent or more by unit of quantity of the class of motor vehicles or model line, as the case may be, that the producer produced in the territory of Canada in the producer's fiscal year for sale in the territory of one or more of the NAFTA countries.

3 The categories referred to in clauses 2(a)(i)(A) and (ii)(A) are the following:

(a) the class of motor vehicles that the producer produced in the territory of Canada in the producer's fiscal year for sale in the territory of one or more of the NAFTA countries; and

(b) the model line that the producer produced in the territory of Canada in the producer's fiscal year for sale in the territory of one or more of the NAFTA countries.

4 Where GM does not satisfy the requirement set out in paragraph 2(d), the producer may choose that the regional value content be calculated in accordance with section 2 only for those motor vehicles that are acquired by GM for distribution under the GEO marque or another GM marque.

5 (1) The producer may choose that the calculation referred to in section 2 be made over a period of two fiscal years where

(a) any plant operated by the producer or by General Motors of Canada Limited is closed for more than two consecutive months; and

(A) la valeur, déterminée conformément à l'article 9 du présent règlement dans le cas des véhicules de gamme légère et conformément à l'article 10 du présent règlement dans le cas des véhicules de gamme lourde, des matières non originaires utilisées par lui, au cours de cet exercice, pour la production sur le territoire du Canada de véhicules automobiles de celle des catégories prévue à l'article 3 qu'il choisit,

(B) la valeur, déterminée conformément à l'article 9 du présent règlement dans le cas des véhicules de gamme légère et conformément à l'article 10 du présent règlement dans le cas des véhicules de gamme lourde, des matières non originaires utilisées par General Motors du Canada Limitée, au cours de l'exercice qui correspond le plus étroitement possible à l'exercice du producteur, pour la production sur le territoire du Canada d'une catégorie de véhicules automobiles ou d'un modèle correspondants,

b) en utilisant chacune des sommes mentionnées aux sous-alinéas a)(i) et (ii) respectivement comme coût net et valeur des matières non originaires dans le calcul prévu au paragraphe 6(3) du présent règlement,

dans la mesure où les conditions suivantes sont réunies :

c) au début de l'exercice du producteur, General Motors du Canada Limitée possède au moins 50 pour cent des actions ordinaires avec droit de vote du producteur;

d) GM acquiert au moins 75 pour cent, par unité quantitative, de la catégorie de véhicules automobiles ou du modèle, selon le cas, produits par le producteur sur le territoire du Canada pendant son exercice en vue de la vente sur le territoire de l'un ou plusieurs des pays ALÉNA.

3 Les catégories visées aux divisions 2a)(i)(A) et (ii)(A) sont les suivantes :

a) la catégorie de véhicules automobiles produits par le producteur sur le territoire du Canada au cours de son exercice en vue de la vente sur le territoire de l'un ou plusieurs des pays ALÉNA;

b) le modèle produit par le producteur sur le territoire du Canada au cours de son exercice en vue de la vente sur le territoire de l'un ou plusieurs des pays ALÉNA.

4 Si GM ne satisfait pas à la condition prévue à l'alinéa 2d), le producteur ne peut choisir de calculer la teneur en valeur régionale conformément à l'article 2 que pour les véhicules automobiles qui sont acquis par GM pour distribution sous la marque GEO ou sous une autre marque GM.

5 (1) Le producteur peut choisir d'effectuer le calcul prévu à l'article 2 pour une période de deux exercices, si les conditions suivantes sont réunies :

(b) the motor vehicles of a category referred to in section 3, with respect to which the producer elects that the regional value content be calculated in accordance with section 2, are produced in that plant.

(2) Subject to subsection (3), the period of two fiscal years referred to in subsection (1) corresponds to the fiscal year in which the plant is closed and, at the choice of the producer, the preceding or the subsequent fiscal year.

(3) Where the plant is closed for a period that spans two fiscal years, the calculation referred to in section 2 may be made only over those two fiscal years.

(4) Where the producer has elected that the regional value content be calculated over two fiscal years under this section, the election referred to in subsection 11(6) of these Regulations shall be filed not later than 10 days after the end of the period during which the plant is closed, or at such later time as the customs administration may accept.

6 For purposes of this Schedule, a motor vehicle producer shall be deemed to be GM where, as a result of an amalgamation, reorganization, division or similar transaction, that motor vehicle producer

(a) acquires all or substantially all of the assets used by GM; and

(b) directly or indirectly controls, or is controlled by, GM, or both that motor vehicle producer and GM are controlled by the same person.

SOR/95-382, s. 2.

a) une usine exploitée par lui ou par General Motors du Canada Limitée est fermée pendant plus de deux mois consécutifs;

b) les véhicules automobiles d'une catégorie prévue à l'article 3 à l'égard desquels il choisit de calculer la teneur en valeur régionale conformément à l'article 2 sont produits dans cette usine.

(2) Sous réserve du paragraphe (3), la période de deux exercices mentionnée au paragraphe (1) est constitué, de l'exercice au cours duquel l'usine est fermée et, au choix du producteur, de l'exercice précédent ou de l'exercice subséquent.

(3) Si la période de fermeture de l'usine chevauche deux exercices, le calcul prévu à l'article 2 ne peut être effectué que pour ces deux exercices.

(4) Lorsque le producteur a choisi de calculer la teneur en valeur régionale pour une période de deux exercices conformément au présent article, le choix prévu au paragraphe 11(6) du présent règlement est déposé dans les 10 jours qui suivent la fin de la période de fermeture de l'usine ou dans le délai plus long qu'autorise l'administration douanière.

6 Pour l'application de la présente annexe, un producteur de véhicules automobiles est réputé être GM lorsque, par suite d'une fusion, d'une réorganisation, d'une scission ou d'une opération similaire :

a) il acquiert la totalité ou la quasi-totalité des éléments d'actif utilisés par GM;

b) il contrôle GM directement ou indirectement ou est contrôlé, directement ou indirectement, par GM, ou il est, avec GM, contrôlé par une autre personne.

DORS/95-382, art. 2.

SCHEDULE VII

Reasonable Allocation of Costs

Definitions and Interpretation

1 For purposes of this Schedule,

costs means any costs that are included in total cost and that need to be allocated pursuant to subsections 5(9), 6(11) and 7(6) and subparagraphs 10(1)(a)(i) and (ii) of these Regulations, subsection 4(7) of Schedule II and subsections 5(7) and 10(2) of Schedule VIII; (*coûts*)

discontinued operations, in the case of a producer located in a NAFTA country, has the meaning set out in that NAFTA country's Generally Accepted Accounting Principles; (*activités abandonnées*)

indirect overhead means period costs and other costs; (*frais généraux indirects*)

internal management purpose means any purpose relating to tax reporting, financial reporting, financial planning, decision-making, pricing, cost recovery, cost control management or performance measurement; (*fins de gestion interne*)

overhead means costs, other than direct material costs and direct labour costs. (*frais généraux*)

2 (1) In this Schedule, reference to “producer” shall, for purposes of subsection 4(7) of Schedule II, be read as a reference to “buyer”.

(2) In this Schedule, reference to “good” shall,

(a) for purposes of subsection 6(15) of these Regulations, be read as a reference to “identical goods or similar goods, or any combination thereof”;

(b) for purposes of subsection 7(6) of these Regulations, be read as a reference to “intermediate material”;

(c) for purposes of section 11 of these Regulations, be read as a reference to “category of vehicles that is chosen pursuant to subsection 11(1) of these Regulations”;

(d) for purposes of section 12 of these Regulations, be read as a reference to “category of goods chosen pursuant to subsection 12(1) of these Regulations”;

(e) for purposes of subsection 13(4) of these Regulations, be read as a reference to “category of vehicles chosen pursuant to subsection 13(4) of these Regulations”;

ANNEXE VII

Imputation raisonnable des coûts

Définitions et interprétation

1 Les définitions qui suivent s'appliquent à la présente annexe.

activités abandonnées S'entend, à l'égard d'un producteur qui se trouve dans un pays ALÉNA, au sens des principes comptables généralement reconnus applicables dans ce pays. (*discontinued operations*)

coûts Coûts qui sont inclus dans le coût total et qui doivent être imputés aux termes des paragraphes 5(9), 6(11) et 7(6) et des sous-alinéas 10(1)a)(i) et (ii) du présent règlement, du paragraphe 4(7) de l'annexe II et des paragraphes 5(7) et 10(2) de l'annexe VIII. (*costs*)

fins de gestion interne Fins liées à l'établissement de rapports fiscaux, à la communication de l'information financière, à la planification financière, à la prise des décisions, à la fixation des prix, au recouvrement des coûts, à la gestion du contrôle des coûts ou à la mesure du rendement. (*internal management purpose*)

frais généraux Coûts, autres que les coûts des matières directes et les coûts de la main-d'œuvre directe. (*overhead*)

frais généraux indirects Coûts non incorporables et autres coûts. (*indirect overhead*)

2 (1) La mention « producteur » figurant dans la présente annexe est remplacée par « acheteur » pour l'application du paragraphe 4(7) de l'annexe II.

(2) La mention « produit » figurant dans la présente annexe est remplacée, pour l'application :

a) du paragraphe 6(15) du présent règlement, par « produits identiques ou produits similaires, ou toute combinaison de ceux-ci »;

b) du paragraphe 7(6) du présent règlement, par « matière intermédiaire »;

c) de l'article 11 du présent règlement, par « catégorie de véhicules choisie en vertu du paragraphe 11(1) du présent règlement »;

d) de l'article 12 du présent règlement, par « catégorie de produits choisie en vertu du paragraphe 12(1) du présent règlement »;

e) du paragraphe 13(4) du présent règlement, par « catégorie de véhicules choisie en vertu du paragraphe 13(4) du présent règlement »;

(f) for purposes of subsection 4(7) of Schedule II, be read as a reference to “packaging materials and containers or the elements”; and

(g) for purposes of subsection 5(7) of Schedule VIII, be read as a reference to “elements”.

Methods to Reasonably Allocate Costs

3 (1) Where a producer of a good is using, for an internal management purpose, a cost allocation method to allocate to the good direct material costs, or part thereof, and that method reasonably reflects the direct material used in the production of the good based on the criterion of benefit, cause or ability to bear, that method shall be used to reasonably allocate the costs to the good.

(2) Where a producer of a good is using, for an internal management purpose, a cost allocation method to allocate to the good direct labour costs, or part thereof, and that method reasonably reflects the direct labour used in the production of the good based on the criterion of benefit, cause or ability to bear, that method shall be used to reasonably allocate the costs to the good.

(3) Where a producer of a good is using, for an internal management purpose, a cost allocation method to allocate to the good overhead, or part thereof, and that method is based on the criterion of benefit, cause or ability to bear, that method shall be used to reasonably allocate the costs to the good.

4 Where costs are not reasonably allocated to a good under section 3, those costs are reasonably allocated to the good if they are allocated,

(a) with respect to direct material costs, on the basis of any method that reasonably reflects the direct material used in the production of the good based on the criterion of benefit, cause or ability to bear;

(b) with respect to direct labour costs, on the basis of any method that reasonably reflects the direct labour used in the production of the good based on the criterion of benefit, cause or ability to bear; and

(c) with respect to overhead, on the basis of any of the following methods:

(i) the method set out in Appendix A, Appendix B or Appendix C,

(ii) a method based on a combination of the methods set out in Appendices A and B or Appendices A and C, and

f) du paragraphe 4(7) de l'annexe II, par « matières de conditionnement et contenants ou éléments »;

g) du paragraphe 5(7) de l'annexe VIII, par « éléments ».

Méthodes d'imputation raisonnable des coûts

3 (1) Lorsque le producteur d'un produit applique, à des fins de gestion interne, une méthode d'imputation des coûts par laquelle il impute au produit les coûts des matières directes, ou une partie de ceux-ci, et que cette méthode fait état de façon raisonnable des matières directes utilisées dans la production du produit d'après le critère de l'avantage, de la cause ou de la capacité de supporter les coûts, celle-ci doit être utilisée pour imputer de façon raisonnable ces coûts au produit.

(2) Lorsque le producteur d'un produit applique, à des fins de gestion interne, une méthode d'imputation des coûts par laquelle il impute au produit les coûts de la main-d'œuvre directe, ou une partie de ceux-ci, et que cette méthode fait état de façon raisonnable de la main-d'œuvre directe utilisée dans la production du produit d'après le critère de l'avantage, de la cause ou de la capacité de supporter les coûts, celle-ci doit être utilisée pour imputer de façon raisonnable ces coûts au produit.

(3) Lorsque le producteur d'un produit applique, à des fins de gestion interne, une méthode d'imputation des coûts par laquelle il impute au produit les frais généraux, ou une partie de ceux-ci, et que cette méthode est fondée sur le critère de l'avantage, de la cause ou de la capacité de supporter les coûts, celle-ci doit être utilisée pour imputer de façon raisonnable ces coûts au produit.

4 Lorsque les coûts ne sont pas imputés de façon raisonnable à un produit conformément à l'article 3, ils y sont imputés de façon raisonnable s'ils sont :

a) dans le cas des coûts des matières directes, imputés selon une méthode qui fait état de façon raisonnable des matières directes utilisées dans la production du produit d'après le critère de l'avantage, de la cause ou de la capacité de supporter les coûts;

b) dans le cas des coûts de la main-d'œuvre directe, imputés selon une méthode qui fait état de façon raisonnable de la main-d'œuvre directe utilisée dans la production du produit d'après le critère de l'avantage, de la cause ou de la capacité de supporter les coûts;

c) dans le cas des frais généraux, imputés selon l'une des méthodes suivantes :

(i) l'une des méthodes prévues aux appendices A, B et C,

(iii) a cost allocation method based on the criterion of benefit, cause or ability to bear.

4.1 Notwithstanding sections 3 and 7, where a producer allocates, for an internal management purpose, costs to a good that is not produced in the period in which the costs are expensed on the books of the producer (such as costs with respect to research and development, and obsolete materials), those costs shall be considered reasonably allocated if

(a) for purposes of subsection 6(11), they are allocated to a good that is produced in the period in which the costs are expensed, and

(b) the good produced in that period is within a group or range of goods, including identical goods or similar goods, that is produced by the same industry or industry sector as the goods to which the costs are expensed.

5 Any cost allocation method referred to in section 3, 4 or 4.1 that is used by a producer for the purposes of these Regulations shall be used throughout the producer's fiscal year.

Costs Not Reasonably Allocated

6 The allocation to a good of any of the following is considered not to be reasonably allocated to the good:

(a) costs of a service provided by a producer of a good to another person where the service is not related to the good;

(b) gains or losses resulting from the disposition of a discontinued operation, except gains or losses related to the production of the good;

(c) cumulative effects of accounting changes reported in accordance with a specific requirement of the applicable Generally Accepted Accounting Principles; and

(d) gains or losses resulting from the sale of a capital asset of the producer.

7 Any costs allocated under section 3 on the basis of a cost allocation method that is used for an internal management purpose that is solely for the purpose of qualifying a good as an originating good are considered not to be reasonably allocated.

(ii) une méthode fondée sur une combinaison des méthodes prévues aux appendices A et B ou aux appendices A et C,

(iii) une méthode d'imputation des coûts fondée sur le critère de l'avantage, de la cause ou de la capacité de supporter les coûts.

4.1 Malgré les articles 3 et 7, lorsqu'un producteur impute, à des fins de gestion interne, des coûts à un produit qui n'a pas été produit au cours de la période où les coûts sont passés en charges dans les livres comptables du producteur (tels les coûts relatifs à la recherche et au développement et aux matériaux obsolètes), ces coûts sont réputés et imputés de façon raisonnable si :

a) pour l'application du paragraphe 6(11), ils sont imputés à un produit qui a été produit au cours de la période où les coûts sont passés en charges;

b) le produit qui a été produit au cours de cette période fait partie d'un groupe ou d'une gamme de produits, y compris des produits identiques ou des produits similaires, qui ont été produits par la même branche de production ou le même secteur d'une branche de production de ceux auxquels sont imputés les coûts passés en charges.

5 Toute méthode d'imputation des coûts visée aux articles 3, 4 ou 4.1 qui est utilisée par le producteur pour l'application du présent règlement doit l'être pendant tout son exercice.

Coûts non imputés de façon raisonnable

6 Les éléments suivants ne sont pas considérés comme imputés de façon raisonnable à un produit :

a) les coûts d'un service rendu à un tiers par le producteur d'un produit, lorsque le service n'est pas lié au produit;

b) les gains ou pertes découlant de la disposition d'un secteur abandonné, sauf les gains ou pertes rattachés à la production du produit;

c) les effets cumulatifs de modifications comptables consignés conformément à une exigence précise des principes comptables généralement reconnus;

d) les gains ou pertes découlant de la vente d'immobilisations du producteur.

7 Les coûts imputés en application de l'article 3 selon une méthode d'imputation des coûts utilisée à des fins de gestion interne uniquement pour rendre un produit admissible à titre de produit originaire ne sont pas considérés comme imputés de façon raisonnable.

APPENDIX A

Cost Ratio Method

Calculation of Cost Ratio

For the overhead to be allocated, the producer may choose one or more allocation bases that reflect a relationship between the overhead and the good based on the criterion of benefit, cause or ability to bear.

With respect to each allocation base that is chosen by the producer for allocating overhead, a cost ratio is calculated for each good produced by the producer in accordance with the following formula:

$$CR = \frac{AB}{TAB}$$

where

CR is the cost ratio with respect to the good;

AB is the allocation base for the good; and

TAB is the total allocation base for all the goods produced by the producer.

Allocation to a Good of Costs included in Overhead

The costs with respect to which an allocation base is chosen are allocated to a good in accordance with the following formula:

$$CAG = CA \times CR$$

where

CAG is the costs allocated to the good;

CA is the costs to be allocated; and

CR is the cost ratio with respect to the good.

Excluded Costs

Under paragraph 6(11)(b) of these Regulations, where excluded costs are included in costs to be allocated to a good, the cost ratio used to allocate that cost to the good is used to determine the amount of excluded costs to be subtracted from the costs allocated to the good.

Allocation Bases for Costs

The following is a non-exhaustive list of allocation bases that may be used by the producer to calculate cost ratios:

- Direct Labour Hours
- Direct Labour Costs
- Units Produced
- Machine-hours
- Sales Dollars or Pesos
- Floor Space

“Examples”

APPENDICE A

Méthode du coefficient de coûts

Calcul du coefficient de coûts

Pour imputer des frais généraux, le producteur peut choisir une ou plusieurs bases d'imputation qui établissent une relation entre ces frais et le produit d'après le critère de l'avantage, de la cause ou de la capacité de supporter les coûts.

Pour chaque base d'imputation choisie par le producteur pour imputer les frais généraux, un coefficient de coûts est calculé à l'égard de chaque produit du producteur selon la formule suivante :

$$CC = \frac{BI}{BIT}$$

où :

CC représente le coefficient de coûts à l'égard du produit;

BI la base d'imputation à l'égard du produit;

BIT la base d'imputation totale à l'égard de tous les produits du producteur.

Imputation à un produit de coûts inclus dans les frais généraux

Les coûts à l'égard desquels une base d'imputation est choisie sont imputés à un produit selon la formule suivante :

$$CIP = CI \times CC$$

où :

CIP représente les coûts imputés au produit;

CI les coûts à imputer;

CC le coefficient de coûts à l'égard du produit.

Coûts exclus

En application de l'alinéa 6(11)(b) du présent règlement, lorsque les coûts à imputer à un produit comprennent des coûts exclus, le coefficient de coûts utilisé pour imputer les coûts au produit sert à déterminer le montant des coûts exclus à déduire des coûts imputés au produit.

Bases d'imputation des coûts

Suit une liste non exhaustive de bases d'imputation que le producteur peut utiliser pour calculer les coefficients de coûts.

- Heures de main-d'œuvre directe
- Coûts de la main-d'œuvre directe
- Unités produites
- Heures-machines
- Ventes (dollars ou pesos)
- Surface utile

« Examples »

The following examples illustrate the application of the cost ratio method to costs included in overhead.

Example 1: Direct Labour Hours

A producer who produces Good A and Good B may allocate overhead on the basis of direct labour hours spent to produce Good A and Good B. A total of 8,000 direct labour hours have been spent to produce Good A and Good B: 5,000 hours with respect to Good A and 3,000 hours with respect to Good B. The amount of overhead to be allocated is \$6,000,000.

Calculation of the Ratios:

$$\text{Good A: } 5,000 \text{ hours}/8,000 \text{ hours} = .625$$

$$\text{Good B: } 3,000 \text{ hours}/8,000 \text{ hours} = .375$$

Allocation of overhead to Good A and Good B:

$$\text{Good A: } \$6,000,000 \times .625 = \$3,750,000$$

$$\text{Good B: } \$6,000,000 \times .375 = \$2,250,000$$

Example 2: Direct Labour Costs

A producer who produces Good A and Good B may allocate overhead on the basis of direct labour costs incurred in the production of Good A and Good B. The total direct labour costs incurred in the production of Good A and Good B is \$60,000: \$50,000 with respect to Good A and \$10,000 with respect to Good B. The amount of overhead to be allocated is \$6,000,000.

Calculation of the Ratios:

$$\text{Good A: } \$50,000/\$60,000 = .833$$

$$\text{Good B: } \$10,000/\$60,000 = .167$$

Allocation of Overhead to Good A and Good B:

$$\text{Good A: } \$6,000,000 \times .833 = \$4,998,000$$

$$\text{Good B: } \$6,000,000 \times .167 = \$1,002,000$$

Example 3: Units Produced

A producer of Good A and Good B may allocate overhead on the basis of units produced. The total units of Good A and Good B produced is 150,000: 100,000 units of Good A and 50,000 units of Good B. The amount of overhead to be allocated is \$6,000,000.

Calculation of the Ratios:

$$\text{Good A: } 100,000 \text{ units}/150,000 \text{ units} = .667$$

$$\text{Good B: } 50,000 \text{ units}/150,000 \text{ units} = .333$$

Allocation of Overhead to Good A and Good B:

$$\text{Good A: } \$6,000,000 \times .667 = \$4,002,000$$

$$\text{Good B: } \$6,000,000 \times .333 = \$1,998,000$$

Example 4: Machine-hours

A producer who produces Good A and Good B may allocate machine-related overhead on the basis of machine-hours utilized in the production of Good A and Good B. The total machine-hours utilized for the production of Good A and Good B is 3,000 hours: 1,200 hours with respect to Good A and 1,800 hours with respect to Good B. The amount of machine-related overhead to be allocated is \$6,000,000.

Les exemples qui suivent illustrent l'application de la méthode du coefficient de coûts à l'égard des coûts compris dans les frais généraux.

Exemple 1 : Heures de main-d'œuvre directe

Le producteur des produits A et B peut imputer les frais généraux selon les heures de main-d'œuvre directe consacrées à la production de ces produits. Le nombre total d'heures de main-d'œuvre directe qui ont été consacrées à la production de ces produits est de 8 000 : 5 000 heures pour le produit A et 3 000 pour le produit B. Le montant des frais généraux à imputer est de 6 000 000 \$.

Calcul des coefficients

$$\text{Produit A : } 5\ 000 \text{ heures}/8\ 000 \text{ heures} = 0,625$$

$$\text{Produit B : } 3\ 000 \text{ heures}/8\ 000 \text{ heures} = 0,375$$

Imputation des frais généraux aux produits

$$\text{Produit A : } 6\ 000\ 000 \$ \times 0,625 = 3\ 750\ 000 \$$$

$$\text{Produit B : } 6\ 000\ 000 \$ \times 0,375 = 2\ 250\ 000 \$$$

Exemple 2 : Coûts de la main-d'œuvre directe

Le producteur des produits A et B peut imputer les frais généraux selon les coûts de la main-d'œuvre directe supportés à l'égard de la production de ces produits. Le coût total de la main-d'œuvre directe supporté à l'égard de la production de ces produits est de 60 000 \$: 50 000 \$ pour le produit A et 10 000 \$ pour le produit B. Le montant des frais généraux à imputer est de 6 000 000 \$.

Calcul des coefficients

$$\text{Produit A : } 50\ 000 \$/60\ 000 \$ = 0,833$$

$$\text{Produit B : } 10\ 000 \$/60\ 000 \$ = 0,167$$

Imputation des frais généraux aux produits

$$\text{Produit A : } 6\ 000\ 000 \$ \times 0,833 = 4\ 998\ 000 \$$$

$$\text{Produit B : } 6\ 000\ 000 \$ \times 0,167 = 1\ 002\ 000 \$$$

Exemple 3 : Unités produites

Le producteur des produits A et B peut imputer les frais généraux selon les unités produites. Le nombre total d'unités de ces produits est de 150 000 : 100 000 unités du produit A et 50 000 unités du produit B. Le montant des frais généraux à imputer est de 6 000 000 \$.

Calcul des coefficients

$$\text{Produit A : } 100\ 000 \text{ unités}/150\ 000 \text{ unités} = 0,667$$

$$\text{Produit B : } 50\ 000 \text{ unités}/150\ 000 \text{ unités} = 0,333$$

Imputation des frais généraux aux produits

$$\text{Produit A : } 6\ 000\ 000 \$ \times 0,667 = 4\ 002\ 000 \$$$

$$\text{Produit B : } 6\ 000\ 000 \$ \times 0,333 = 1\ 998\ 000 \$$$

Exemple 4 : Heures-machines

Le producteur des produits A et B peut imputer les frais généraux liés aux machines selon les heures-machines utilisées dans la production de ces produits. Le nombre total d'heures-machines utilisées dans la production de ces produits est de 3 000 : 1 200 heures pour le produit A et 1 800 pour le produit B. Le montant des frais généraux liés aux machines à imputer est de 6 000 000 \$.

Calculation of the Ratios:

Good A: $1,200 \text{ machine-hours} / 3,000 \text{ machine-hours} = .40$

Good B: $1,800 \text{ machine-hours} / 3,000 \text{ machine-hours} = .60$

Allocation of Machine-Related Overhead to Good A and Good B:

Good A: $\$6,000,000 \times .40 = \$2,400,000$

Good B: $\$6,000,000 \times .60 = \$3,600,000$

Example 5: Sales Dollars or Pesos

A producer who produces Good A and Good B may allocate overhead on the basis of sales dollars. The producer sold 2,000 units of Good A at \$4,000 and 200 units of Good B at \$3,000. The amount of overhead to be allocated is \$6,000,000.

Total Sales Dollars for Good A and Good B:

Good A: $\$4,000 \times 2,000 = \$8,000,000$

Good B: $\$3,000 \times 200 = \$600,000$

Total Sales Dollars: $\$8,000,000 + \$600,000 = \$8,600,000$

Calculation of the Ratios:

Good A: $\$8,000,000 / \$8,600,000 = .93$

Good B: $\$600,000 / \$8,600,000 = .07$

Allocation of Overhead to Good A and Good B:

Good A: $\$6,000,000 \times .93 = \$5,580,000$

Good B: $\$6,000,000 \times .07 = \$420,000$

Example 6: Floor Space

A producer who produces Good A and Good B may allocate overhead relating to utilities (heat, water and electricity) on the basis of floor space used in the production and storage of Good A and Good B. The total floor space used in the production and storage of Good A and Good B is 100,000 square feet: 40,000 square feet with respect to Good A and 60,000 square feet with respect to Good B. The amount of overhead to be allocated is \$6,000,000.

Calculation of the Ratios:

Good A: $40,000 \text{ square feet} / 100,000 \text{ square feet} = .40$

Good B: $60,000 \text{ square feet} / 100,000 \text{ square feet} = .60$

Allocation of Overhead (Utilities) to Good A and Good B:

Good A: $\$6,000,000 \times .40 = \$2,400,000$

Good B: $\$6,000,000 \times .60 = \$3,600,000$

Calcul des coefficients

Produit A: $1\ 200 \text{ heures-machines} / 3\ 000 \text{ heures-machines} = 0,40$

Produit B: $1\ 800 \text{ heures-machines} / 3\ 000 \text{ heures-machines} = 0,60$

Imputation aux produits des frais généraux liés aux machines

Produit A: $6\ 000\ 000 \$ \times 0,40 = 2\ 400\ 000 \$$

Produit B: $6\ 000\ 000 \$ \times 0,60 = 3\ 600\ 000 \$$

Exemple 5 : Ventes en dollars ou en pesos

Le producteur des produits A et B peut imputer les frais généraux selon les ventes en dollars. Il a vendu 2 000 unités du produit A à 4 000 \$ l'unité et 200 unités du produit B à 3 000 \$ l'unité. Le montant des frais généraux à imputer est de 6 000 000 \$.

Ventes totales en dollars des produits A et B

Produit A: $4\ 000 \$ \times 2\ 000 = 8\ 000\ 000 \$$

Produit B: $3\ 000 \$ \times 200 = 600\ 000 \$$

Ventes totales en dollars: $8\ 000\ 000 \$ + 600\ 000 \$ = 8\ 600\ 000 \$$

Calcul des coefficients

Produit A: $8\ 000\ 000 \$ / 8\ 600\ 000 \$ = 0,93$

Produit B: $600\ 000 \$ / 8\ 600\ 000 \$ = 0,07$

Imputation des frais généraux aux produits

Produit A: $6\ 000\ 000 \$ \times 0,93 = 5\ 580\ 000 \$$

Produit B: $6\ 000\ 000 \$ \times 0,07 = 420\ 000 \$$

Exemple 6 : Surface utile

Le producteur des produits A et B peut imputer les frais généraux liés aux services publics (chauffage, eau et électricité) selon la surface utile utilisée pour la production de ces produits. La surface utile totale utilisée pour la production et le stockage des produits A et B est de 100 000 pi²: 40 000 pi² pour le produit A et 60 000 pi² pour le produit B. Le montant des frais généraux à imputer est de 6 000 000 \$.

Calcul des coefficients

Produit A: $40\ 000 \text{ pi}^2 / 100\ 000 \text{ pi}^2 = 0,40$

Produit B: $60\ 000 \text{ pi}^2 / 100\ 000 \text{ pi}^2 = 0,60$

Imputation des frais généraux aux produits

Produit A: $6\ 000\ 000 \$ \times 0,40 = 2\ 400\ 000 \$$

Produit B: $6\ 000\ 000 \$ \times 0,60 = 3\ 600\ 000 \$$

APPENDIX B

Direct Labour and Direct Material Ratio Method

Calculation of Direct Labour and Direct Material Ratio

For each good produced by the producer, a direct labour and direct material ratio is calculated in accordance with the following formula:

$$\text{DLDMR} = \frac{\text{DLC} + \text{DMC}}{\text{TDLC} + \text{TDMC}}$$

where

DLDMR is the direct labour and direct material ratio for the good;

DLC is the direct labour costs of the good;

DMC is the direct material costs of the good;

TDLC is the total direct labour costs of all goods produced by the producer; and

TDMC is the total direct material costs of all goods produced by the producer.

Allocation of Overhead to a Good

Overhead is allocated to a good in accordance with the following formula:

$$\text{OAG} = \text{O} \times \text{DLDMR}$$

where

OAG is the overhead allocated to the good;

O is the overhead to be allocated; and

DLDMR is the direct labour and direct material ratio for the good.

Excluded Costs

Under paragraph 6(11)(b) of these Regulations, where excluded costs are included in overhead to be allocated to a good, the direct labour and direct material ratio used to allocate overhead to the good is used to determine the amount of excluded costs to be subtracted from the overhead allocated to the good.

“Examples”

Example 1

The following example illustrates the application of the direct labour and direct material ratio method used by a producer of a good to allocate overhead where the producer chooses to calculate the net cost of the good in accordance with paragraph 6(11)(a) of these Regulations.

A producer produces Good A and Good B. Overhead (O) minus excluded costs (EC) is \$30 and the other relevant costs are set out in the following table:

APPENDICE B

Méthode du coefficient de la main-d'œuvre directe et des matières directes

Calcul du coefficient de la main-d'œuvre directe et des matières directes

Le coefficient de la main-d'œuvre directe et des matières directes est calculé pour chaque produit du producteur selon la formule suivante :

$$\text{CMODMD} = \frac{\text{CMOD} + \text{CMD}}{\text{CTMOD} + \text{CTMD}}$$

où :

CMODMD représente le coefficient de la main-d'œuvre directe et des matières directes à l'égard du produit;

CMOD les coûts de la main-d'œuvre directe à l'égard du produit;

CMD les coûts des matières directes à l'égard du produit;

CTMOD le coût total de la main-d'œuvre directe à l'égard de tous les produits du producteur;

CTMD le coût total des matières directes à l'égard de tous les produits du producteur.

Imputation des frais généraux à un produit

Les frais généraux sont imputés à un produit selon la formule suivante :

$$\text{FGIP} = \text{FG} \times \text{CMODMD}$$

où :

FGIP représente les frais généraux imputés au produit;

FG les frais généraux à imputer;

CMODMD le coefficient de la main-d'œuvre directe et des matières directes à l'égard du produit.

Coûts exclus

En application de l'alinéa 6(11)b) du présent règlement, lorsque les frais généraux à imputer à un produit comprennent des coûts exclus, le coefficient de la main-d'œuvre directe et des matières directes utilisé pour imputer les frais généraux au produit sert à déterminer le montant des coûts exclus à déduire des frais généraux imputés au produit.

« Exemples »

Exemple 1 :

L'exemple qui suit illustre l'application de la méthode du coefficient de la main-d'œuvre directe et des matières directes pour imputer les frais généraux, lorsque le producteur choisit de calculer le coût net du produit conformément à l'alinéa 6(11)a) du présent règlement.

Le producteur produit les produits A et B. Les frais généraux (FG), déduction faite des coûts exclus (CE), s'élèvent à 30 \$. Les autres coûts pertinents sont les suivants :

	Good A	Good B	Total
Direct labour costs (DLC)	\$ 5	\$ 5	\$10
Direct material costs (DMC)	10	5	15
Totals	\$15	\$10	\$25

Overhead Allocated to Good A

$$OAG (\text{Good A}) = O (\$30) \times DLDMMR (\$15/\$25)$$

$$OAG (\text{Good A}) = \$18.00$$

Overhead Allocated to Good B

$$OAG (\text{Good B}) = O (\$30) \times DLDMMR (\$10/\$25)$$

$$OAG (\text{Good B}) = \$12.00$$

Example 2

The following example illustrates the application of the direct labour and direct material ratio method used by a producer of a good to allocate overhead where the producer chooses to calculate the net cost of the good in accordance with paragraph 6(11)(b) of these Regulations and where excluded costs are included in overhead.

A producer produces Good A and Good B. Overhead (O) is \$50 (including excluded costs (EC) of \$20). The other relevant costs are set out in the table to Example 1.

Overhead Allocated to Good A

$$OAG (\text{Good A}) = [O (\$50) \times DLDMMR (\$15/\$25)] - [EC (\$20) \times DLDMMR (\$15/\$25)]$$

$$OAG (\text{Good A}) = \$18.00$$

Overhead Allocated to Good B

$$OAG (\text{Good B}) = [O (\$50) \times DLDMMR (\$10/\$25)] - [EC (\$20) \times DLDMMR (\$10/\$25)]$$

$$OAG (\text{Good B}) = \$12.00$$

APPENDIX C

Direct Cost Ratio Method

Direct Overhead

Direct overhead is allocated to a good on the basis of a method based on the criterion of benefit, cause or ability to bear.

Indirect Overhead

Indirect overhead is allocated on the basis of a direct cost ratio.

Calculation of Direct Cost Ratio

For each good produced by the producer, a direct cost ratio is calculated in accordance with the following formula:

$$DCR = \frac{DLC + DMC + DO}{TDLC + TDMC + TDO}$$

where

DCR is the direct cost ratio for the good;

	Produit A	Produit B	Total
Coûts de la main-d'œuvre directe (CMOD)	5 \$	5 \$	10 \$
Coûts des matières directes (CMD)	10	5	15
Total	15 \$	10 \$	25 \$

Frais généraux imputés au produit A

$$FGIP (\text{produit A}) = FG (30 \$) \times CMODMD (15 \$/25 \$)$$

$$FGIP (\text{produit A}) = 18 \$$$

Frais généraux imputés au produit B

$$FGIP (\text{produit B}) = FG (30 \$) \times CMODMD (10 \$/25 \$)$$

$$FGIP (\text{produit B}) = 12 \$$$

Exemple 2 :

L'exemple qui suit illustre l'application de la méthode du coefficient de la main-d'œuvre directe et des matières directes pour imputer les frais généraux, lorsque le producteur choisit de calculer le coût net du produit conformément à l'alinéa 6(11)(b) du présent règlement et que les frais généraux comprennent des coûts exclus.

Le producteur produit les produits A et B. Les frais généraux (FG) (y compris des coûts exclus (CE) de 20 \$) s'élèvent à 50 \$. Les autres coûts pertinents sont les mêmes que ceux qui figurent au tableau de l'exemple 1.

Frais généraux imputés au produit A

$$FGIP (\text{produit A}) = [FG (50 \$) \times CMODMD (15 \$/25 \$)] - [CE (20 \$) \times CMODMD (15 \$/25 \$)]$$

$$FGIP (\text{produit A}) = 18 \$$$

Frais généraux imputés au produit B

$$FGIP (\text{produit B}) = [FG (50 \$) \times CMODMD (10 \$/25 \$)] - [CE (20 \$) \times CMODMD (10 \$/25 \$)]$$

$$FGIP (\text{produit B}) = 12 \$$$

APPENDICE C

Méthode du coefficient de coûts directs

Frais généraux directs

Les frais généraux directs sont imputés à un produit selon une méthode fondée sur le critère de l'avantage, de la cause ou de la capacité de supporter les coûts.

Frais généraux indirects

Les frais généraux indirects sont imputés selon un coefficient de coûts directs.

Calcul du coefficient de coûts directs

Le coefficient de coûts directs pour chaque produit du producteur est calculé selon la formule suivante :

$$CCD = \frac{CMOD + CMD + FGD}{CTMOD + CTMD + FGDT}$$

où :

- DLC** is the direct labour costs of the good;
DMC is the direct material costs of the good;
DO is the direct overhead of the good;
TDLC is the total direct labour costs of all goods produced by the producer;
TDMC is the total direct material costs of all goods produced by the producer; and
TDO is the total direct overhead of all goods produced by the producer.

Allocation of Indirect Overhead to a Good

Indirect overhead is allocated to a good in accordance with the following formula:

$$IOAG = IO \times DCR$$

where

- IOAG** is the indirect overhead allocated to the good;
IO is the indirect overhead of all goods produced by the producer; and
DCR is the direct cost ratio of the good.

Excluded Costs

Under paragraph 6(11)(b) of these Regulations, where excluded costs are included in

- (a) direct overhead to be allocated to a good, those excluded costs are subtracted from the direct overhead allocated to the good; and
- (b) indirect overhead to be allocated to a good, the direct cost ratio used to allocate indirect overhead to the good is used to determine the amount of excluded costs to be subtracted from the indirect overhead allocated to the good.

“Examples”

Example 1

The following example illustrates the application of the direct cost ratio method used by a producer of a good to allocate indirect overhead where the producer chooses to calculate the net cost of the good in accordance with paragraph 6(11)(a) of these Regulations.

A producer produces Good A and Good B. Indirect overhead (IO) minus excluded costs (EC) is \$30. The other relevant costs are set out in the following table:

	Good A	Good B	Total
Direct labour costs (DLC)	\$ 5	\$ 5	\$10
Direct material costs (DMC)	10	5	15
Direct overhead (DO)	<u>8</u>	<u>2</u>	<u>10</u>
Totals	\$23	\$12	\$35

Indirect Overhead Allocated to Good A

- CCD** représente le coefficient de coûts directs à l'égard du produit;
CMOD les coûts de la main-d'œuvre directe à l'égard du produit;
CMD les coûts des matières directes à l'égard du produit;
FGD les frais généraux directs à l'égard du produit;
CTMOD le coût total de la main-d'œuvre directe à l'égard de tous les produits du producteur;
CTMD le coût total des matières directes à l'égard de tous les produits du producteur;
FGDT les frais généraux directs totaux à l'égard de tous les produits du producteur.

Imputation des frais généraux indirects à un produit

Les frais généraux indirects sont imputés à un produit selon la formule suivante :

$$FGIIP = FGI \times CCD$$

où :

- FGIIP** représente les frais généraux indirects imputés au produit;
FGI les frais généraux indirects à l'égard de tous les produits du producteur;
CCD le coefficient de coûts directs à l'égard du produit.

Coûts exclus

En application de l'alinéa 6(11)(b) du présent règlement, lorsque des coûts exclus sont compris dans :

- a) les frais généraux directs à imputer à un produit, ces coûts exclus sont déduits des frais généraux directs imputés au produit;
- b) les frais généraux indirects à imputer à un produit, le coefficient de coûts directs utilisé pour imputer ces frais généraux au produit sert à déterminer le montant des coûts exclus à déduire des frais généraux indirects imputés au produit.

« Exemples »

Exemple 1 :

L'exemple qui suit illustre l'application de la méthode du coefficient de coûts directs pour imputer les frais généraux indirects, lorsque le producteur choisit de calculer le coût net du produit conformément à l'alinéa 6(11)(a) du présent règlement.

Le producteur produit les produits A et B. Les frais généraux indirects (FGI), déduction faite des coûts exclus (CE), s'élèvent à 30 \$. Les autres coûts pertinents sont les suivants :

	Produit A	Produit B	Total
Coûts de la main-d'œuvre directe (CMOD)	5 \$	5 \$	10 \$
Coûts des matières directes (CMD)	10	5	15
Frais généraux directs (FGD)	<u>8</u>	<u>2</u>	<u>10</u>
Frais généraux directs (FGD)	23 \$	12 \$	35 \$

Frais généraux indirects imputés au produit A

$$IOAG (\text{Good A}) = IO (\$30) \times DCR (\$23/\$35)$$

$$IOAG (\text{Good A}) = \$19.71$$

Indirect Overhead Allocated to Good B

$$IOAG (\text{Good B}) = IO (\$30) \times DCR (\$12/\$35)$$

$$IOAG (\text{Good B}) = \$10.29$$

Example 2

The following example illustrates the application of the direct cost ratio method used by a producer of a good to allocate indirect overhead where the producer has chosen to calculate the net cost of the good in accordance with paragraph 6(11)(b) of these Regulations and where excluded costs are included in indirect overhead.

A producer produces Good A and Good B. The indirect overhead (IO) is \$50 (including excluded costs (EC) of \$20). The other relevant costs are set out in the table to Example 1.

Indirect Overhead Allocated to Good A

$$IOAG (\text{Good A}) = [IO (\$50) \times DCR (\$23/\$35)] - [EC (\$20) \times DCR (\$23/\$35)]$$

$$IOAG (\text{Good A}) = \$19.72$$

Indirect Overhead Allocated to Good B

$$IOAG (\text{Good B}) = [IO (\$50) \times DCR (\$12/\$35)] - [EC (\$20) \times DCR (\$12/\$35)]$$

$$IOAG (\text{Good B}) = \$10.28$$

SOR/95-382, s. 2; SOR/2002-27, ss. 94 to 96.

$$FGIIP (\text{produit A}) = FGI (30 \$) \times CCD (23 \$/35 \$)$$

$$FGIIP (\text{produit A}) = 19,71 \$$$

Frais généraux indirects imputés au produit B

$$FGIIP (\text{produit B}) = FGI (30 \$) \times CCD (12 \$/35 \$)$$

$$FGIIP (\text{produit B}) = 10,29 \$$$

Exemple 2 :

L'exemple qui suit illustre l'application de la méthode du coefficient de coûts directs pour imputer les frais généraux indirects, lorsque le producteur choisit de calculer le coût net du produit conformément à l'alinéa 6(11)b) du présent règlement et que les frais généraux indirects comprennent des coûts exclus.

Le producteur produit les produits A et B. Les frais généraux indirects (FGI) (y compris des coûts exclus (CE) de 20 \$) s'élèvent à 50 \$. Les autres coûts pertinents sont les mêmes que ceux qui figurent au tableau de l'exemple 1.

Frais généraux indirects imputés au produit A

$$FGIIP (\text{produit A}) = [FGI (50 \$) \times CCD (23 \$/35 \$)] - [CE (20 \$) \times CCD (23 \$/35 \$)]$$

$$FGIIP (\text{produit A}) = 19,72 \$$$

Frais généraux indirects imputés au produit B

$$FGIIP (\text{produit B}) = [FGI (50 \$) \times CCD (12 \$/35 \$)] - [CE (20 \$) \times CCD (12 \$/35 \$)]$$

$$FGIIP (\text{produit B}) = 10,28 \$$$

DORS/95-382, art. 2; DORS/2002-27, art. 94 à 96.

SCHEDULE VIII

Value of Materials

1 (1) For purposes of this Schedule, unless otherwise stated,

buying commissions means fees paid by a producer to that producer's agent for the agent's services in representing the producer in the purchase of a material; (*commission d'achat*)

customs administration refers to the customs administration of the NAFTA country into whose territory the good, in the production of which the material being valued is used, is imported; (*administration douanière*)

materials of the same class or kind means, with respect to materials being valued, materials that are within a group or range of materials that

(a) is produced by a particular industry or industry sector, and

(b) includes identical materials or similar materials; (*matières de la même nature ou de la même espèce*)

producer refers to

(a) in the case of subparagraph 10(1)(b)(i) of these Regulations, the producer of the listed material, and

(b) in any other case, the producer who used the material in the production of a good that is subject to a regional value-content requirement; (*producteur*)

seller refers to a person who sells the material being valued to the producer. (*vendeur*)

(2) Where it is to be determined under subsection 9(3) of these Regulations whether the customs value of a material was determined in a manner consistent with this Schedule for purposes of paragraph 9(2)(c) or (d) of these Regulations, a reference in this Schedule to "producer" shall be read as a reference to "person other than the producer who imports the traced material from outside the territories of the NAFTA countries".

2 (1) Except as provided under subsections (2) and (3), the transaction value of a material under paragraph 7(1)(b) and subsections 9(5) and 10(2) of these Regulations shall be the price actually paid or payable for the material determined in accordance with section 4 and adjusted in accordance with section 5.

(2) There is no transaction value for a material where the material is not the subject of a sale.

(3) The transaction value of a material is unacceptable where

(a) there are restrictions on the disposition or use of the material by the producer, other than restrictions that

ANNEXE VIII

Valeur des matières

1 (1) Sauf indication contraire, les définitions qui suivent s'appliquent à la présente annexe.

administration douanière Administration douanière du pays ALÉNA sur le territoire duquel est importé le produit dans la production duquel est utilisée la matière à évaluer. (*customs administration*)

commission d'achat Droits payés par le producteur à son agent pour que celui-ci le représente dans l'achat d'une matière. (*buying commissions*)

matières de la même nature ou de la même espèce À l'égard de matières à évaluer, matières classées dans un groupe ou une gamme de matières qui :

(a) est produit par une branche de production particulière ou un secteur particulier d'une branche de production;

(b) comprend des matières identiques ou des matières similaires. (*materials of the same class or kind*)

producteur

(a) Dans le cas du sous-alinéa 10(1)(b)(i) du présent règlement, producteur de la matière répertoriée;

(b) dans tout autre cas, producteur qui a utilisé la matière dans la production d'un produit qui est assujéti à une prescription de teneur en valeur régionale. (*producer*)

vendeur Personne qui vend au producteur la matière à évaluer. (*seller*)

(2) Lorsqu'il faut déterminer aux termes du paragraphe 9(3) du présent règlement si la valeur en douane d'une matière a été établie conformément à la présente annexe pour l'application des alinéas 9(2)(c) ou d) du présent règlement, toute mention dans la présente annexe de « producteur » vaut mention de « personne autre que le producteur qui importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA ».

2 (1) Sauf disposition contraire des paragraphes (2) et (3), la valeur transactionnelle d'une matière aux termes de l'alinéa 7(1)(b) et des paragraphes 9(5) et 10(2) du présent règlement, est le prix effectivement payé ou à payer pour la matière, déterminé conformément à l'article 4 et rajusté conformément à l'article 5.

(2) Il n'y a pas de valeur transactionnelle pour une matière ne faisant pas l'objet d'une vente.

(3) La valeur transactionnelle d'une matière est inacceptable dans l'un ou l'autre des cas suivants :

- (i)** are imposed or required by law or by the public authorities in the territory of the NAFTA country in which the producer of the good or the seller of the material is located,
 - (ii)** limit the geographical area in which the material may be used, or
 - (iii)** do not substantially affect the value of the material;
 - (b)** the sale or price actually paid or payable is subject to a condition or consideration for which a value cannot be determined with respect to the material;
 - (c)** part of the proceeds of any subsequent disposal or use of the material by the producer will accrue directly or indirectly to the seller, and an appropriate addition to the price actually paid or payable cannot be made in accordance with paragraph 5(1)(d); or
 - (d)** except as provided in section 3, the producer and the seller are related persons and the relationship between them influenced the price actually paid or payable for the material.
- (4)** The conditions or considerations referred to in paragraph (3)(b) include the following circumstances:
- (a)** the seller establishes the price actually paid or payable for the material on condition that the producer will also buy other materials or goods in specified quantities;
 - (b)** the price actually paid or payable for the material is dependent on the price or prices at which the producer sells other materials or goods to the seller of the material; and
 - (c)** the price actually paid or payable is established on the basis of a form of payment extraneous to the material, such as where the material is a semi-finished material that has been provided by the seller to the producer on condition that the seller will receive a specified quantity of the finished material from the producer.
- (5)** For purposes of paragraph (3)(b), conditions or considerations relating to the use of the material shall not render the transaction value unacceptable, such as where the producer undertakes on the producer's own account, even though by agreement with the seller, activities relating to the warranty of the material used in the production of a good.
- (6)** Where objective and quantifiable data do not exist with regard to the additions required to be made to the price actually paid or payable under subsection 5(1), the transaction value cannot be determined under the provisions of subsection 2(1). For an illustration of this, a royalty is paid on the basis of the price actually paid or payable in a sale of a litre of

- (a)** il existe, quant à la cession ou à l'utilisation de la matière par le producteur, des restrictions autres que les suivantes :
 - (i)** restrictions imposées ou exigées par la législation ou les autorités publiques du territoire du pays ALÉNA où se trouve le producteur du produit ou le vendeur de la matière,
 - (ii)** restrictions limitant la zone dans laquelle la matière peut être utilisée,
 - (iii)** restrictions n'ayant pas d'incidence importante sur la valeur de la matière;
 - (b)** la vente ou le prix effectivement payé ou à payer est subordonné à des conditions ou à des prestations dont la valeur n'est pas déterminable en ce qui concerne la matière;
 - (c)** une partie des recettes résultant de toute cession ou utilisation ultérieure de la matière par le producteur revient directement ou indirectement au vendeur et il ne peut être ajouté au prix effectivement payé ou à payer le montant applicable selon l'alinéa 5(1)(d);
 - (d)** sauf disposition contraire de l'article 3, le producteur et le vendeur sont des personnes liées et les liens entre eux ont influencé le prix effectivement payé ou à payer pour la matière.
- (4)** Les conditions ou prestations visées à l'alinéa (3)b) comprennent les circonstances suivantes :
- (a)** le vendeur établit le prix effectivement payé ou à payer pour la matière en le subordonnant à la condition que le producteur achète également d'autres matières ou produits en quantités déterminées;
 - (b)** le prix effectivement payé ou à payer pour la matière dépend du ou des prix auxquels le producteur vend d'autres matières ou produits au vendeur de la matière;
 - (c)** le prix effectivement payé ou à payer est établi en fonction d'un mode de paiement sans rapport avec la matière (comme dans le cas où la matière est une matière semi-finie que le vendeur fournit au producteur à la condition qu'il reçoive de celui-ci une quantité déterminée de la matière finie).
- (5)** Pour l'application de l'alinéa (3)b), les conditions ou prestations liées à l'utilisation de la matière ne peuvent rendre la valeur transactionnelle inacceptable (il en est ainsi lorsque le producteur entreprend pour son propre compte, même s'il le fait dans le cadre d'une entente avec le vendeur, des activités se rapportant à la garantie de la matière utilisée dans la production d'un produit).
- (6)** Lorsqu'il n'existe pas de données objectives et quantifiables quant aux montants qui doivent être ajoutés aux termes du paragraphe 5(1) au prix effectivement payé ou à payer, la valeur transactionnelle ne peut être déterminée selon le paragraphe 2(1). Il en est ainsi lorsqu'une redevance est payée en fonction du prix effectivement payé ou à payer

a particular good that is produced by using a material that was purchased by the kilogram and made up into a solution. If the royalty is based partially on the purchased material and partially on other factors that have nothing to do with that material, such as when the purchased material is mixed with other ingredients and is no longer separately identifiable, or when the royalty cannot be distinguished from special financial arrangements between the seller and the producer, it would be inappropriate to add the royalty and the transaction value of the material could not be determined. However, if the amount of the royalty is based only on the purchased material and can be readily quantified, an addition to the price actually paid or payable can be made and the transaction value can be determined.

3 (1) In determining whether the transaction value is unacceptable under paragraph 2(3)(d), the fact that the seller and the producer are related persons shall not in itself be grounds for the customs administration to render the transaction value unacceptable. In such cases, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship between the seller and the producer did not influence the price actually paid or payable. Where the customs administration has reasonable grounds for considering that the relationship between the seller and the producer influenced the price, the customs administration shall communicate the grounds to the producer, and that producer shall be given a reasonable opportunity to respond to the grounds communicated by the customs administration. If that producer so requests, the customs administration shall communicate in writing the grounds on which it considers that the relationship between the seller and the producer influenced the price actually paid or payable.

(2) Subsection (1) provides that, where the seller and the producer are related persons, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted as the value provided that the relationship between the seller and the producer did not influence the price actually paid or payable. It is not intended under subsection (1) that there should be an examination of the circumstances in all cases where the seller and the producer are related persons. Such an examination will only be required where the customs administration has doubts that the price actually paid or payable is acceptable because of the relationship between the seller and the producer. Where the customs administration does not have doubts that the price actually paid or payable is acceptable, it shall accept that price without requesting further information. For an illustration of this, the customs administration may have previously examined the relationship between the seller and the producer, or it may already have detailed information concerning the relationship between the seller and the producer, and may already be satisfied from that examination or information that the relationship between them did not influence the price actually paid or payable.

(3) In applying subsection (1), where the seller and the producer are related persons and the customs administration has doubts that the transaction value is acceptable without further inquiry, the customs administration shall give the producer an opportunity to supply such further information as

pour la vente d'un litre d'un produit dans lequel est utilisée une matière qui a été achetée au kilogramme, puis transformée en une solution. Si la redevance est fondée en partie sur la matière achetée et en partie sur d'autres facteurs qui sont sans rapport avec cette matière (comme dans le cas où la matière achetée est mélangée avec d'autres ingrédients et n'est plus séparément identifiable, ou dans le cas où la redevance ne peut être distinguée des arrangements financiers spéciaux conclus entre le vendeur et le producteur), il serait inopportun d'ajouter la redevance et la valeur transactionnelle de la matière ne pourrait être déterminée. Toutefois, si le montant de la redevance est fondé uniquement sur la matière achetée et peut être facilement quantifié, un montant peut être ajouté à ce titre au prix effectivement payé ou à payer et la valeur transactionnelle peut être déterminée.

3 (1) Aux fins de déterminer si la valeur transactionnelle est inacceptable aux termes de l'alinéa 2(3)d), le fait que le vendeur et le producteur sont des personnes liées ne constitue pas en soi un motif pour que l'administration douanière juge cette valeur inacceptable. Dans un tel cas, les circonstances entourant la vente sont examinées, et la valeur transactionnelle est admise dans la mesure où les liens entre le vendeur et le producteur n'ont pas influencé le prix effectivement payé ou à payer. Lorsque l'administration douanière a des motifs raisonnables de croire que les liens entre le vendeur et le producteur ont influencé le prix, elle communique ses motifs au producteur et celui-ci se voit accorder la possibilité d'y répondre. Si le producteur le demande, l'administration douanière lui communique par écrit les motifs pour lesquels elle estime que les liens entre lui et le vendeur ont influencé le prix effectivement payé ou à payer.

(2) Le paragraphe (1) prévoit que, lorsque le vendeur et le producteur sont des personnes liées, les circonstances entourant la vente sont examinées, et la valeur transactionnelle est admise dans la mesure où les liens entre le vendeur et le producteur n'ont pas influencé le prix effectivement payé ou à payer. Ce paragraphe n'a toutefois pas pour effet d'exiger l'examen des circonstances dans tous les cas où le vendeur et le producteur sont des personnes liées. Un tel examen n'est requis que lorsque l'administration douanière a des doutes quant à l'acceptabilité du prix effectivement payé ou à payer, en raison des liens entre le vendeur et le producteur. En l'absence de doute quant à l'acceptabilité du prix effectivement payé ou à payer, l'administration douanière accepte ce prix sans demander d'autres renseignements. Il en est ainsi dans le cas où elle a examiné précédemment les liens entre le vendeur et le producteur, ou est déjà en possession de renseignements détaillés sur les liens entre le vendeur et le producteur, et où elle est déjà convaincue, grâce à cet examen ou à ces renseignements, que les liens entre eux n'ont pas influencé le prix effectivement payé ou à payer.

(3) Dans l'application du paragraphe (1), lorsque le vendeur et le producteur sont des personnes liées et que l'administration douanière a des doutes quant à l'acceptabilité de la valeur transactionnelle sans complément d'enquête, elle donne au producteur la possibilité de lui

may be necessary to enable it to examine the circumstances surrounding the sale. In such a case, the customs administration shall examine the relevant aspects of the sale, including the way in which the seller and the producer organize their commercial relations and the way in which the price actually paid or payable by that producer for the material being valued was arrived at, in order to determine whether the relationship between the seller and the producer influenced that price actually paid or payable. Where it can be shown that the seller and the producer buy from and sell to each other as if they were not related persons, the price actually paid or payable shall be considered as not having been influenced by the relationship between them. For an illustration of this, if the price actually paid or payable for the material had been settled in a manner consistent with the normal pricing practices of the industry in question or with the way in which the seller settles prices for sales to unrelated buyers, the price actually paid or payable shall be considered as not having been influenced by the relationship between the producer and the seller. For another illustration of this, where it is shown that the price actually paid or payable for the material is adequate to ensure recovery of the total cost of producing the material plus a profit that is representative of the seller's overall profit realized over a representative period of time, such as on an annual basis, in sales of materials of the same class or kind, the price actually paid or payable shall be considered as not having been influenced by the relationship between the seller and the producer.

(4) In a sale between a seller and a producer who are related persons, the transaction value shall be accepted and determined in accordance with subsection 2(1), wherever the seller or the producer demonstrates that the transaction value of the material in that sale closely approximates one of the following test values that occurs at or about the same time as the sale and is chosen by the seller or the producer:

- (a)** the transaction value in sales to unrelated buyers of identical materials or similar materials, as determined in accordance with subsection 2(1);
- (b)** the value of identical materials or similar materials, as determined in accordance with section 9; or
- (c)** the value of identical materials or similar materials, as determined in accordance with section 10.

(5) In applying a test value referred to in subsection (4), due account shall be taken of demonstrated differences in commercial levels, quantity levels, the value of the elements specified in paragraph 5(1)(b) and the costs incurred by the seller in sales to unrelated buyers that are not incurred by the seller in sales by the seller to a related person.

(6) The application of a test value referred to in subsection (4) shall be used at the initiative of the seller, or at the initiative of the producer with the consent of the seller, and shall be used only for comparison purposes to determine whether the transaction value of the material is acceptable. The test value shall not be used as the transaction value of that material.

fournir les renseignements complémentaires qui sont nécessaires à l'examen des circonstances entourant la vente. Dans ce cas, l'administration douanière examine les aspects pertinents de la vente, notamment la façon dont le vendeur et le producteur organisent leurs rapports commerciaux et la manière dont a été établi le prix effectivement payé ou à payer par le producteur pour la matière à évaluer, afin de déterminer si les liens entre le vendeur et le producteur ont influencé ce prix. S'il peut être démontré que le vendeur et le producteur achètent l'un de l'autre ou vendent l'un à l'autre comme s'ils n'étaient pas des personnes liées, le prix effectivement payé ou à payer est réputé ne pas avoir été influencé par les liens entre eux. Il en est ainsi dans le cas où le prix effectivement payé ou à payer pour la matière a été établi d'une manière conforme aux pratiques habituelles de fixation des prix dans la branche de production en question, ou d'une manière conforme à la façon dont le vendeur établit ses prix pour les ventes aux acheteurs qui ne lui sont pas liés; le prix effectivement payé ou à payer est alors réputé ne pas avoir été influencé par les liens entre le producteur et le vendeur. De même, s'il est démontré que le prix effectivement payé ou à payer pour la matière est suffisant pour assurer le recouvrement du coût total de production de la matière, en plus d'un bénéfice représentatif du bénéfice global réalisé par le vendeur au cours d'une période représentative, telle qu'une année, pour des ventes de matières de la même nature ou de la même espèce, le prix effectivement payé ou à payer est réputé ne pas avoir été influencé par les liens entre le vendeur et le producteur.

(4) Dans une vente conclue entre un vendeur et un producteur qui sont des personnes liées, la valeur transactionnelle de la matière qui en fait l'objet est admise et déterminée conformément au paragraphe 2(1), si le vendeur ou le producteur démontre que cette valeur se rapproche étroitement de l'une des valeurs critères suivantes, existant au même moment ou presque au même moment que la vente et choisie par le vendeur ou le producteur :

- a)** la valeur transactionnelle lors de ventes, à des acheteurs qui ne lui sont pas liés, de matières identiques ou de matières similaires, déterminée conformément au paragraphe 2(1);
- b)** la valeur de matières identiques ou de matières similaires, déterminée conformément à l'article 9;
- c)** la valeur de matières identiques ou de matières similaires, déterminée conformément à l'article 10.

(5) Dans l'application d'une valeur critère visée au paragraphe (4), il est dûment tenu compte des différences attestées entre les niveaux commerciaux, les quantités, la valeur des éléments visés à l'alinéa 5(1)b) et les coûts supportés par le vendeur lors de ventes à un acheteur non lié qu'il n'a pas à supporter lors de ventes à une personne liée.

(6) L'application d'une valeur critère visée au paragraphe (4) se fait à l'initiative du vendeur, ou à l'initiative du producteur avec le consentement du vendeur, et ne peut servir qu'à des fins de comparaison pour déterminer si la valeur transactionnelle de la matière est acceptable. La valeur critère ne peut être utilisée comme valeur transactionnelle de la matière.

(7) Subsection (4) provides an opportunity for the seller or the producer to demonstrate that the transaction value closely approximates a test value previously accepted by the customs administration of the NAFTA country in which the producer is located, and is therefore acceptable under subsection (1). Where the application of a test value under subsection (4) demonstrates that the transaction value of the material being valued is acceptable, the customs administration shall not examine the question of influence in regard to the relationship between the seller and the producer under subsection (1). Where the customs administration already has sufficient information available, without further inquiries, that the transaction value closely approximates one of the test values determined under subsection (4), the seller or the producer is not required to apply a test value to demonstrate that the transaction value is acceptable under that subsection.

(8) A number of factors must be taken into consideration for the purpose of determining whether the transaction value of the identical materials or similar materials closely approximates the transaction value of the material being valued. These factors include the nature of the material, the nature of the industry itself, the season in which the material is sold, and whether the difference in values is commercially significant. Since these factors may vary from case to case, it would be impossible to apply an acceptable standardized difference such as a fixed amount or fixed percentage difference in each case. For an illustration of this, a small difference in value in a case involving one type of material could be unacceptable, while a large difference in a case involving another type of material might be acceptable for the purposes of determining whether the transaction value closely approximates a test value set out in subsection (4).

4 (1) The price actually paid or payable is the total payment made or to be made by the producer to or for the benefit of the seller of the material. The payment need not necessarily take the form of a transfer of money: it may be made by letters of credit or negotiable instruments. Payment may be made directly or indirectly to the seller. For an illustration of this, the settlement by the producer, whether in whole or in part, of a debt owed by the seller, is an indirect payment.

(2) Activities undertaken by the producer on the producer's own account, other than those for which an adjustment is provided in section 5, shall not be considered to be an indirect payment, even though the activities might be regarded as being for the benefit of the seller.

(3) The transaction value shall not include charges for construction, erection, assembly, maintenance or technical assistance related to the use of the material by the producer, provided that they are distinguished from the price actually paid or payable.

(4) The flow of dividends or other payments from the producer to the seller that do not relate to the purchase of the material are not part of the transaction value.

(7) Le paragraphe (4) donne au vendeur ou au producteur la possibilité de démontrer que la valeur transactionnelle se rapproche étroitement d'une valeur critère déjà acceptée par l'administration douanière du pays ALÉNA où se trouve le producteur et qu'elle est donc acceptable aux termes du paragraphe (1). Lorsque l'application d'une valeur critère aux termes du paragraphe (4) atteste que la valeur transactionnelle de la matière à évaluer est acceptable, l'administration douanière n'examine pas la question de l'influence des liens entre le vendeur et le producteur selon le paragraphe (1). Lorsque l'administration douanière est déjà en possession de renseignements lui permettant de conclure, sans complément d'enquête, que la valeur transactionnelle se rapproche étroitement de l'une des valeurs critères déterminées selon le paragraphe (4), le vendeur ou le producteur n'est pas tenu d'appliquer une valeur critère pour démontrer que la valeur transactionnelle est acceptable aux termes de ce paragraphe.

(8) Plusieurs facteurs doivent être pris en considération lorsqu'il s'agit de déterminer si la valeur transactionnelle de matières identiques ou de matières similaires se rapproche étroitement de la valeur transactionnelle de la matière à évaluer. Ces facteurs comprennent la nature de la matière, la nature de la branche de production considérée, la saison durant laquelle la matière est vendue et la question de savoir si l'écart entre les valeurs est significatif sur le plan commercial. Comme ces facteurs peuvent varier d'un cas à l'autre, il serait impossible d'appliquer dans tous les cas un écart uniforme acceptable, tel qu'un montant fixe ou un pourcentage fixe. Ainsi, un léger écart de valeur dans un cas se rapportant à un type particulier de matière pourrait être inacceptable, tandis qu'un écart important dans un cas portant sur un autre type de matière pourrait être acceptable aux fins de déterminer si la valeur transactionnelle se rapproche étroitement d'une valeur critère visée au paragraphe (4).

4 (1) Le prix effectivement payé ou à payer est le paiement total que le producteur fait ou doit faire au vendeur de la matière ou pour le bénéfice de celui-ci. Il n'est pas nécessaire que le paiement prenne la forme d'un transfert de fonds : il peut se faire au moyen de lettres de crédit ou d'effets négociables. Le paiement peut être fait directement ou indirectement au vendeur. Ainsi, le règlement total ou partiel, par le producteur, d'une dette du vendeur constitue un paiement indirect.

(2) Les activités entreprises par le producteur pour son propre compte, autres que celles pour lesquelles un rajustement est prévu à l'article 5, ne sont pas considérées comme un paiement indirect, même lorsqu'elles pourraient être considérées comme étant pour le bénéfice du vendeur.

(3) La valeur transactionnelle ne comprend pas les frais des travaux de construction, d'installation, de montage, d'entretien ou d'assistance technique se rapportant à l'utilisation de la matière par le producteur, dans la mesure où ces frais sont distingués du prix effectivement payé ou à payer.

(4) Les transferts de dividendes et les autres paiements du producteur au vendeur qui ne se rapportent pas à l'achat de la matière ne font pas partie de la valeur transactionnelle.

5 (1) In determining the transaction value of the material, the following shall be added to the price actually paid or payable:

(a) to the extent that they are incurred by the producer with respect to the material being valued and are not included in the price actually paid or payable,

(i) commissions and brokerage fees, except buying commissions, and

(ii) the costs of containers which, for customs purposes, are classified with the material under the Harmonized System;

(b) the value, reasonably allocated in accordance with subsection (12), of the following elements where they are supplied directly or indirectly to the seller by the producer free of charge or at reduced cost for use in connection with the production and sale of the material, to the extent that the value is not included in the price actually paid or payable:

(i) a material, other than an indirect material, used in the production of the material being valued,

(ii) tools, dies, moulds and similar indirect materials used in the production of the material being valued,

(iii) an indirect material, other than those referred to in subparagraph (ii) or in paragraphs (c), (e) or (f) of the definition *indirect material* set out in subsection 2(1) of these Regulations, used in the production of the material being valued, and

(iv) engineering, development, artwork, design work, and plans and sketches performed outside the territory of the NAFTA country in which the producer is located that are necessary for the production of the material being valued;

(c) the royalties related to the material, other than charges with respect to the right to reproduce the material in the territory of the NAFTA country in which the producer is located that the producer must pay directly or indirectly as a condition of sale of the material, to the extent that such royalties are not included in the price actually paid or payable; and

(d) the value of any part of the proceeds of any subsequent disposal or use of the material that accrues directly or indirectly to the seller.

(2) The additions referred to in subsection (1) shall be made to the price actually paid or payable under this section only on the basis of objective and quantifiable data.

(3) Where objective and quantifiable data do not exist with regard to the additions required to be made to the price actually paid or payable under subsection (1), the transaction value cannot be determined under subsection 2(1).

5 (1) Aux fins de la détermination de la valeur transactionnelle de la matière, sont ajoutés au prix effectivement payé ou à payer :

a) dans la mesure où ils sont supportés par le producteur relativement à la matière à évaluer et dans la mesure où ils ne sont pas compris dans le prix effectivement payé ou à payer :

(i) les commissions et frais de courtage, sauf les commissions d'achat,

(ii) les coûts des contenants qui, aux fins douanières, sont classés avec la matière selon le Système harmonisé;

b) la valeur, imputée de façon raisonnable conformément au paragraphe (12), des éléments suivants lorsqu'ils sont fournis directement ou indirectement au vendeur par le producteur, sans frais ou à coût réduit, pour utilisation aux fins de la production et de la vente de la matière, dans la mesure où cette valeur n'est pas comprise dans le prix effectivement payé ou à payer :

(i) une matière, autre qu'une matière indirecte, utilisée dans la production de la matière à évaluer,

(ii) les outils, matrices, moules et matières indirectes similaires utilisés dans la production de la matière à évaluer,

(iii) une matière indirecte, sauf celles visées au sous-alinéa (ii) ou aux alinéas c), e) ou f) de la définition de *matière indirecte* figurant au paragraphe 2(1) du présent règlement, utilisée dans la production de la matière à évaluer,

(iv) les travaux techniques, les travaux de développement, les dessins, les travaux de conception et les plans et croquis, effectués hors du territoire du pays ALÉNA où se trouve le producteur, qui sont nécessaires pour la production de la matière à évaluer;

c) les redevances se rapportant à la matière, autres que les frais liés au droit de reproduire la matière sur le territoire du pays ALÉNA où se trouve le producteur, que celui-ci doit payer directement ou indirectement en tant que condition de la vente de la matière, dans la mesure où ces redevances ne sont pas comprises dans le prix effectivement payé ou à payer;

d) la valeur de toute partie des recettes résultant de la cession ou de l'utilisation ultérieures de la matière qui revient directement ou indirectement au vendeur.

(2) Les éléments visés au paragraphe (1) ne sont ajoutés aux termes du présent article au prix effectivement payé ou à payer que s'ils sont fondés sur des données objectives et quantifiables.

(3) En l'absence de données objectives et quantifiables quant aux éléments à ajouter aux termes du paragraphe (1) au prix effectivement payé ou à payer, la valeur transactionnelle ne peut être déterminée selon le paragraphe 2(1).

(4) No additions shall be made to the price actually paid or payable for the purpose of determining the transaction value except as provided in this section.

(5) The amounts to be added under paragraph (1)(a) shall be those amounts that are recorded on the books of the producer.

(6) The value of the elements referred to in subparagraph (1)(b)(i) shall be

(a) where the elements are imported from outside the territory of the NAFTA country in which the seller is located, the customs value of the elements,

(b) where the producer, or a related person on behalf of the producer, purchases the elements from an unrelated person in the territory of the NAFTA country in which the seller is located, the price actually paid or payable for the elements,

(c) where the producer, or a related person on behalf of the producer, acquires the elements from an unrelated person in the territory of the NAFTA country in which the seller is located other than through a purchase, the value of the consideration related to the acquisition of the elements, based on the cost of the consideration that is recorded on the books of the producer or the related person, or

(d) where the elements are produced by the producer, or by a related person, in the territory of the NAFTA country in which the seller is located, the total cost of the elements, determined in accordance with subsection (7),

and shall include the following costs, that are recorded on the books of the producer or the related person supplying the elements on behalf of the producer, to the extent that such costs are not included under paragraphs (a) through (d):

(e) the costs of freight, insurance, packing, and all other costs incurred in transporting the elements to the location of the seller,

(f) duties and taxes paid or payable with respect to the elements, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable,

(g) customs brokerage fees, including the cost of in-house customs brokerage services, incurred with respect to the elements, and

(h) the cost of waste and spoilage resulting from the use of the elements in the production of the material, minus the value of reusable scrap or by-product.

(7) For the purposes of paragraph (6)(d), the total cost of the elements referred to in subparagraph (1)(b)(i) shall be

(a) where the elements are produced by the producer, at the choice of the producer,

(4) L'adjonction d'éléments au prix effectivement payé ou à payer, aux fins de la détermination de la valeur transactionnelle, ne peut se faire que selon les modalités prévues au présent article.

(5) Les montants à ajouter en vertu de l'alinéa (1)a) sont ceux qui sont consignés à ce titre dans les livres comptables du producteur.

(6) La valeur des éléments visés au sous-alinéa (1)b)(i) est :

a) lorsque les éléments sont importés d'un endroit situé à l'extérieur du territoire du pays ALÉNA où se trouve le vendeur, leur valeur en douane;

b) lorsque le producteur ou une personne liée, au nom du producteur, achète les éléments d'une personne non liée sur le territoire du pays ALÉNA où se trouve le vendeur, le prix effectivement payé ou à payer pour ceux-ci;

c) lorsque le producteur ou une personne liée, au nom du producteur, acquiert les éléments, autrement que par achat, d'une personne non liée sur le territoire du pays ALÉNA où se trouve le vendeur, la valeur de la prestation afférente à l'acquisition des éléments, déterminée en fonction du coût de la prestation consigné dans les livres comptables du producteur ou de la personne liée;

d) lorsque les éléments sont produits par le producteur ou une personne liée sur le territoire du pays ALÉNA où se trouve le vendeur, le coût total des éléments, déterminé conformément au paragraphe (7).

Cette valeur comprend, s'ils ne sont pas déjà inclus en vertu des alinéas a) à d), les frais suivants qui sont consignés dans les livres comptables du producteur ou de la personne liée qui fournit les éléments au nom du producteur :

e) les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport des éléments jusqu'à l'emplacement du vendeur;

f) les droits et taxes payés ou à payer relativement aux éléments, autres que les droits et taxes qui font l'objet d'une exemption ou qui sont remboursés, remboursables ou récupérables de quelque autre manière, notamment tout crédit à valoir sur les droits ou taxes payés ou à payer;

g) les frais de courtage en douane, notamment les frais des services internes de courtage en douane, engagés relativement aux éléments;

h) le coût des déchets et rebuts qui résultent de l'utilisation des éléments dans la production de la matière, moins la valeur des déchets récupérables ou sous-produits.

(7) Pour l'application de l'alinéa (6)d), le coût total des éléments visés au sous-alinéa (1)b)(i) est :

a) dans le cas où les éléments sont produits par le producteur, soit, au choix de celui-ci :

- (i)** the total cost incurred with respect to all goods produced by the producer, calculated on the basis of the costs that are recorded on the books of the producer, that can be reasonably allocated to the elements in accordance with Schedule VII, or
- (ii)** the aggregate of each cost incurred by the producer that forms part of the total cost incurred with respect to the elements, calculated on the basis of the costs that are recorded on the books of the producer, that can be reasonably allocated to the elements in accordance with Schedule VII; and
- (b)** where the elements are produced by a person who is related to the producer, at the choice of the producer,
- (i)** the total cost incurred with respect to all goods produced by that related person, calculated on the basis of the costs that are recorded on the books of that person, that can be reasonably allocated to the elements in accordance with Schedule VII, or
- (ii)** the aggregate of each cost incurred by that related person that forms part of the total cost incurred with respect to the elements, calculated on the basis of the costs that are recorded on the books of that person, that can be reasonably allocated to the elements in accordance with Schedule VII.
- (8)** Except as provided in subsections (10) and (11), the value of the elements referred to in subparagraphs (1)(b)(ii) through (iv) shall be
- (a)** the cost of those elements that is recorded on the books of the producer; or
- (b)** where such elements are provided by another person on behalf of the producer and the cost is not recorded on the books of the producer, the cost of those elements that is recorded on the books of that other person.
- (9)** Where the elements referred to in subparagraphs (1)(b)(ii) through (iv) were previously used by or on behalf of the producer, the value of the elements shall be adjusted downward to reflect that use.
- (10)** Where the elements referred to in subparagraphs (1)(b)(ii) and (iii) were leased by the producer or a person related to the producer, the value of the elements shall be the cost of the lease that is recorded on the books of the producer or that related person.
- (11)** No addition shall be made to the price actually paid or payable for the elements referred to in subparagraph (1)(b)(iv) that are available in the public domain, other than the cost of obtaining copies of them.
- (12)** The producer shall choose the method of allocating to the material the value of the elements referred to in subparagraphs (1)(b)(ii) through (iv), provided that the value is reasonably allocated to the material in a manner appropriate to the circumstances. The methods the producer may choose to allocate the value include allocating the value over the number of units produced up to the time of the first shipment or

- (i)** le coût total supporté à l'égard de tous ses produits — calculé en fonction des coûts consignés dans ses livres comptables — qui peut être imputé de façon raisonnable aux éléments conformément à l'annexe VII,
- (ii)** l'ensemble des coûts supportés par lui dont chacun — calculé en fonction des coûts consignés dans ses livres comptables — fait partie du coût total supporté à l'égard des éléments et peut être imputé de façon raisonnable aux éléments conformément à l'annexe VII;
- b)** dans le cas où les éléments sont produits par une personne liée au producteur, soit, au choix de celui-ci :
- (i)** le coût total supporté par la personne liée à l'égard de tous ses produits — calculé en fonction des coûts consignés dans ses livres comptables — qui peut être imputé de façon raisonnable aux éléments conformément à l'annexe VII,
- (ii)** l'ensemble des coûts supportés par elle dont chacun — calculé en fonction des coûts consignés dans ses livres comptables — fait partie du coût total supporté relativement aux éléments et peut être imputé de façon raisonnable aux éléments conformément à l'annexe VII.
- (8)** Sauf disposition contraire des paragraphes (10) et (11), la valeur des éléments visés aux sous-alinéas (1)(b)(ii) à (iv) est :
- a)** soit le coût de ces éléments qui est consigné dans les livres comptables du producteur;
- b)** soit, lorsque ces éléments sont fournis par une autre personne au nom du producteur et que leur coût n'est pas consigné dans les livres comptables du producteur, le coût de ces éléments qui est consigné dans les livres comptables de cette autre personne.
- (9)** Lorsque les éléments visés aux sous-alinéas (1)(b)(ii) à (iv) ont auparavant été utilisés par le producteur ou en son nom, la valeur des éléments est rajustée à la baisse pour tenir compte de cette utilisation.
- (10)** Lorsque les éléments visés aux sous-alinéas (1)(b)(ii) et (iii) ont été loués par le producteur ou par une personne liée à celui-ci, la valeur des éléments est le coût de la location qui est consigné dans les livres comptables du producteur ou de la personne liée.
- (11)** Il ne peut être ajouté au prix effectivement payé ou à payer aucun montant au titre des éléments visés au sous-alinéa (1)(b)(iv) qui font partie du domaine public, sauf le montant des frais d'obtention de copies de ceux-ci.
- (12)** Le producteur choisit la méthode consistant à imputer à la matière la valeur des éléments visés aux sous-alinéas (1)(b)(ii) à (iv), pourvu qu'il s'agisse d'une imputation raisonnable, effectuée d'une manière appropriée aux circonstances. Les méthodes que le producteur peut choisir à cette fin comprennent l'imputation de la valeur au nombre d'unités produites jusqu'au moment de la première

allocating the value over the entire anticipated production where contracts or firm commitments exist for that production. For an illustration of this, a producer provides the seller with a mould to be used in the production of the material and contracts with the seller to buy 10,000 units of that material. By the time the first shipment of 1,000 units arrives, the seller has already produced 4,000 units. In these circumstances, the producer may choose to allocate the value of the mould over 4,000 units or 10,000 units but shall not choose to allocate the value of the elements to the first shipment of 1,000 units. The producer may choose to allocate the entire value of the elements to a single shipment of material only where that single shipment comprises all of the units of the material acquired by the producer under the contract or commitment for that number of units of the material between the seller and the producer.

(13) The addition for the royalties referred to in paragraph (1)(c) shall be the payment for the royalties that is recorded on the books of the producer, or where the payment for the royalties is recorded on the books of another person, the payment for the royalties that is recorded on the books of that other person.

(14) The value of the proceeds referred to in paragraph (1)(d) shall be the amount that is recorded for such proceeds on the books of the producer or the seller.

6 (1) If there is no transaction value under subsection 2(2) or the transaction value is unacceptable under subsection 2(3), the value of the material, referred to in subparagraph 7(1)(b)(ii) of Part IV of these Regulations, shall be the transaction value of identical materials sold, at or about the same time as the material being valued was shipped to the producer, to a buyer located in the same country as the producer.

(2) In applying this section, the transaction value of identical materials in a sale at the same commercial level and in substantially the same quantity of materials as the material being valued shall be used to determine the value of the material. Where no such sale is found, the transaction value of identical materials sold at a different commercial level or in different quantities, adjusted to take into account the differences attributable to the commercial level or quantity, shall be used, provided that such adjustments can be made on the basis of evidence that clearly establishes that the adjustment is reasonable and accurate, whether the adjustment leads to an increase or a decrease in the value.

(3) A condition for adjustment under subsection (2) because of different commercial levels or different quantities is that such adjustment be made only on the basis of evidence that clearly establishes that an adjustment is reasonable and accurate. For an illustration of this, a bona fide price list contains prices for different quantities. If the material being valued consists of a shipment of 10 units and the only identical materials for which a transaction value exists involved a sale of 500 units, and it is recognized that the seller grants quantity discounts, the required adjustment may be accomplished by resorting to the seller's bona fide price list and using the price

expédition, ou l'imputation de la valeur à la production totale prévue lorsqu'il existe des contrats ou des engagements fermes pour cette production. Il en est ainsi lorsque le producteur fournit au vendeur un moule pour utilisation dans la production de la matière et qu'il s'engage par contrat envers celui-ci à acheter 10 000 unités de cette matière. Au moment de la première expédition de 1 000 unités, le vendeur a déjà produit 4 000 unités. Dans ces circonstances, le producteur peut choisir d'imputer la valeur du moule à 4 000 unités ou à 10 000 unités, mais il ne peut choisir d'imputer la valeur des éléments à la première expédition de 1 000 unités. Le producteur peut choisir d'imputer la valeur totale des éléments à une seule expédition de matière uniquement dans les cas où cette expédition comprend toutes les unités de la matière acquises par lui aux termes du contrat ou de l'engagement qu'il a conclu avec le vendeur pour ce nombre d'unités.

(13) Le montant à ajouter au titre des redevances visées à l'alinéa (1)c) correspond au paiement des redevances consigné dans les livres comptables du producteur ou, si un tel paiement est consigné dans les livres comptables d'une autre personne, au paiement consigné dans ceux-ci.

(14) La valeur des recettes visées à l'alinéa (1)d) est le montant consigné à ce titre dans les livres comptables du producteur ou du vendeur.

6 (1) S'il n'y a pas de valeur transactionnelle aux termes du paragraphe 2(2) ou si la valeur transactionnelle est inacceptable en vertu du paragraphe 2(3), la valeur de la matière, visée au sous-alinéa 7(1)b)(ii) de la partie IV du présent règlement, correspond à la valeur transactionnelle de matières identiques vendues, au moment ou à peu près au moment où la matière à évaluer a été expédiée au producteur, à un acheteur se trouvant dans le même pays que celui-ci.

(2) Pour l'application du présent article, la valeur transactionnelle de matières identiques lors d'une vente effectuée au même niveau commercial et portant sensiblement sur la même quantité de matières que la matière à évaluer est utilisée pour la détermination de la valeur de celle-ci. En l'absence d'une telle vente, la valeur transactionnelle de matières identiques vendues à un niveau commercial différent ou en des quantités différentes, rajustée pour tenir compte des différences attribuables au niveau commercial ou à la quantité, est utilisée pourvu, toutefois, qu'un tel rajustement soit fondé sur des éléments de preuve établissant clairement qu'il est raisonnable et exact, indépendamment du fait qu'il entraîne une augmentation ou une diminution de la valeur.

(3) Le rajustement effectué selon le paragraphe (2) pour tenir compte des différences de niveau commercial ou de quantité est subordonné à la condition qu'il soit fondé sur des éléments de preuve établissant clairement qu'il est raisonnable et exact. Il en est ainsi lorsqu'une liste de prix authentique indique le prix des diverses quantités. Si la matière à évaluer consiste en un envoi de 10 unités, que les seules matières identiques pour lesquelles il y a une valeur transactionnelle ont été vendues en quantité de 500 unités et qu'il est reconnu que le vendeur accorde des rabais de quantité, le rajustement requis peut être effectué d'après la

applicable to a sale of 10 units. This does not require that sales had to have been made in quantities of 10 as long as the price list has been established as being bona fide through sales at other quantities. In the absence of such an objective measure, however, the determination of a value under this section is not appropriate.

(4) If more than one transaction value of identical materials is found, the lowest such value shall be used to determine the value of the material under this section.

7 (1) If there is no transaction value under subsection 2(2) or the transaction value is unacceptable under section 2(3), and the value of the material cannot be determined under section 6, the value of the material, referred to in subparagraph 7(1)(b)(ii) of Part IV of these Regulations, shall be the transaction value of similar materials sold, at or about the same time as the material being valued was shipped to the producer, to a buyer located in the same country as the producer.

(2) In applying this section, the transaction value of similar materials in a sale at the same commercial level and in substantially the same quantity of materials as the material being valued shall be used to determine the value of the material. Where no such sale is found, the transaction value of similar materials sold at a different commercial level or in different quantities, adjusted to take into account the differences attributable to the commercial level or quantity, shall be used, provided that such adjustments can be made on the basis of evidence that clearly establishes that the adjustment is reasonable and accurate, whether the adjustment leads to an increase or a decrease in the value.

(3) A condition for adjustment under subsection (2) because of different commercial levels or different quantities is that such adjustment be made only on the basis of evidence that clearly establishes that an adjustment is reasonable and accurate. For an illustration of this, a bona fide price list contains prices for different quantities. If the material being valued consists of a shipment of 10 units and the only similar materials for which a transaction value exists involved a sale of 500 units, and it is recognized that the seller grants quantity discounts, the required adjustment may be accomplished by resorting to the seller's bona fide price list and using the price applicable to a sale of 10 units. This does not require that sales had to have been made in quantities of 10 as long as the price list has been established as being bona fide through sales at other quantities. In the absence of such an objective measure, however, the determination of a value under this section is not appropriate.

(4) If more than one transaction value of similar materials is found, the lowest such value shall be used to determine the value of the material under this section.

liste de prix authentique du vendeur, en fonction du prix applicable à une vente de 10 unités. Il n'est pas nécessaire à cette fin qu'une vente de 10 unités ait eu lieu, dans la mesure où il a été établi, du fait de ventes portant sur d'autres quantités, que la liste de prix est authentique. En l'absence d'un tel critère objectif, toutefois, il est inopportun de déterminer la valeur selon le présent article.

(4) S'il y a plus d'une valeur transactionnelle de matières identiques, la moins élevée de ces valeurs est utilisée pour la détermination de la valeur de la matière selon le présent article.

7 (1) S'il n'y a pas de valeur transactionnelle aux termes du paragraphe 2(2), ou si la valeur transactionnelle est inacceptable en vertu du paragraphe 2(3), et que la valeur de la matière ne peut être déterminée selon l'article 6, celle-ci, visée au sous-alinéa 7(1)(b)(ii) de la partie IV du présent règlement, correspond à la valeur transactionnelle de matières similaires vendues, au moment ou à peu près au moment où la matière à évaluer a été expédiée au producteur, à un acheteur se trouvant dans le même pays que celui-ci.

(2) Pour l'application du présent article, la valeur transactionnelle de matières similaires lors d'une vente effectuée au même niveau commercial et portant sensiblement sur la même quantité de matières que la matière à évaluer est utilisée pour la détermination de la valeur de celle-ci. En l'absence d'une telle vente, la valeur transactionnelle de matières similaires vendues à un niveau commercial différent ou en des quantités différentes, rajustée pour tenir compte des différences attribuables au niveau commercial ou à la quantité, est utilisée pourvu, toutefois, qu'un tel rajustement soit fondé sur des éléments de preuve établissant clairement qu'il est raisonnable et exact, indépendamment du fait qu'il entraîne une augmentation ou une diminution de la valeur.

(3) Le rajustement effectué selon le paragraphe (2) pour tenir compte des différences de niveau commercial ou de quantité est subordonné à la condition qu'il soit fondé sur des éléments de preuve établissant clairement qu'il est raisonnable et exact. Il en est ainsi lorsqu'une liste de prix authentique indique le prix des diverses quantités. Si la matière à évaluer consiste en un envoi de 10 unités, que les seules matières similaires pour lesquelles il y a une valeur transactionnelle ont été vendues en quantité de 500 unités et qu'il est reconnu que le vendeur accorde des rabais de quantité, le rajustement requis peut être effectué d'après la liste de prix authentique du vendeur, en fonction du prix applicable à une vente de 10 unités. Il n'est pas nécessaire à cette fin qu'une vente de 10 unités ait eu lieu, dans la mesure où il a été établi, du fait de ventes portant sur d'autres quantités, que la liste de prix est authentique. En l'absence d'un tel critère objectif, toutefois, il est inopportun de déterminer la valeur selon le présent article.

(4) S'il y a plus d'une valeur transactionnelle de matières similaires, la moins élevée de ces valeurs est utilisée pour la détermination de la valeur de la matière selon le présent article.

8 If there is no transaction value under subsection 2(2) or the transaction value is unacceptable under subsection 2(3), and the value of the material cannot be determined under section 6 or 7, the value of the material, referred to in subparagraph 7(1)(b)(ii) of Part IV of these Regulations, shall be determined under section 9 or, when the value cannot be determined under that section, under section 10 except that, at the request of the producer, the order of application of sections 9 and 10 shall be reversed.

9 (1) Under this section, if identical materials or similar materials are sold in the territory of the NAFTA country in which the producer is located, in the same condition as the material was in when received by the producer, the value of the material, referred to in subparagraph 7(1)(b)(ii) of Part IV of these Regulations, shall be based on the unit price at which those identical materials or similar materials are sold, in the greatest aggregate quantity by the producer or, where the producer does not sell those identical materials or similar materials, by a person at the same trade level as the producer, at or about the same time as the material being valued is received by the producer, to persons located in that territory who are not related to the seller, subject to deductions for the following:

(a) either the amount of commissions usually earned or the amount generally reflected for profit and general expenses, in connection with sales, in the territory of that NAFTA country, of materials of the same class or kind as the material being valued; and

(b) taxes, if included in the unit price, payable in the territory of that NAFTA country, which are either waived, refunded or recoverable by way of credit against taxes actually paid or payable.

(2) If neither identical materials nor similar materials are sold at or about the same time the material being valued is received by the producer, the value shall, subject to the deductions provided for under subsection (1), be based on the unit price at which identical materials or similar materials are sold in the territory of the NAFTA country in which the producer is located, in the same condition as the material was in when received by the producer, at the earliest date within 90 days after the date the material being valued was received by the producer.

(3) The expression “unit price at which those identical materials or similar materials are sold, in the greatest aggregate quantity” in subsection (1) means the price at which the greatest number of units is sold in sales between unrelated persons. For an illustration of this, materials are sold from a price list which grants favourable unit prices for purchases made in larger quantities.

Sale Quantity	Unit Price	Number of Sales	Total Quantity Sold at Each Price
1-10 units	100	10 sales of 5 units	65
		5 sales of 3 units	
11-25 units	95	5 sales of 11 units	55
over 25 units	90	1 sale of 30 units	80

8 S'il n'y a pas de valeur transactionnelle aux termes du paragraphe 2(2), ou si la valeur transactionnelle est inacceptable en vertu du paragraphe 2(3), et que la valeur de la matière ne peut être déterminée selon les articles 6 ou 7, celle-ci, visée au sous-alinéa 7(1)b(ii) de la partie IV du présent règlement, est déterminée conformément à l'article 9 ou, si elle ne peut l'être, conformément à l'article 10, sauf qu'à la demande du producteur l'ordre d'application des articles 9 et 10 est inversé.

9 (1) Dans le cadre du présent article, si des matières identiques ou des matières similaires sont vendues sur le territoire du pays ALÉNA où se trouve le producteur, dans le même état que celui de la matière au moment de sa réception par le producteur, la valeur de la matière, visée au sous-alinéa 7(1)b(ii) de la partie IV du présent règlement, est fondée sur le prix unitaire auquel ces matières identiques ou ces matières similaires sont vendues, selon la quantité totale la plus élevée, par le producteur ou, dans le cas où celui-ci ne les vend pas, par une personne au même niveau commercial que lui, au moment ou à peu près au moment où la matière à évaluer est reçue par le producteur, à des personnes qui se trouvent sur ce territoire et qui ne sont pas liées au vendeur, sous réserve des déductions suivantes :

a) le montant des commissions habituellement gagnées ou le montant représentant les bénéfices et frais généraux habituels en ce qui concerne les ventes, sur le territoire de ce pays ALÉNA, de matières de la même nature ou de la même espèce que la matière à évaluer;

b) les taxes, si elles sont comprises dans le prix unitaire, à payer sur le territoire de ce pays ALÉNA qui soit font l'objet d'une exemption, soit sont remboursées ou récupérables au moyen de crédits à valoir sur les taxes effectivement payées ou à payer.

(2) Si ni des matières identiques ni des matières similaires ne sont vendues au moment ou à peu près au moment où la matière à évaluer est reçue par le producteur, la valeur est, sous réserve des déductions prévues au paragraphe (1), fondée sur le prix unitaire auquel des matières identiques ou des matières similaires sont vendues sur le territoire du pays ALÉNA où se trouve le producteur, dans le même état que celui de la matière au moment de sa réception par le producteur, à la date la plus proche au cours des 90 jours suivant la date de sa réception par le producteur.

(3) L'expression « prix unitaire auquel ces matières identiques ou ces matières similaires sont vendues, selon la quantité totale la plus élevée », au paragraphe (1), s'entend du prix auquel le plus grand nombre d'unités est vendu à l'occasion de ventes conclues entre personnes non liées. Il en est ainsi lorsque des matières sont vendues selon une liste de prix comportant des prix unitaires favorisant les achats effectués en plus grandes quantités.

Quantité par vente	Prix unitaire	Nombre de ventes	Quantité totale vendue à chaque prix
1 à 10 unités	100	10 ventes de 5 unités	65
		5 ventes de 3 unités	
11 à 25 unités	95	5 ventes de 11 unités	55
plus de 25 unités	90	1 vente de 30 unités	80

Sale Quantity	Unit Price	Number of Sales	Total Quantity Sold at Each Price
		1 sale of 50 units	

The greatest number of units sold at a particular price is 80; therefore, the unit price in the greatest aggregate quantity is 90.

As another illustration of this, two sales occur. In the first sale 500 units are sold at a price of 95 currency units each. In the second sale 400 units are sold at a price of 90 currency units each. In this illustration, the greatest number of units sold at a particular price is 500; therefore, the unit price in the greatest aggregate quantity is 95.

(4) Any sale to a person who supplies, directly or indirectly, free of charge or at reduced cost for use in connection with the production of the material, any of the elements specified in paragraph 5(1)(b), shall not be taken into account in establishing the unit price for the purposes of this section.

(5) The amount generally reflected for profit and general expenses referred to in paragraph (1)(a) shall be taken as a whole. The figure for the purposes of deducting an amount for profit and general expenses shall be determined on the basis of information supplied by or on behalf of the producer unless the figures provided by the producer are inconsistent with those usually reflected in sales, in the country in which the producer is located, of materials of the same class or kind as the material being valued. Where the figures provided by the producer are inconsistent with those figures, the amount for profit and general expenses shall be based on relevant information other than that supplied by or on behalf of the producer.

(6) For the purposes of this section, general expenses are the direct and indirect costs of marketing the material in question.

(7) In determining either the commissions usually earned or the amount generally reflected for profit and general expenses under this section, the question as to whether certain materials are materials of the same class or kind as the material being valued shall be determined on a case-by-case basis with reference to the circumstances involved. Sales in the country in which the producer is located of the narrowest group or range of materials of the same class or kind as the material being valued, for which the necessary information can be provided, shall be examined. For the purposes of this section, "materials of the same class or kind" includes materials imported from the same country as the material being valued as well as materials imported from other countries or acquired within the territory of the NAFTA country in which the producer is located.

(8) For the purposes of subsection (2), the earliest date shall be the date by which sales of identical materials or similar materials are made, in sufficient quantity to establish the unit

Quantité par vente unitaire	Prix	Nombre de ventes	Quantité totale vendue à chaque prix
		1 vente de 50 unités	

Le plus grand nombre d'unités vendues à un prix donné est de 80; en conséquence, le prix unitaire correspondant à la quantité totale la plus élevée est de 90.

Tel est également le cas lorsque deux ventes ont lieu. Dans la première vente, 500 unités sont vendues au prix de 95 unités monétaires chacune. Dans la seconde vente, 400 unités sont vendues au prix de 90 unités monétaires chacune. Dans cette situation, le plus grand nombre d'unités vendues à un prix donné est de 500; en conséquence, le prix unitaire correspondant à la quantité totale la plus élevée est de 95.

(4) La vente à une personne qui fournit, directement ou non, gratuitement ou à coût réduit, pour utilisation aux fins de la production de la matière, l'un ou plusieurs des éléments visés à l'alinéa 5(1)(b), ne peut être prise en considération dans l'établissement du prix unitaire pour l'application du présent article.

(5) Le montant représentant les bénéfices et frais généraux habituels, visés à l'alinéa (1)a), est considéré comme un tout. Le nombre retenu pour la déduction à ce titre est déterminé en fonction des renseignements fournis par le producteur ou en son nom, à moins que les chiffres de celui-ci ne soient incompatibles avec ceux qui correspondent habituellement, dans le pays où il se trouve, aux ventes de matières de la même nature ou de la même espèce que la matière à évaluer. En pareil cas, le montant à déduire au titre des bénéfices et frais généraux est fondé sur des renseignements pertinents autres que ceux fournis par le producteur ou en son nom.

(6) Pour l'application du présent article, les frais généraux sont les frais directs et indirects de la commercialisation de la matière en question.

(7) Aux fins de la détermination, aux termes du présent article, du montant des commissions habituellement gagnées ou du montant représentant les bénéfices et frais généraux habituels, la question de savoir si certaines matières sont des matières de la même nature ou de la même espèce que la matière à évaluer est tranchée selon chaque cas d'espèce, compte tenu des circonstances particulières. Il doit y avoir un examen des ventes, dans le pays où se trouve le producteur, de la gamme ou du groupe le plus étroit de matières de la même nature ou de la même espèce que la matière à évaluer, sur lesquelles les renseignements nécessaires peuvent être fournis. Pour l'application du présent article, l'expression « matières de la même nature ou de la même espèce » comprend les matières importées du même pays que la matière à évaluer, ainsi que les matières importées d'autres pays ou acquises sur le territoire du pays ALÉNA où se trouve le producteur.

(8) Pour l'application du paragraphe (2), la date la plus proche est la date à laquelle il y a un nombre suffisant de ventes de matières identiques ou de matières similaires à d'autres personnes sur le territoire du pays ALÉNA où se

price, to other persons in the territory of the NAFTA country in which the producer is located.

10 (1) Under this section, the value of a material, referred to in subparagraph 7(1)(b)(ii) of Part IV of these Regulations, shall be the sum of

- (a)** the cost or value of the materials used in the production of the material being valued, as determined on the basis of the costs that are recorded on the books of the producer of the material,
- (b)** the cost of producing the material being valued, as determined on the basis of the costs that are recorded on the books of the producer of the material, and
- (c)** an amount for profit and general expenses equal to that usually reflected in sales
 - (i)** where the material being valued is imported by the producer into the territory of the NAFTA country in which the producer is located, to persons located in the territory of the NAFTA country in which the producer is located by producers of materials of the same class or kind as the material being valued who are located in the country in which the material is produced, and
 - (ii)** where the material being valued is acquired by the producer from another person located in the territory of the NAFTA country in which the producer is located, to persons located in the territory of the NAFTA country in which the producer is located by producers of materials of the same class or kind as the material being valued who are located in the country in which the producer is located,

and shall include, to the extent they are not already included under paragraph (a) or (b) and where the elements are supplied directly or indirectly to the producer of the material being valued by the producer free of charge or at a reduced cost for use in the production of that material,

- (d)** the value of elements referred to in subparagraph 5(1)(b)(i), determined in accordance with subsection 5(6), and
- (e)** the value of elements referred to in subparagraphs 5(1)(b)(ii) through (iv), determined in accordance with subsection 5(8) and reasonably allocated to the material in accordance with subsection 5(12).

(2) For purposes of paragraphs (1)(a) and (b), where the costs recorded on the books of the producer of the material relate to the production of other goods and materials as well as to the production of the material being valued, the costs referred to in paragraphs (1)(a) and (b) with respect to the material being valued shall be those costs recorded on the books of the producer of the material that can be reasonably allocated to that material in accordance with Schedule VII.

(3) The amount for profit and general expenses referred to in paragraph (1)(c) shall be determined on the basis of information supplied by or on behalf of the producer of the material being valued unless the profit and general expenses figures

trouve le producteur, pour permettre l'établissement du prix unitaire.

10 (1) Dans le cadre du présent article, la valeur de la matière, visée au sous-alinéa 7(1)(b)(ii) de la partie IV du présent règlement, correspond à l'ensemble des éléments suivants :

- a)** le coût ou la valeur des matières utilisées dans la production de la matière à évaluer, déterminé en fonction des coûts consignés dans les livres comptables du producteur de la matière;
- b)** le coût lié à la production de la matière à évaluer, déterminé en fonction des coûts consignés dans les livres comptables du producteur de la matière;
- c)** un montant au titre des bénéfices et frais généraux égal à celui qui correspond habituellement :
 - (i)** lorsque la matière à évaluer est importée par le producteur sur le territoire du pays ALÉNA où il se trouve, aux ventes à des personnes se trouvant sur ce territoire par des producteurs de matières de la même nature ou de la même espèce que la matière à évaluer qui se trouvent dans le pays où celle-ci est produite,
 - (ii)** lorsque la matière à évaluer est acquise par le producteur d'une autre personne se trouvant sur le territoire du même pays ALÉNA que lui, aux ventes aux personnes se trouvant sur ce territoire par des producteurs de matières de la même nature ou de la même espèce que la matière à évaluer qui se trouvent dans ce pays.

Cette valeur comprend les valeurs suivantes si elles ne sont pas déjà incluses en application des alinéas a) ou b) et si les éléments en question sont fournis directement ou indirectement au producteur de la matière à évaluer, gratuitement ou à coût réduit, pour utilisation dans la production de celle-ci :

- d)** la valeur des éléments visés au sous-alinéa 5(1)(b)(i), déterminée conformément au paragraphe 5(6);
- e)** la valeur des éléments visés aux sous-alinéas 5(1)(b)(ii) à (iv), déterminée conformément au paragraphe 5(8) et imputée de façon raisonnable à la matière conformément au paragraphe 5(12).

(2) Pour l'application des alinéas (1)(a) et b), dans les cas où les coûts consignés dans les livres comptables du producteur de la matière se rapportent à la fois à la production de la matière à évaluer et à la production d'autres produits et matières, les coûts visés à ces alinéas relativement à la matière à évaluer sont les coûts, consignés dans ces livres comptables, qui peuvent être imputés de façon raisonnable à celle-ci conformément à l'annexe VII.

(3) Le montant des bénéfices et frais généraux visés à l'alinéa (1)(c) est déterminé d'après les renseignements fournis par le producteur de la matière à évaluer ou en son nom, sauf si les chiffres qu'il y a inclus au titre des bénéfices et frais généraux

that are supplied with that information are inconsistent with those usually reflected in sales by producers of materials of the same class or kind as the material being valued who are located in the country in which the material is produced or the producer is located, as the case may be. The information supplied shall be prepared in a manner consistent with generally accepted accounting principles of the country in which the material being valued is produced. Where the material is produced in the territory of a NAFTA country, the information shall be prepared in accordance with the Generally Accepted Accounting Principles set out in the authorities listed for that NAFTA country in Schedule XII.

(4) For purposes of paragraph (1)(c) and subsection (3), general expenses means the direct and indirect costs of producing and selling the material that are not included under paragraphs (1)(a) and (b).

(5) For purposes of subsection (3), the amount for profit and general expenses shall be taken as a whole. Where, in the information supplied by or on behalf of the producer of a material, the profit figure is low and the general expenses figure is high, the profit and general expense figures taken together may nevertheless be consistent with those usually reflected in sales of materials of the same class or kind as the material being valued. Where the producer of a material can demonstrate that it is taking a nil or low profit on its sales of the material because of particular commercial circumstances, its actual profit and general expense figures shall be taken into account, provided that the producer of the material has valid commercial reasons to justify them and its pricing policy reflects usual pricing policies in the branch of industry concerned. For an illustration of this, such a situation might occur where producers have been forced to lower prices temporarily because of an unforeseeable drop in demand, or where the producers sell the material to complement a range of materials and goods being produced in the country in which the material is sold and accept a low profit to maintain competitiveness. A further illustration is where a material was being launched and the producer accepted a nil or low profit to offset high general expenses associated with the launch.

(6) Where the figures for the profit and general expenses supplied by or on behalf of the producer of the material are not consistent with those usually reflected in sales of materials of the same class or kind as the material being valued that are made by other producers in the country in which that material is sold, the amount for profit and general expenses may be based on relevant information other than that supplied by or on behalf of the producer of the material.

(7) Where a customs administration uses information other than that supplied by or on behalf of the producer of the material for the purposes of determining the value of a material under this section, the customs administration shall communicate to the producer, if that producer so requests, the source of such information, the data used and the calculations based upon such data, subject to the provisions on confidentiality under sections 107 and 108 of the *Customs Act*.

ne se comparent pas avec ceux qui correspondent habituellement aux ventes réalisées par des producteurs de matières de la même nature ou de la même espèce que la matière à évaluer qui se trouvent, selon le cas, dans le pays où la matière est produite ou dans le pays où se trouve le producteur. Les renseignements fournis sont préparés d'une manière conforme aux principes comptables généralement reconnus dans le pays où la matière à évaluer est produite. Si la matière est produite sur le territoire d'un pays ALÉNA, les renseignements sont préparés selon les principes comptables généralement reconnus figurant dans les documents applicables énumérés à l'annexe XII.

(4) Pour l'application de l'alinéa (1)c) et du paragraphe (3), **frais généraux** s'entend des frais directs et indirects de la production et de la vente de la matière qui ne sont pas inclus en application des alinéas (1)a) et b).

(5) Pour l'application du paragraphe (3), le montant des bénéfices et frais généraux est considéré comme un tout. Lorsque, dans les renseignements fournis par le producteur d'une matière ou en son nom, le chiffre des bénéfices est faible et celui des frais généraux élevé, le montant global des bénéfices et frais généraux peut néanmoins être considéré comme étant compatible avec celui qui correspond habituellement aux ventes de matières de la même nature ou de la même espèce que la matière à évaluer. Lorsque le producteur de la matière peut démontrer qu'il réalise un profit nul ou faible sur ses ventes de la matière en raison de circonstances commerciales particulières, ses bénéfices et frais généraux réels sont pris en considération dans la mesure où, d'une part, il peut les justifier par des motifs commerciaux valables et, d'autre part, sa politique de prix concorde avec les politiques habituelles de prix qui sont appliquées dans la branche de production visée. Une telle situation peut se produire lorsque les producteurs ont été contraints d'abaisser temporairement leurs prix en raison d'une baisse imprévisible de la demande, ou lorsqu'ils vendent la matière pour compléter une gamme de produits et de matières produits dans le pays de la vente et qu'ils se contentent d'un bénéfice faible afin de demeurer concurrentiels. De même, il y a le cas où une matière a été lancée et où le producteur se contente d'un bénéfice faible ou nul pour contrebalancer les frais généraux élevés entraînés par le lancement.

(6) Lorsque les chiffres des bénéfices et frais généraux fournis par le producteur de la matière ou en son nom sont incompatibles avec ceux qui correspondent habituellement aux ventes de matières de la même nature ou de la même espèce que la matière à évaluer, réalisées par d'autres producteurs dans le pays où la matière est vendue, le montant des bénéfices et frais généraux peut être fondé sur des renseignements pertinents autres que ceux fournis par le producteur ou en son nom.

(7) Dans le cas où l'administration douanière utilise, pour déterminer la valeur d'une matière selon le présent article, des renseignements autres que ceux fournis par le producteur de la matière ou en son nom, elle communique au producteur, s'il en fait la demande, la source de ces renseignements, les données utilisées et les calculs fondés sur celles-ci, sous réserve des dispositions relatives à la confidentialité prévues aux articles 107 et 108 de la *Loi sur les douanes*.

(8) Whether certain materials are of the same class or kind as the material being valued shall be determined on a case-by-case basis with reference to the circumstances involved. For purposes of determining the amount for profit and general expenses usually reflected under the provisions of this section, sales of the narrowest group or range of materials of the same class or kind, which includes the material being valued, for which the necessary information can be provided, shall be examined. For the purposes of this section, the materials of the same class or kind must be from the same country as the material being valued.

11 (1) Where there is no transaction value under subsection 2(2) or the transaction value is unacceptable under subsection 2(3), and the value of the material cannot be determined under sections 6 through 10, the value of the material, referred to in subparagraph 7(1)(b)(ii) of Part IV of these Regulations, shall be determined under this section using reasonable means consistent with the principles and general provisions of this Schedule and on the basis of data available in the country in which the producer is located.

(2) The value of the material determined under this section shall not be determined on the basis of

- (a)** a valuation system which provides for the acceptance of the higher of two alternative values;
- (b)** a cost of production other than the value determined in accordance with section 10;
- (c)** minimum values;
- (d)** arbitrary or fictitious values;
- (e)** where the material is produced in the territory of the NAFTA country in which the producer is located, the price of the material for export from that territory; or
- (f)** where the material is imported, the price of the material for export to a country other than to the territory of the NAFTA country in which the producer is located.

(3) To the greatest extent possible, the value of the material determined under this section shall be based on the methods of valuation set out in sections 2 through 10, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of this section. For an illustration of this, under section 6, the requirement that the identical materials should be sold at or about the same time as the time the material being valued is shipped to the producer could be flexibly interpreted. Similarly, identical materials produced in a country other than the country in which the material is produced could be the basis for determining the value of the material, or the value of identical materials already determined under section 9 could be used. For another illustration, under section 7, the requirement that the similar materials should be sold at or about the same time as the material being valued are shipped to the producer could be flexibly interpreted. Likewise, similar materials produced in a country other than the country in which the material is produced could be the basis for determining the value of the

(8) La question de savoir si certaines matières sont de la même nature ou de la même espèce que la matière à évaluer est déterminée selon chaque cas d'espèce, compte tenu des circonstances particulières. Pour la détermination des bénéfices et frais généraux habituels selon le présent article, un examen est fait des ventes de la gamme ou du groupe le plus étroit de matières de la même nature ou de la même espèce, comprenant la matière à évaluer, sur lesquelles les renseignements nécessaires peuvent être fournis. Pour l'application du présent article, les matières de la même nature ou de la même espèce doivent provenir du même pays que la matière à évaluer.

11 (1) S'il n'y a pas de valeur transactionnelle aux termes du paragraphe 2(2), ou si la valeur transactionnelle est inacceptable en vertu du paragraphe 2(3), et que la valeur des matières ne peut être déterminée selon les articles 6 à 10, la valeur de la matière, visée au sous-alinéa 7(1)b)(ii) de la partie IV du présent règlement, est déterminée selon le présent article par des moyens raisonnables conformes aux principes et dispositions générales de la présente annexe et d'après les données qui sont disponibles dans le pays où se trouve le producteur.

(2) La détermination de la valeur de la matière selon le présent article ne peut être fondée sur :

- a)** un système d'évaluation qui prévoit l'acceptation de la plus élevée de deux valeurs possibles;
- b)** un coût de production autre que la valeur déterminée conformément à l'article 10;
- c)** des valeurs minimales;
- d)** des valeurs arbitraires ou fictives;
- e)** s'il s'agit d'une matière produite sur le territoire du pays ALÉNA où se trouve le producteur, le prix de la matière pour exportation depuis ce territoire;
- f)** s'il s'agit d'une matière importée, le prix de la matière pour exportation vers un pays autre que le territoire du pays ALÉNA où se trouve le producteur.

(3) La détermination de la valeur de la matière selon le présent article s'effectue, dans la mesure du possible, suivant les méthodes d'évaluation énoncées aux articles 2 à 10; toutefois, une souplesse raisonnable dans l'application de ces méthodes ne serait pas contraire aux objectifs et dispositions du présent article. Ainsi, l'exigence prévue à l'article 6 selon laquelle les matières identiques doivent être vendues au moment ou à peu près au moment où la matière à évaluer est expédiée au producteur pourrait être interprétée de façon souple. De la même façon, des matières identiques produites dans un pays autre que celui où la matière est produite pourraient servir de fondement pour la détermination de la valeur de la matière, ou la valeur de matières identiques déjà déterminée selon l'article 9 pourrait être utilisée. Aussi, l'exigence prévue à l'article 7 selon laquelle les matières similaires doivent être vendues au moment ou à peu près au moment où la matière à évaluer est expédiée au producteur pourrait être interprétée de façon souple. De la même façon, des matières similaires produites dans un pays autre que celui

material, or the value of similar materials already determined under the provisions of section 9 could be used. For a further illustration, under section 9, the ninety days requirement could be administered flexibly.

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où la matière est produite pourraient servir de fondement pour la détermination de la valeur de la matière, ou la valeur de matières similaires déjà déterminée selon l'article 9 pourrait être utilisée. Par ailleurs, le délai de 90 jours prévu à l'article 9 pourrait être appliqué de façon souple.

DORS/95-382, art. 2.

SCHEDULE IX

Methods for Determining the Value of Non-Originating Materials That Are Identical Materials and That Are Used in the Production of a Good

Definitions and Interpretation

1 For purposes of this Schedule,

FIFO method means the method by which the value of non-originating materials first received in materials inventory, determined in accordance with section 7 of these Regulations, is considered to be the value of non-originating materials used in the production of the good first shipped to the buyer of the good; (*méthode PEPS*)

identical materials means, with respect to a material, materials that are the same as that material in all respects, including physical characteristics, quality and reputation but excluding minor differences in appearance; (*matières identiques*)

LIFO method means the method by which the value of non-originating materials last received in materials inventory, determined in accordance with section 7 of these Regulations, is considered to be the value of non-originating materials used in the production of the good first shipped to the buyer of the good; (*méthode DEPS*)

materials inventory means, with respect to a single plant of the producer of a good, an inventory of non-originating materials that are identical materials and that are used in the production of the good; (*stock de matières*)

rolling average method means the method by which the value of non-originating materials used in the production of a good that is shipped to the buyer of the good is based on the average value, calculated in accordance with section 4, of the non-originating materials in materials inventory. (*méthode de la moyenne mobile*)

General

2 For purposes of subsections 5(11) and (12) and 6(10) of these Regulations, the following are the methods for determining the value of non-originating materials that are identical materials and are used in the production of a good:

- (a) FIFO method;
- (b) LIFO method; and

ANNEXE IX

Méthodes servant à déterminer la valeur des matières non originaires qui sont des matières identiques et qui sont utilisées dans la production d'un produit

Définitions et interprétation

1 Les définitions qui suivent s'appliquent à la présente annexe.

matières identiques À l'égard d'une matière, matières qui sont les mêmes que cette matière à tous égards, notamment quant aux caractéristiques physiques, à la qualité et à la réputation, abstraction faite des différences d'aspect mineures. (*identical materials*)

méthode de la moyenne mobile Méthode qui consiste à déterminer la valeur des matières non originaires utilisées dans la production d'un produit expédié à l'acheteur selon la valeur moyenne des matières non originaires du stock de matières, calculée conformément à l'article 4. (*rolling average method*)

méthode DEPS Méthode qui consiste à considérer la valeur des dernières matières non originaires reçues dans le stock de matières, déterminée conformément à l'article 7 du présent règlement, comme la valeur des matières non originaires utilisées dans la production du premier produit expédié à l'acheteur. (*LIFO method*)

méthode PEPS Méthode qui consiste à considérer la valeur des premières matières non originaires reçues dans le stock de matières, déterminée conformément à l'article 7 du présent règlement, comme la valeur des matières non originaires utilisées dans la production du premier produit expédié à l'acheteur. (*FIFO method*)

stock de matières À l'égard d'une usine donnée du producteur d'un produit, le stock des matières non originaires qui sont des matières identiques et qui sont utilisées dans la production du produit. (*materials inventory*)

Dispositions générales

2 Pour l'application des paragraphes 5(11) et (12) et 6(10) du présent règlement, les méthodes servant à déterminer la valeur des matières non originaires qui sont des matières identiques et qui sont utilisées dans la production d'un produit sont les suivantes :

- a) la méthode PEPS;

(c) rolling average method.

3 (1) Where a producer of a good chooses, with respect to non-originating materials that are identical materials, any of the methods referred to in section 2, the producer may not use another of those methods with respect to any other non-originating materials that are identical materials and that are used in the production of that good or in the production of any other good.

(2) Where a producer of a good produces the good in more than one plant, the method chosen by the producer shall be used with respect to all plants of the producer in which the good is produced.

(3) The method chosen by the producer to determine the value of non-originating materials may be chosen at any time during the producer's fiscal year and may not be changed during that fiscal year.

Average Value for Rolling Average Method

4 (1) The average value of non-originating materials that are identical materials and that are used in the production of a good that is shipped to the buyer of the good is calculated by dividing

(a) the total value of non-originating materials that are identical materials in materials inventory prior to the shipment of the good, determined in accordance with section 7 of these Regulations,

by

(b) the total units of those non-originating materials in materials inventory prior to the shipment of the good.

(2) The average value calculated under subsection (1) is applied to the remaining units of non-originating materials in materials inventory.

b) la méthode DEPS;

c) la méthode de la moyenne mobile.

3 (1) Lorsque le producteur d'un produit choisit l'une des méthodes visées à l'article 2 à l'égard de matières non originaires qui sont des matières identiques, il ne peut utiliser aucune autre de ces méthodes à l'égard d'autres matières non originaires qui sont des matières identiques et qui sont utilisées dans la production de ce produit, ou dans la production de tout autre produit.

(2) Lorsque la production d'un produit a lieu dans plus d'une usine, la méthode choisie par le producteur doit être utilisée à l'égard de toutes les usines où a lieu la production du produit.

(3) Le producteur peut choisir à tout moment de son exercice la méthode servant à déterminer la valeur des matières non originaires; il ne peut toutefois la changer au cours de cet exercice.

Valeur moyenne pour la méthode de la moyenne mobile

4 (1) La valeur moyenne des matières non originaires qui sont des matières identiques et qui sont utilisées dans la production d'un produit expédié à l'acheteur est calculée par division :

a) de la valeur totale des matières non originaires qui sont des matières identiques et qui étaient dans le stock de matières avant l'expédition du produit, déterminée conformément à l'article 7 du présent règlement,

par

b) le nombre total d'unités de ces matières non originaires qui étaient dans le stock de matières avant l'expédition du produit.

(2) La valeur moyenne calculée conformément au paragraphe (1) est appliquée aux unités des matières non originaires qui restent dans le stock de matières.

APPENDIX

“Examples” Illustrating the Application of the Methods for Determining the Value of Non-Originating Materials That Are Identical Materials and That Are Used in the Production of a Good

The following examples are based on the figures set out in the table below and on the following assumptions:

- (a) Materials A are non-originating materials that are identical materials that are used in the production of Good A;
- (b) one unit of Materials A is used to produce one unit of Good A;
- (c) all other materials used in the production of Good A are originating materials; and
- (d) Good A is produced in a single plant.

DATE (M/D/Y)	MATERIALS INVENTORY (RECEIPTS OF MATERIALS A)		SALES (SHIPMENTS OF GOOD A)
	QUANTITY (UNITS)	UNIT COST*	QUANTITY (UNITS)
01/01/94	200	\$1.05	
01/03/94	1,000	1.00	
01/05/94	1,000	1.10	
01/08/94			500
01/09/94			500
01/10/94	1,000	1.05	
01/14/94			1,500
01/16/94	2,000	1.10	
01/18/94			1,500

* unit cost is determined in accordance with section 7 of these Regulations

Example 1: FIFO method

By applying the FIFO method:

- (1) the 200 units of Materials A received on 01/01/94 and valued at \$1.05 per unit and 300 units of the 1,000 units of Material A received on 01/03/94 and valued at \$1.00 per unit are considered to have been used in the production of the 500 units of Good A shipped on 01/08/94; therefore, the value of the non-originating materials used in the production of those goods is considered to be \$510 [(200 units × \$1.05) + (300 units × \$1.00)];
- (2) 500 units of the remaining 700 units of Materials A received on 01/03/94 and valued at \$1.00 per unit are considered to have been used in the production of the

APPENDICE

« Exemples » de l'application des méthodes servant à déterminer la valeur des matières non originaires qui sont des matières identiques et qui sont utilisées dans la production d'un produit

Les exemples qui suivent sont fondés sur les données du tableau ci-dessous et sur les hypothèses suivantes :

- a) les matières A sont des matières non originaires qui sont des matières identiques et qui sont utilisées dans la production du produit A;
- b) une unité des matières A est utilisée pour produire une unité du produit A;
- c) toutes les autres matières utilisées dans la production du produit A sont des matières originaires;
- d) le produit A est produit dans une seule usine.

DATE (J/M/A)	STOCK DE MATIÈRES (ENTRÉES DES MATIÈRES A)		VENTES (EXPÉDITIONS DU PRODUIT A)
	QUANTITÉ (UNITÉS)	COÛT UNITAIRE*	QUANTITÉ (UNITÉS)
01/01/94	200	1,05 \$	
03/01/94	1 000	1,00	
05/01/94	1 000	1,10	
08/01/94			500
09/01/94			500
10/01/94	1 000	1,05	
14/01/94			1 500
16/01/94	2 000	1,10	
18/01/94			1 500

* Le coût unitaire est déterminé conformément à l'article 7 du présent règlement.

Exemple 1 : Méthode PEPS

Par suite de l'application de la méthode PEPS :

- (1) les 200 unités des matières A reçues le 01/01/94 et évaluées à 1,05 \$ l'unité et 300 unités des 1 000 unités des matières A reçues le 03/01/94 et évaluées à 1,00 \$ l'unité sont considérées comme ayant été utilisées dans la production des 500 unités du produit A expédiées le 08/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 510 \$ [(200 unités × 1,05 \$) + (300 unités × 1,00 \$)];
- (2) 500 des 700 unités restantes des matières A reçues le 03/01/94 et évaluées à 1,00 \$ l'unité sont considérées comme ayant été utilisées dans la production des 500

500 units of Good A shipped on 01/09/94; therefore, the value of the non-originating materials used in the production of those goods is considered to be \$500 (500 units × \$1.00);

- (3)** the remaining 200 units of the 1,000 units of Materials A received on 01/03/94 and valued at \$1.00 per unit, the 1,000 units of Materials A received on 01/05/94 and valued at \$1.10 per unit, and 300 units of the 1,000 units of Materials A received on 01/10/94 and valued at \$1.05 per unit are considered to have been used in the production of the 1,500 units of Good A shipped on 01/14/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$1,615 [(200 units × \$1.00) + (1,000 units × \$1.10) + (300 units × \$1.05)]; and
- (4)** the remaining 700 units of the 1,000 units of Materials A received on 01/10/94 and valued at \$1.05 per unit and 800 units of the 2,000 units of Materials A received on 01/16/94 and valued at \$1.10 per unit are considered to have been used in the production of the 1,500 units of Good A shipped on 01/18/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$1,615 [(700 units × \$1.05) + (800 units × \$1.10)].

Example 2: LIFO method

By applying the LIFO method:

- (1)** 500 units of the 1,000 units of Materials A received on 01/05/94 and valued at \$1.10 per unit are considered to have been used in the production of the 500 units of Good A shipped on 01/08/94; therefore, the value of the non-originating materials used in the production of those goods is considered to be \$550 (500 units × \$1.10);
- (2)** the remaining 500 units of the 1,000 units of Materials A received on 01/05/94 and valued at \$1.10 per unit are considered to have been used in the production of the 500 units of Good A shipped on 01/09/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$550 (500 units × \$1.10);
- (3)** the 1,000 units of Materials A received on 01/10/94 and valued at \$1.05 per unit and 500 units of the 1,000 units of Material A received on 01/03/94 and valued at \$1.00 per unit are considered to have been used in the production of the 1,500 units of Good A shipped on 01/14/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$1,550 [(1,000 units × \$1.05) + (500 units × \$1.00)]; and
- (4)** 1,500 units of the 2,000 units of Materials A received on 01/16/94 and valued at \$1.10 per unit are considered to have been used in the production of the 1,500 units of

unités du produit A expédiées le 09/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 500 \$ (500 unités × 1,00 \$);

- (3)** les 200 unités restantes des 1 000 unités des matières A reçues le 03/01/94 et évaluées à 1,00 \$ l'unité, les 1 000 unités des matières A reçues le 05/01/94 et évaluées à 1,10 \$ l'unité et 300 des 1 000 unités des matières A reçues le 10/01/94 et évaluées à 1,05 \$ l'unité sont considérées comme ayant été utilisées dans la production des 1 500 unités du produit A expédiées le 14/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 1 615 \$ [(200 unités × 1,00 \$) + (1 000 unités × 1,10 \$) + (300 unités × 1,05 \$)];
- (4)** les 700 unités restantes des 1 000 unités des matières A reçues le 10/01/94 et évaluées à 1,05 \$ l'unité et 800 des 2 000 unités des matières A reçues le 16/01/94 et évaluées à 1,10 \$ l'unité sont considérées comme ayant été utilisées dans la production des 1 500 unités du produit A expédiées le 18/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 1 615 \$ [(700 unités × 1,05 \$) + (800 unités × 1,10 \$)].

Exemple 2 : Méthode DEPS

Par suite de l'application de la méthode DEPS :

- (1)** 500 des 1 000 unités des matières A reçues le 05/01/94 et évaluées à 1,10 \$ l'unité sont considérées comme ayant été utilisées dans la production des 500 unités du produit A expédiées le 08/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 550 \$ (500 unités × 1,10 \$);
- (2)** les 500 unités restantes des 1 000 unités des matières A reçues le 05/01/94 et évaluées à 1,10 \$ l'unité sont considérées comme ayant été utilisées dans la production des 500 unités du produit A expédiées le 09/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 550 \$ (500 unités × 1,10 \$);
- (3)** les 1 000 unités des matières A reçues le 10/01/94 et évaluées à 1,05 \$ l'unité et 500 des 1 000 unités des matières A reçues le 03/01/94 et évaluées à 1,00 \$ l'unité sont considérées comme ayant été utilisées dans la production des 1 500 unités du produit A expédiées le 14/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 1 550 \$ [(1 000 unités × 1,05 \$) + (500 unités × 1,00 \$)];
- (4)** 1 500 des 2 000 unités des matières A reçues le 16/01/94 et évaluées à 1,10 \$ l'unité sont considérées comme ayant été utilisées dans la production des 1 500 unités

Good A shipped on 01/18/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$1,650 (1,500 units × \$1.10).

Example 3: Rolling average method

The following table identifies the average value of non-originating Materials A as determined under the rolling average method. For purposes of this example, a new average value of non-originating Materials A is calculated after each receipt.

MATERIALS INVENTORY				
	DATE (M/D/Y)	QUANTITY (UNITS)	UNIT COST*	TOTAL VALUE
Beginning Inventory	01/01/94	200	\$1.05	\$ 210
Receipt	01/03/94	1,000	1.00	1,000
AVERAGE VALUE		1,200	1.008	1,210
Receipt	01/05/94	1,000	1.10	1,100
AVERAGE VALUE		2,200	1.05	2,310
Shipment	01/08/94	500	1.05	525
AVERAGE VALUE		1,700	1.05	1,785
Shipment	01/09/94	500	1.05	525
AVERAGE VALUE		1,200	1.05	1,260
Receipt	01/16/94	2,000	1.10	2,200
AVERAGE VALUE		3,200	1.08	3,460

* unit cost is determined in accordance with section 7 of these Regulations

By applying the rolling average method:

- (1) the value of non-originating materials used in the production of the 500 units of Good A shipped on 01/08/94 is considered to be \$525 (500 units × \$1.05); and
- (2) the value of non-originating materials used in the production of the 500 units of Good A shipped on 01/09/94 is considered to be \$525 (500 units × \$1.05).

SOR/95-382, s. 2.

du produit A expédiées le 18/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 1 650 \$ (1 500 unités × 1,10 \$).

Exemple 3 : Méthode de la moyenne mobile

Le tableau suivant indique la valeur moyenne des matières non originaires A établie selon la méthode de la moyenne mobile. Aux fins du présent exemple, une nouvelle valeur moyenne des matières non originaires A est calculée après chaque entrée.

STOCK DE MATIÈRES				
	DATE (J/M/A)	QUANTITÉ (UNITÉS)	COÛT UNITAIRE*	VALEUR TOTALE
Stock d'ouverture	01/01/94	200	1,05 \$	210 \$
Entrée	03/01/94	1 000	1,00	1 000
VALEUR MOYENNE		1 200	1,008	1 210
Entrée	05/01/94	1 000	1,10	1 100
VALEUR MOYENNE		2 200	1,05	2 310
Expédition	08/01/94	500	1,05	525
VALEUR MOYENNE		1 700	1,05	1 785
Expédition	09/01/94	500	1,05	525
VALEUR MOYENNE		1 200	1,05	1 260
Entrée	16/01/94	2 000	1,10	2 200
VALEUR MOYENNE		3 200	1,08	3 460

* Le coût unitaire est déterminé conformément à l'article 7 du présent règlement.

Par suite de l'application de la méthode de la moyenne mobile :

- (1) la valeur des matières non originaires utilisées dans la production des 500 unités du produit A expédiées le 08/01/94 est considérée comme étant égale à 525 \$ (500 unités × 1,05 \$);
- (2) la valeur des matières non originaires utilisées dans la production des 500 unités du produit A expédiées le 09/01/94 est considérée comme étant égale à 525 \$ (500 unités × 1,05 \$).

DORS/95-382, art. 2.

SCHEDULE X

Inventory Management Methods

PART I

Fungible Materials

Definitions and Interpretation

1 For purposes of this Part,

average method means the method by which the origin of fungible materials withdrawn from materials inventory is based on the ratio, calculated under section 5, of originating materials and non-originating materials in materials inventory; (*méthode de la moyenne*)

FIFO method means the method by which the origin of fungible materials first received in materials inventory is considered to be the origin of fungible materials first withdrawn from materials inventory; (*méthode PEPS*)

LIFO method means the method by which the origin of fungible materials last received in materials inventory is considered to be the origin of fungible materials first withdrawn from materials inventory; (*méthode DEPS*)

materials inventory means,

(a) with respect to a producer of a good, an inventory of fungible materials that are used in the production of the good, and

(b) with respect to a person from whom the producer of the good acquired those fungible materials, an inventory from which fungible materials are sold or otherwise transferred to the producer of the good; (*stock de matières*)

opening inventory means the materials inventory at the time an inventory management method is chosen; (*stock d'ouverture*)

origin identifier means any mark that identifies fungible materials as originating materials or non-originating materials. (*identificateur d'origine*)

General

2 The inventory management methods for determining whether fungible materials referred to in paragraph 7(16)(a) of these Regulations are originating materials are the following:

(a) specific identification method;

ANNEXE X

Méthodes de gestion des stocks

PARTIE I

Matières fongibles

Définitions et interprétation

1 Les définitions qui suivent s'appliquent à la présente partie.

identificateur d'origine Marque indiquant si les matières fongibles sont des matières originaires ou des matières non originaires. (*origin identifier*)

méthode de la moyenne Méthode qui consiste à déterminer l'origine des matières fongibles retirées du stock de matières selon le rapport, calculé en application de l'article 5, applicable aux matières originaires et aux matières non originaires du stock de matières. (*average method*)

méthode DEPS Méthode qui consiste à considérer l'origine des dernières matières fongibles reçues dans le stock de matières comme l'origine des premières matières fongibles retirées du stock de matières. (*LIFO method*)

méthode PEPS Méthode qui consiste à considérer l'origine des premières matières fongibles reçues dans le stock de matières comme l'origine des premières matières fongibles retirées du stock de matières. (*FIFO method*)

stock de matières

a) À l'égard du producteur d'un produit, le stock des matières fongibles qui sont utilisées dans la production du produit;

b) à l'égard de la personne de qui le producteur du produit a acquis les matières fongibles, le stock duquel proviennent les matières fongibles vendues ou autrement cédées au producteur du produit. (*materials inventory*)

stock d'ouverture Stock de matières au moment où est choisie une méthode de gestion des stocks. (*opening inventory*)

Dispositions générales

2 Les méthodes de gestion des stocks servant à déterminer si les matières fongibles visées à l'alinéa 7(16)a) du présent règlement sont des matières originaires sont les suivantes :

a) la méthode de l'origine réelle;

b) la méthode PEPS;

- (b) FIFO method;
- (c) LIFO method; and
- (d) average method.

3 A producer of a good, or a person from whom the producer acquired the fungible materials that are used in the production of the good, may choose only one of the inventory management methods referred to in section 2, and, if the averaging method is chosen, only one averaging period in each fiscal year of that producer or person for the materials inventory.

Specific Identification Method

4 (1) Except as otherwise provided under subsection (2), where the producer or person referred to in section 3 chooses the specific identification method, the producer or person shall physically segregate, in materials inventory, originating materials that are fungible materials from non-originating materials that are fungible materials.

(2) Where originating materials or non-originating materials that are fungible materials are marked with an origin identifier, the producer or person need not physically segregate those materials under subsection (1) if the origin identifier remains visible throughout the production of the good.

Average Method

5 Where the producer or person referred to in section 3 chooses the average method, the origin of fungible materials withdrawn from materials inventory is determined on the basis of the ratio of originating materials and non-originating materials in materials inventory that is calculated under sections 6 through 8.

6 (1) Except as otherwise provided in sections 7 and 8, the ratio is calculated with respect to a month or three-month period, at the choice of the producer or person, by dividing

- (a) the sum of
 - (i) the total units of originating materials or non-originating materials that are fungible materials and that were in materials inventory at the beginning of the preceding one-month or three-month period, and
 - (ii) the total units of originating materials or non-originating materials that are fungible materials and that were received in materials inventory during that preceding one-month or three-month period,

by

- (b) the sum of
 - (i) the total units of originating materials and non-originating materials that are fungible materials and that

- (c) la méthode DEPS;
- (d) la méthode de la moyenne.

3 Le producteur d'un produit ou la personne de qui il a acquis les matières fongibles utilisées dans la production du produit doit choisir une seule des méthodes de gestion des stocks visées à l'article 2 et, s'il choisit la méthode de la moyenne, une seule période moyenne au cours d'un même exercice du producteur ou de la personne à l'égard du stock de matières.

Méthode de l'origine réelle

4 (1) Sauf disposition contraire du paragraphe (2), le producteur ou la personne visé à l'article 3 qui choisit la méthode de l'origine réelle doit séparer matériellement, dans le stock de matières, les matières originaires qui sont des matières fongibles des matières non originaires qui sont des matières fongibles.

(2) Lorsque des matières originaires ou des matières non originaires qui sont des matières fongibles sont marquées d'un identificateur d'origine, le producteur ou la personne n'a pas à les séparer matériellement conformément au paragraphe (1) si l'identificateur d'origine demeure visible tout au long de la production du produit.

Méthode de la moyenne

5 Lorsque le producteur ou la personne visé à l'article 3 choisit la méthode de la moyenne, l'origine des matières fongibles retirées du stock de matières est déterminée selon le rapport, calculé conformément aux articles 6 à 8, applicable aux matières originaires et aux matières non originaires du stock de matières.

6 (1) Sauf disposition contraire des articles 7 et 8, le rapport est calculé, au choix du producteur ou de la personne, pour une période d'un mois ou de trois mois, par division :

- a) de la somme des nombres suivants :
 - (i) le nombre total d'unités de matières originaires ou de matières non originaires qui sont des matières fongibles et qui étaient dans le stock de matières au début de la période précédente d'un mois ou de trois mois,
 - (ii) le nombre total d'unités de matières originaires ou de matières non originaires qui sont des matières fongibles et qui ont été reçues dans le stock de matières au cours de cette période précédente,

par

- b) la somme des nombres suivants :
 - (i) le nombre total d'unités de matières originaires et de matières non originaires qui sont des matières

were in materials inventory at the beginning of the preceding one-month or three-month period, and

(ii) the total units of originating materials and non-originating materials that are fungible materials and that were received in materials inventory during that preceding one-month or three-month period.

(2) The ratio calculated with respect to a preceding month or three-month period under subsection (1) is applied to the fungible materials remaining in materials inventory at the end of the preceding month or three-month period.

7 (1) Where the good is subject to a regional value-content requirement and the regional value content is calculated under the net cost method and the producer or person chooses to average over a period under subsections 6(15), 11(1), (3) or (6), 12(1) or 13(4) of these Regulations, the ratio is calculated with respect to that period by dividing

(a) the sum of

(i) the total units of originating materials or non-originating materials that are fungible materials and that were in materials inventory at the beginning of the period, and

(ii) the total units of originating materials or non-originating materials that are fungible materials and that were received in materials inventory during that period,

by

(b) the sum of

(i) the total units of originating materials and non-originating materials that are fungible materials and that were in materials inventory at the beginning of the period, and

(ii) the total units of originating materials and non-originating materials that are fungible materials and that were received in materials inventory during that period.

(2) The ratio calculated with respect to a period under subsection (1) is applied to the fungible materials remaining in materials inventory at the end of the period.

8 (1) Where the good is subject to a regional value-content requirement and the regional value content of that good is calculated under the transaction value method or the net cost method, the ratio is calculated with respect to each shipment of the good by dividing

(a) the total units of originating materials or non-originating materials that are fungible materials and that were in materials inventory prior to the shipment,

by

fungibles et qui étaient dans le stock de matières au début de la période précédente d'un mois ou de trois mois,

(ii) le nombre total d'unités de matières originaires et de matières non originaires qui sont des matières fungibles et qui ont été reçues dans le stock de matières au cours de cette période précédente.

(2) Le rapport calculé conformément au paragraphe (1) à l'égard de la période précédente d'un mois ou de trois mois est appliqué aux matières fungibles qui restent dans le stock de matières à la fin de cette période.

7 (1) Lorsque le produit est assujéti à une prescription de teneur en valeur régionale, que cette teneur est calculée selon la méthode du coût net et que le producteur ou la personne choisit d'établir une moyenne sur une période conformément aux paragraphes 6(15), 11(1), (3) ou (6), 12(1) ou 13(4) du présent règlement, le rapport est calculé, à l'égard de cette période, par division :

a) de la somme des nombres suivants :

(i) le nombre total d'unités de matières originaires ou de matières non originaires qui sont des matières fungibles et qui étaient dans le stock de matières au début de la période,

(ii) le nombre total d'unités de matières originaires ou de matières non originaires qui sont des matières fungibles et qui ont été reçues dans le stock de matières au cours de cette période,

par

b) la somme des nombres suivants :

(i) le nombre total d'unités de matières originaires et de matières non originaires qui sont des matières fungibles et qui étaient dans le stock de matières au début de la période,

(ii) le nombre total d'unités de matières originaires et de matières non originaires qui sont des matières fungibles et qui ont été reçues dans le stock de matières au cours de cette période.

(2) Le rapport calculé conformément au paragraphe (1) à l'égard d'une période est appliqué aux matières fungibles qui restent dans le stock de matières à la fin de la période.

8 (1) Lorsque le produit est assujéti à une prescription de teneur en valeur régionale et que cette teneur est calculée selon la méthode de la valeur transactionnelle ou la méthode du coût net, le rapport est calculé pour chaque expédition du produit par division :

a) du nombre total d'unités de matières originaires ou de matières non originaires qui sont des matières fungibles et qui étaient dans le stock de matières avant l'expédition,

par

(b) the total units of originating materials and non-originating materials that are fungible materials and that were in materials inventory prior to the shipment.

(2) The ratio calculated with respect to a shipment of a good under subsection (1) is applied to the fungible materials remaining in materials inventory after the shipment.

Manner of Dealing with Opening Inventory

9 (1) Except as otherwise provided under subsections (2) and (3), where the producer or person referred to in section 3 has fungible materials in opening inventory, the origin of those fungible materials is determined by

(a) identifying, in the books of the producer or person, the latest receipts of fungible materials that add up to the amount of fungible materials in opening inventory;

(b) determining the origin of the fungible materials that make up those receipts; and

(c) considering the origin of those fungible materials to be the origin of the fungible materials in opening inventory.

(2) Where the producer or person chooses the specific identification method and has, in opening inventory, originating materials or non-originating materials that are fungible materials and that are marked with an origin identifier, the origin of those fungible materials is determined on the basis of the origin identifier.

(3) The producer or person may consider all fungible materials in opening inventory to be non-originating materials.

PART II

Fungible Goods

Definitions and Interpretation

10 For purposes of this Part,

average method means the method by which the origin of fungible goods withdrawn from finished goods inventory is based on the ratio, calculated under section 14, of originating goods and non-originating goods in finished goods inventory; (*méthode de la moyenne*)

FIFO method means the method by which the origin of fungible goods first received in finished goods inventory is considered to be the origin of fungible goods first withdrawn from finished goods inventory; (*méthode PEPS*)

b) le nombre total d'unités de matières originaires et de matières non originaires qui sont des matières fungibles et qui étaient dans le stock de matières avant l'expédition.

(2) Le rapport calculé conformément au paragraphe (1) à l'égard d'une expédition du produit est appliqué aux matières fungibles qui restent dans le stock de matières après l'expédition.

Manière de traiter le stock d'ouverture

9 (1) Sauf disposition contraire des paragraphes (2) et (3), lorsque le producteur ou la personne visé à l'article 3 a des matières fungibles dans le stock d'ouverture, l'origine de celles-ci est déterminée de la façon suivante :

a) en relevant, dans les livres comptables du producteur ou de la personne, les dernières entrées de matières fungibles équivalant au total des matières fungibles du stock d'ouverture;

b) en déterminant l'origine des matières fungibles comprises dans ces entrées;

c) en considérant l'origine de ces matières fungibles comme l'origine des matières fungibles du stock d'ouverture.

(2) Lorsque le producteur ou la personne choisit la méthode de l'origine réelle et a, dans le stock d'ouverture, des matières originaires ou des matières non originaires qui sont des matières fungibles et qui sont marquées d'un identificateur d'origine, l'origine de celles-ci est déterminée selon l'identificateur d'origine.

(3) Le producteur ou la personne peut considérer toutes les matières fungibles du stock d'ouverture comme des matières non originaires.

PARTIE II

Produits fungibles

Définitions et interprétation

10 Les définitions qui suivent s'appliquent à la présente partie.

identificateur d'origine Marque indiquant si les produits fungibles sont des produits originaires ou des produits non originaires. (*origin identifier*)

méthode de la moyenne Méthode qui consiste à déterminer l'origine des produits fungibles retirés du stock de produits finis selon le rapport, calculé conformément à l'article 14, applicable aux produits originaires et aux produits non originaires du stock de produits finis. (*average method*)

finished goods inventory means an inventory from which fungible goods are sold or otherwise transferred to another person; (*stock de produits finis*)

LIFO method means the method by which the origin of fungible goods last received in finished goods inventory is considered to be the origin of fungible goods first withdrawn from finished goods inventory; (*méthode DEPS*)

opening inventory means the finished goods inventory at the time an inventory management method is chosen; (*stock d'ouverture*)

origin identifier means any mark that identifies fungible goods as originating goods or non-originating goods. (*identificateur d'origine*)

General

11 The inventory management methods for determining whether fungible goods referred to in paragraph 7(16)(b) of these Regulations are originating goods are the following:

- (a) specific identification method;
- (b) FIFO method;
- (c) LIFO method; and
- (d) average method.

12 An exporter of a good, or a person from whom the exporter acquired the fungible good, may choose only one of the inventory management methods referred to in section 11, including only one averaging period in the case of the average method, in each fiscal year of that exporter or person for each finished goods inventory of the exporter or person.

Specific Identification Method

13 (1) Except as provided under subsection (2), where the exporter or person referred to in section 12 chooses the specific identification method, the exporter or person shall physically segregate, in finished goods inventory, originating goods that are fungible goods from non-originating goods that are fungible goods.

(2) Where originating goods or non-originating goods that are fungible goods are marked with an origin identifier, the exporter or person need not physically segregate those goods under subsection (1) if the origin identifier is visible on the fungible goods.

Average Method

14 (1) Where the exporter or person referred to in section 12 chooses the average method, the origin of each shipment

méthode DEPS Méthode qui consiste à considérer l'origine des derniers produits fongibles reçus dans le stock de produits finis comme l'origine des premiers produits fongibles retirés du stock de produits finis. (*LIFO method*)

méthode PEPS Méthode qui consiste à considérer l'origine des premiers produits fongibles reçus dans le stock de produits finis comme l'origine des premiers produits fongibles retirés du stock de produits finis. (*FIFO method*)

stock de produits finis Le stock duquel proviennent les produits fongibles vendus ou autrement cédés à une autre personne. (*finished goods inventory*)

stock d'ouverture Stock de produits finis au moment où est choisie une méthode de gestion des stocks. (*opening inventory*)

Dispositions générales

11 Les méthodes de gestion des stocks servant à déterminer si les produits fongibles visés à l'alinéa 7(16)b) du présent règlement sont des produits originaires sont les suivantes :

- a) la méthode de l'origine réelle;
- b) la méthode PEPS;
- c) la méthode DEPS;
- d) la méthode de la moyenne.

12 L'exportateur d'un produit ou la personne de qui il a acquis les produits fongibles doit choisir une seule des méthodes de gestion des stocks visées à l'article 11 et, s'il choisit la méthode de la moyenne, une seule période moyenne au cours d'un même exercice de l'exportateur ou de la personne à l'égard de chacun de ses stocks de produits finis de l'exportateur ou de la personne.

Méthode de l'origine réelle

13 (1) Sauf disposition contraire du paragraphe (2), l'exportateur ou la personne visé à l'article 12 qui choisit la méthode de l'origine réelle doit séparer matériellement, dans le stock de produits finis, les produits originaires qui sont des produits fongibles des produits non originaires qui sont des produits fongibles.

(2) Lorsque des produits originaires ou des produits non originaires qui sont des produits fongibles sont marqués d'un identificateur d'origine, l'exportateur ou la personne n'a pas à les séparer matériellement conformément au paragraphe (1) si l'identificateur d'origine est visible sur les produits fongibles.

Méthode de la moyenne

14 (1) Lorsque l'exportateur ou la personne visé à l'article 12 choisit la méthode de la moyenne, l'origine de chaque

of fungible goods withdrawn from finished goods inventory during a month or three-month period, at the choice of the exporter or person, is determined on the basis of the ratio of originating goods and non-originating goods in finished goods inventory for the preceding one-month or three-month period that is calculated by dividing

(a) the sum of

(i) the total units of originating goods or non-originating goods that are fungible goods and that were in finished goods inventory at the beginning of the preceding one-month or three-month period, and

(ii) the total units of originating goods or non-originating goods that are fungible goods and that were received in finished goods inventory during that preceding one-month or three-month period,

by

(b) the sum of

(i) the total units of originating goods and non-originating goods that are fungible goods and that were in finished goods inventory at the beginning of the preceding one-month or three-month period, and

(ii) the total units of originating goods and non-originating goods that are fungible goods and that were received in finished goods inventory during that preceding one-month or three-month period.

(2) The ratio calculated with respect to a preceding month or three-month period under subsection (1) is applied to the fungible goods remaining in finished goods inventory at the end of the preceding month or three-month period.

Manner of Dealing with Opening Inventory

15 (1) Except as otherwise provided under subsections (2) and (3), where the exporter or person referred to in section 12 has fungible goods in opening inventory, the origin of those fungible goods is determined by

(a) identifying, in the books of the exporter or person, the latest receipts of fungible goods that add up to the amount of fungible goods in opening inventory;

(b) determining the origin of the fungible goods that make up those receipts; and

(c) considering the origin of those fungible goods to be the origin of the fungible goods in opening inventory.

(2) Where the exporter or person chooses the specific identification method and has, in opening inventory, originating

expédition de produits fungibles retirés du stock de produits finis au cours d'une période d'un mois ou de trois mois, au choix de l'exportateur ou de la personne, est déterminée selon le rapport applicable aux produits originaires et aux produits non originaires du stock de produits finis pour la période précédente d'un mois ou de trois mois, qui est calculé par division :

a) de la somme des nombres suivants :

(i) le nombre total d'unités de produits originaires ou de produits non originaires qui sont des produits fungibles et qui étaient dans le stock de produits finis au début de la période précédente d'un mois ou de trois mois,

(ii) le nombre total d'unités de produits originaires ou de produits non originaires qui sont des produits fungibles et qui ont été reçues dans le stock de produits finis au cours de cette période précédente,

par

b) la somme des nombres suivants :

(i) le nombre total d'unités de produits originaires et de produits non originaires qui sont des produits fungibles et qui étaient dans le stock de produits finis au début de la période précédente d'un mois ou de trois mois,

(ii) le nombre total d'unités de produits originaires et de produits non originaires qui sont des produits fungibles et qui ont été reçues dans le stock de produits finis au cours de cette période précédente.

(2) Le rapport calculé conformément au paragraphe (1) à l'égard de la période précédente d'un mois ou de trois mois est appliqué aux produits fungibles qui restent dans le stock de produits finis à la fin de cette période.

Manière de traiter le stock d'ouverture

15 (1) Sauf disposition contraire des paragraphes (2) et (3), lorsque l'exportateur ou la personne visé à l'article 12 a des produits fungibles dans le stock d'ouverture, l'origine de ceux-ci est déterminée de la façon suivante :

a) en relevant, dans les livres comptables de l'exportateur ou de la personne, les dernières entrées de produits fungibles équivalant au total des produits fungibles du stock d'ouverture;

b) en déterminant l'origine des produits fungibles compris dans ces entrées;

c) en considérant l'origine de ces produits fungibles comme l'origine des produits fungibles du stock d'ouverture.

(2) Lorsque l'exportateur ou la personne choisit la méthode de l'origine réelle et a, dans le stock d'ouverture, des produits

goods or non-originating goods that are fungible goods and that are marked with an origin identifier, the origin of those fungible goods is determined on the basis of the origin identifier.

(3) The exporter or person may consider all fungible goods in opening inventory to be non-originating goods.

APPENDIX A

“Examples” Illustrating the Application of the Inventory Management Methods To Determine the Origin of Fungible Materials

The following examples are based on the figures set out in the table below and on the following assumptions:

- (a)** originating Material A and non-originating Material A that are fungible materials are used in the production of Good A;
- (b)** one unit of Material A is used to produce one unit of Good A;
- (c)** Material A is only used in the production of Good A;
- (d)** all other materials used in the production of Good A are originating materials; and
- (e)** the producer of Good A exports all shipments of Good A to the territory of a NAFTA country.

DATE (M/D/Y)	MATERIALS INVENTORY (RECEIPTS OF MATERIAL A)		SALES (SHIPMENTS OF GOOD A)	
	QUANTITY (UNITS)	UNIT COST*	TOTAL VALUE	QUANTITY (UNITS)
12/18/93	100 (O ¹)	\$1.00	\$ 100	
12/27/93	100 (N ²)	1.10	110	
01/01/94	200 (O ³)			
01/01/94	1,000 (O)	1.00	1,000	
01/05/94	1,000 (N)	1.10	1,100	
01/10/94				100
01/10/94	1,000 (O)	1.05	1,050	
01/15/94				700
01/16/94	2,000 (N)	1.10	2,200	
01/20/94				1,000
01/23/94				900

* unit cost is determined in accordance with section 7 of these Regulations

¹ “O” denotes originating materials

² “N” denotes non-originating materials

³ “O¹” denotes opening inventory

originaires ou des produits non originaires qui sont des produits fungibles et qui sont marqués d’un identificateur d’origine, l’origine de ceux-ci est déterminée selon l’identificateur d’origine.

(3) L’exportateur ou la personne peut considérer tous les produits fungibles du stock d’ouverture comme des produits non originaires.

APPENDICE A

« Exemples » de l’application des méthodes de gestion des stocks pour déterminer l’origine des matières fungibles

Les exemples qui suivent sont fondés sur les données du tableau ci-dessous et sur les hypothèses suivantes :

- a)** la matière originaire A et la matière non originaire A qui sont des matières fungibles sont utilisées dans la production du produit A;
- b)** une unité de la matière A est utilisée pour produire une unité du produit A;
- c)** la matière A est utilisée uniquement dans la production du produit A;
- d)** toutes les autres matières utilisées dans la production du produit A sont des matières originaires;
- e)** le producteur du produit A exporte toutes les expéditions du produit A vers le territoire d’un pays ALÉNA.

DATE (J/M/A)	STOCK DE MATIÈRES (ENTRÉES DE LA MATIÈRE A)			VENTES (EXPÉDITIONS DU PRODUIT A)	
	QUANTITÉ (UNITÉS)	COÛT UNITAIRE*	VALEUR TOTALE	QUANTITÉ (UNITÉS)	
18/12/93	100 (O ¹)	1,00 \$	100 \$		
27/12/93	100 (N ²)	1,10	110		
01/01/94	200 (SO ³)				
01/01/94	1 000 (O)	1,00	1 000		
05/01/94	1 000 (N)	1,10	1 100		
10/01/94					100
10/01/94	1 000 (O)	1,05	1 050		
15/01/94					700
16/01/94	2 000 (N)	1,10	2 200		
20/01/94					1 000
23/01/94					900

* le coût unitaire est déterminé conformément à l’article 7 du présent règlement

¹ « O » désigne les matières originaires

² « N » désigne les matières non originaires

³ « SO » désigne le stock d’ouverture

Example 1: FIFO method

Good A is subject to a regional value-content requirement. Producer A is using the transaction value method to determine the regional value content of Good A.

By applying the FIFO method:

- (1)** the 100 units of originating Material A in opening inventory that were received in materials inventory on 12/18/93 are considered to have been used in the production of the 100 units of Good A shipped on 01/10/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$0;
- (2)** the 100 units of non-originating Material A in opening inventory that were received in materials inventory on 12/27/93 and 600 units of the 1,000 units of originating Material A that were received in materials inventory on 01/01/94 are considered to have been used in the production of the 700 units of Good A shipped on 01/15/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$110 (100 units × \$1.10);
- (3)** the remaining 400 units of the 1,000 units of originating Material A that were received in materials inventory on 01/01/94 and 600 units of the 1,000 units of non-originating Material A that were received in materials inventory on 01/05/94 are considered to have been used in the production of the 1,000 units of Good A shipped on 01/20/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$660 (600 units × \$1.10); and
- (4)** the remaining 400 units of the 1,000 units of non-originating Material A that were received in materials inventory on 01/05/94 and 500 units of the 1,000 units of originating Material A that were received in materials inventory on 01/10/94 are considered to have been used in the production of the 900 units of Good A shipped on 01/23/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$440 (400 units × \$1.10).

Example 2: LIFO method

Good A is subject to a change in tariff classification requirement and the non-originating Material A used in the production of Good A does not undergo the applicable change in tariff classification. Therefore, where originating Material A is used in the production of Good A, Good A is an originating good and, where non-originating Material A is used in the production of Good A, Good A is a non-originating good.

By applying the LIFO method:

- (1)** 100 units of the 1,000 units of non-originating Material A that were received in materials inventory on 01/05/94 are considered to have been used in the production of the 100 units of Good A shipped on 01/10/94;

Exemple 1 : La méthode PEPS

Le produit A est assujéti à une prescription de teneur en valeur régionale. Le producteur A utilise la méthode de la valeur transactionnelle pour déterminer cette teneur.

Par suite de l'application de la méthode PEPS :

- (1)** les 100 unités de la matière originaire A du stock d'ouverture qui ont été reçues dans le stock de matières le 18/12/93 sont considérées comme ayant été utilisées dans la production des 100 unités du produit A expédiées le 10/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 0 \$;
- (2)** les 100 unités de la matière non originaire A du stock d'ouverture qui ont été reçues dans le stock de matières le 27/12/93 et 600 des 1 000 unités de la matière originaire A qui ont été reçues dans le stock de matières le 01/01/94 sont considérées comme ayant été utilisées dans la production des 700 unités du produit A expédiées le 15/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 110 \$ (100 unités × 1,10 \$);
- (3)** les 400 unités restantes des 1 000 unités de la matière originaire A qui ont été reçues dans le stock de matières le 01/01/94 et 600 des 1 000 unités de la matière non originaire A qui ont été reçues dans le stock de matières le 05/01/94 sont considérées comme ayant été utilisées dans la production des 1 000 unités du produit A expédiées le 20/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 660 \$ (600 unités × 1,10 \$);
- (4)** les 400 unités restantes des 1 000 unités de la matière non originaire A qui ont été reçues dans le stock de matières le 05/01/94 et 500 des 1 000 unités de la matière originaire A qui ont été reçues dans le stock de matières le 10/01/94 sont considérées comme ayant été utilisées dans la production des 900 unités du produit A expédiées le 23/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 440 \$ (400 unités × 1,10 \$).

Exemple 2 : La méthode DEPS

Le produit A fait l'objet d'une exigence de changement de classification tarifaire et la matière non originaire A utilisée dans sa production ne subit pas le changement de classification tarifaire applicable. Par conséquent, lorsque la matière originaire A est utilisée dans la production du produit A, celui-ci est un produit originaire et, lorsque la matière non originaire A est utilisée dans la production du produit A, celui-ci est un produit non originaire.

Par suite de l'application de la méthode DEPS :

- (1)** 100 des 1 000 unités de la matière non originaire A qui ont été reçues dans le stock de matières le 05/01/94 sont considérées comme ayant été utilisées dans la production des 100 unités du produit A expédiées le 10/01/94;

- (2)** 700 units of the 1,000 units of originating Material A that were received in materials inventory on 01/10/94 are considered to have been used in the production of the 700 units of Good A shipped on 01/15/94;
- (3)** 1,000 units of the 2,000 units of non-originating Material A that were received in materials inventory on 01/16/94 are considered to have been used in the production of the 1,000 units of Good A shipped on 01/20/94; and
- (4)** 900 units of the remaining 1,000 units of non-originating Material A that were received in materials inventory on 01/16/94 are considered to have been used in the production of the 900 units of Good A shipped on 01/23/94.

Example 3: Average method

Good A is subject to an applicable regional value-content requirement. Producer A is using the transaction value method to determine the regional value content of Good A. Producer A determines the average value of non-originating Material A and the ratio of originating Material A to total value of originating Material A and non-originating Material A in the following table.

- (2)** 700 des 1 000 unités de la matière originaire A qui ont été reçues dans le stock de matières le 10/01/94 sont considérées comme ayant été utilisées dans la production des 700 unités du produit A expédiées le 15/01/94;
- (3)** 1 000 des 2 000 unités de la matière non originaire A qui ont été reçues dans le stock de matières le 16/01/94 sont considérées comme ayant été utilisées dans la production des 1 000 unités du produit A expédiées le 20/01/94;
- (4)** 900 des 1 000 unités restantes de la matière non originaire A qui ont été reçues dans le stock de matières le 16/01/94 sont considérées comme ayant été utilisées dans la production des 900 unités du produit A expédiées le 23/01/94.

Exemple 3 : La méthode de la moyenne

Le produit A est assujéti à la prescription de teneur en valeur régionale applicable. Le producteur A utilise la méthode de la valeur transactionnelle pour déterminer cette teneur. Il détermine la valeur moyenne de la matière non originaire A et le rapport entre la matière originaire A et la valeur totale de la matière originaire A et de la matière non originaire A, tel qu'il est indiqué dans le tableau suivant.

	MATERIAL INVENTORY				SALES			
	(RECEIPTS OF MATERIAL A)			UNIT COST*	(NON-ORIGINATING MATERIAL)		(SHIPMENTS OF GOOD A)	
	DATE (M/D/Y)	QUANTITY (UNITS)	TOTAL VALUE		QUANTITY (UNITS)	TOTAL VALUE	RATIO	QUANTITY (UNITS)
Receipt	12/18/93	100 (O ¹)	\$ 100	\$1.00				
Receipt	12/27/93	100 (N ²)	110	1.10	100	\$ 110.00		
NEW AVG INV VALUE		200 (O ²)	210	1.05	100	105.00	0.50	
Receipt	01/01/94	1,000 (O)	1,000	1.00				
NEW AVG INV VALUE		1,200	1,210	1.01	100	101.00	0.08	
Receipt	01/05/94	1,000 (N)	1,100	1.10	1,000	1,100.00		
NEW AVG INV VALUE		2,200	2,310	1.05	1,100	1,155.00	0.50	
Shipment	01/10/94	(100)	(105)	1.05	(50)	(52.50)		100
Receipt	01/10/94	1,000 (O)	1,050	1.05				
NEW AVG INV VALUE		3,100	3,255	1.05	1,050	1,102.50	0.34	
Shipment	01/15/94	(700)	(735)	1.05	(238)	(249.90)		700
Receipt	01/16/94	2,000 (N)	2,200	1.10	2,000	2,200.00		
NEW AVG INV VALUE		4,400	4,720	1.07	2,812	3,008.84	0.64	
Shipment	01/20/94	(1,000)	(1,070)	1.07	(640)	(684.80)		1,000
Shipment	01/23/94	(900)	(963)	1.07	(576)	(616.32)		900
NEW AVG INV VALUE		2,500	2,687	1.07	1,596	1,707.24	0.64	

	STOCK DE MATIÈRES				VENTES			
	(ENTRÉES DE LA MATIÈRE A)			COÛT UNITAIRE*	(MATIÈRE NON ORIGINAIRE)		(EXPÉDITIONS DU PRODUIT A)	
	DATE (J/M/A)	QUANTITÉ (UNITÉS)	VALEUR TOTALE		QUANTITÉ (UNITÉS)	VALEUR TOTALE	RAPPORT	QUANTITÉ (UNITÉS)
Entrée	18/12/93	100 (O ¹)	100 \$	1,00 \$				
Entrée	27/12/93	100 (N ²)	110	1,10	100	110,00 \$		
MOYENNE — VALEUR STOCK		200 (SO ³)	210	1,05	100	105,00	0,50	
Entrée	01/01/94	1 000 (O)	1 000	1,00				
MOYENNE — VALEUR STOCK		1 200	1 210	1,01	100	101,00	0,08	

	STOCK DE MATIÈRES						VENTES	
	(ENTRÉES DE LA MATIÈRE A)			(MATIÈRE NON ORIGINAIRE)			(EXPÉDITIONS DU PRODUIT A)	
	DATE (J/M/A)	QUANTITÉ (UNITÉS)	VALEUR TOTALE	COÛT UNITAIRE*	QUANTITÉ (UNITÉS)	VALEUR TOTALE	RAPPORT	QUANTITÉ (UNITÉS)
Entrée	05/01/94	1 000 (N)	1 100	1,10	1 000	1 100,00		
MOYENNE — VALEUR STOCK		2 200	2 310	1,05	1 100	1 155,00	0,50	
Expédition	10/01/94	(100)	(105)	1,05	(50)	(52,50)		100
Entrée	10/01/94	1 000 (O)	1 050	1,05				
MOYENNE — VALEUR STOCK		3 100	3 255	1,05	1 050	1 102,50	0,34	
Expédition	15/01/94	(700)	(735)	1,05	(238)	(249,90)		700
Entrée	16/01/94	2 000 (N)	2 200	1,10	2 000	2 200,00		
MOYENNE — VALEUR STOCK		4 400	4 720	1,07	2 812	3 008,84	0,64	
Expédition	20/01/94	(1 000)	(1 070)	1,07	(640)	(684,80)		1 000
Expédition	23/01/94	(900)	(963)	1,07	(576)	(616,32)		900
MOYENNE — VALEUR STOCK		2 500	2 687	1,07	1 596	1 707,24	0,64	

* unit cost is determined in accordance with section 7 of these Regulations

¹ "O" denotes originating materials

² "N" denotes non-originating materials

³ "O1" denotes opening inventory

By applying the average method:

(1) before the shipment of the 100 units of Material A on 01/10/94, the ratio of units of originating Material A to total units of Material A in materials inventory was .50 (1,100 units/2,200 units) and the ratio of units of non-originating Material A to total units of Material A in materials inventory was .50 (1,100 units/2,200 units);

based on those ratios, 50 units (100 units × .50) of originating Material A and 50 units (100 units × .50) of non-originating Material A are considered to have been used in the production of the 100 units of Good A shipped on 01/10/94; therefore, the value of non-originating Material A used in the production of those goods is considered to be \$52.50 [100 units × \$1.05 (average unit value) × .50];

the ratios are applied to the units of Material A remaining in materials inventory after the shipment: 1,050 units (2,100 units × .50) are considered to be originating materials and 1,050 units (2,100 units × .50) are considered to be non-originating materials;

(2) before the shipment of the 700 units of Good A on 01/15/94, the ratio of units of originating Material A to total units of Material A in materials inventory was 66% (2,050 units/3,100 units) and the ratio of units of non-originating Material A to total units of Material A in materials inventory was 34% (1,050 units/3,100 units);

based on those ratios, 462 units (700 units × .66) of originating Material A and 238 units (700 units × .34) of non-originating Material A are considered to have been used in the production of the 700 units of Good A

* le coût unitaire est déterminé conformément à l'article 7 du présent règlement

¹ « O » désigne les matières originaires

² « N » désigne les matières non originaires

³ « SO » désigne le stock d'ouverture

Par suite de l'application de la méthode de la moyenne :

(1) avant l'expédition des 100 unités de la matière A le 10/01/94, le rapport entre les unités de la matière originaire A et le total des unités de la matière A dans le stock de matières était égal à 0,50 (1 100 unités/2 200 unités), et le rapport entre les unités de la matière non originaire A et le total des unités de la matière A dans le stock de matières était égal à 0,50 (1 100 unités/2 200 unités);

selon ces rapports, 50 unités (100 unités × 0,50) de la matière originaire A et 50 unités (100 unités × 0,50) de la matière non originaire A sont considérées comme ayant été utilisées dans la production des 100 unités du produit A expédiées le 10/01/94; par conséquent, la valeur de la matière non originaire A utilisée dans la production de ces produits est considérée comme étant égale à 52,50 \$ [100 unités × 1,05 \$ (valeur unitaire moyenne) × 0,50];

les rapports sont appliqués aux unités de la matière A qui restent dans le stock de matières après l'expédition: 1 050 unités (2 100 unités × 0,50) sont considérées comme des matières originaires et 1 050 unités (2 100 unités × 0,50), comme des matières non originaires;

(2) avant l'expédition des 700 unités du produit A le 15/01/94, le rapport entre les unités de la matière originaire A et le total des unités de la matière A dans le stock de matières était égal à 66 % (2 050 unités/3 100 unités), et le rapport entre les unités de la matière non originaire A et le total des unités de la matière A qui étaient dans le stock de matières était égal à 34 % (1 050 unités/3 100 unités);

selon ces rapports, 462 unités (700 unités × 0,66) de la matière originaire A et 238 unités (700 unités × 0,34) de la matière non originaire A sont considérées comme

shipped on 01/15/94; therefore, the value of non-originating Material A used in the production of those goods is considered to be \$249.90 [700 units × \$1.05 (average unit value) × 34%];

the ratios are applied to the units of Material A remaining in materials inventory after the shipment: 1,584 units (2,400 units × .66) are considered to be originating materials and 816 units (2,400 units × .34) are considered to be non-originating materials;

- (3)** before the shipment of the 1,000 units of Material A on 01/20/94, the ratio of units of originating Material A to total units of Material A in materials inventory was 36% (1,584 units/4,400 units) and the ratio of units of non-originating Material A to total units of Material A in materials inventory was 64% (2,816 units/4,400 units);

based on those ratios, 360 units (1,000 units × .36) of originating Material A and 640 units (1,000 units × .64) of non-originating Material A are considered to have been used in the production of the 1,000 units of Good A shipped on 01/20/94; therefore, the value of non-originating Material A used in the production of those goods is considered to be \$684.80 [1,000 units × \$1.07 (average unit value) × 64%];

those ratios are applied to the units of Material A remaining in materials inventory after the shipment: 1,224 units (3,400 units × .36) are considered to be originating materials and 2,176 units (3,400 units × .64) are considered to be non-originating materials;

- (4)** before the shipment of the 900 units of Good A on 01/23/94, the ratio of units of originating Material A to total units of Material A in materials inventory was 36% (1,224 units/3,400 units) and the ratio of units of non-originating Material A to total units of Material A in materials inventory was 64% (2,176 units/3,400 units);

based on those ratios, 324 units (900 units × .36) of originating Material A and 576 units (900 units × .64) of non-originating Material A are considered to have been used in the production of the 900 units of Good A shipped on 01/23/94; therefore, the value of non-originating Material A used in the production of those goods is considered to be \$616.32 [900 units × \$1.07 (average unit value) × 64%];

those ratios are applied to the units of Material A remaining in materials inventory after the shipment: 900 units (2,500 units × .36) are considered to be originating materials and 1,600 units (2,500 units × .64) are considered to be non-originating materials.

Example 4: Average method

ayant été utilisées dans la production des 700 unités du produit A expédiées le 15/01/94; par conséquent, la valeur de la matière non originaire A utilisée dans la production de ces produits est considérée comme étant égale à 249,90 \$ [700 unités × 1,05 \$ (valeur unitaire moyenne) × 34 %];

les rapports sont appliqués aux unités de la matière A qui restent dans le stock de matières après l'expédition : 1 584 unités (2 400 unités × 0,66) sont considérées comme des matières originaires et 816 unités (2 400 unités × 0,34), comme des matières non originaires;

- (3)** avant l'expédition des 1 000 unités de la matière A le 20/01/94, le rapport entre les unités de la matière originaire A et le total des unités de la matière A dans le stock de matières était égal à 36 % (1 584 unités/4 400 unités), et le rapport entre les unités de la matière non originaire A et le total des unités de la matière A dans le stock de matières était égal à 64 % (2 816 unités/4 400 unités);

selon ces rapports, 360 unités (1 000 unités × 0,36) de la matière originaire A et 640 unités (1 000 unités × 0,64) de la matière non originaire A sont considérées comme ayant été utilisées dans la production des 1 000 unités du produit A expédiées le 20/01/94; par conséquent, la valeur de la matière non originaire A utilisée dans la production de ces produits est considérée comme étant égale à 684,80 \$ [1 000 unités × 1,07 \$ (valeur unitaire moyenne) × 64 %];

ces rapports sont appliqués aux unités de la matière A qui restent dans le stock de matières après l'expédition : 1 224 unités (3 400 unités × 0,36) sont considérées comme des matières originaires et 2 176 unités (3 400 unités × 0,64), comme des matières non originaires;

- (4)** avant l'expédition des 900 unités du produit A le 23/01/94, le rapport entre les unités de la matière originaire A et le total des unités de la matière A dans le stock de matières était égal à 36 % (1 224 unités/3 400 unités), et le rapport entre les unités de la matière non originaire A et le total des unités de la matière A dans le stock de matières était égal à 64 % (2 176 unités/3 400 unités);

selon ces rapports, 324 unités (900 unités × 0,36) de la matière originaire A et 576 unités (900 unités × 0,64) de la matière non originaire A sont considérées comme ayant été utilisées dans la production des 900 unités du produit A expédiées le 23/01/94; par conséquent, la valeur de la matière non originaire A utilisée dans la production de ces produits est considérée comme étant égale à 616,32 \$ [900 unités × 1,07 \$ (valeur unitaire moyenne) × 64 %];

ces rapports sont appliqués aux unités de la matière A qui restent dans le stock de matières après l'expédition : 900 unités (2 500 unités × 0,36) sont considérées comme des matières originaires et 1 600 unités (2 500 unités × 0,64), comme des matières non originaires.

Exemple 4 : La méthode de la moyenne

Good A is subject to an applicable regional value-content requirement. Producer A is using the net cost method and is averaging over a period of one month under paragraph 6(15)(a) of these Regulations to determine the regional value content of Good A.

By applying the average method:

the ratio of units of originating Material A to total units of Material A in materials inventory for January 1994 is 40.4% (2,100 units/5,200 units);

based on that ratio, 1,091 units (2,700 units × .404) of originating Material A and 1,609 units (2,700 units - 1,091 units) of non-originating Material A are considered to have been used in the production of the 2,700 units of Good A shipped in January 1994; therefore, the value of non-originating materials used in the production of those goods is considered to be \$0.64 per unit [$\$5,560$ (total value of Material A in materials inventory)/5,200 (units of Material A in materials inventory) = $\$1.07$ (average unit value) × (1 - .404)] or $\$1,728$ ($\$0.64 \times 2,700$ units); and

that ratio is applied to the units of Material A remaining in materials inventory on January 31, 1994: 1,010 units (2,500 units × .404) are considered to be originating materials and 1,490 units (2,500 units - 1,010 units) are considered to be non-originating materials.

Le produit A est assujéti à la prescription de teneur en valeur régionale applicable. Le producteur A utilise la méthode du coût net et fait la moyenne sur une période d'un mois en application de l'alinéa 6(15)a) du présent règlement pour déterminer cette teneur.

Par suite de l'application de la méthode de la moyenne :

le rapport entre les unités de la matière originaire A et le total des unités de la matière A dans le stock de matières pour janvier 1994 est égal à 40,4 % (2 100 unités/5 200 unités);

selon ce rapport, 1 091 unités (2 700 unités × 0,404) de la matière originaire A et 1 609 unités (2 700 unités - 1 091 unités) de la matière non originaire A sont considérées comme ayant été utilisées dans la production des 2 700 unités du produit A expédiées en janvier 1994; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 0,64 \$ l'unité [$\$5 560$ \$ (valeur totale de la matière A qui fait partie du stock de matières)/5 200 (unités de matière A qui font partie du stock de matières) = 1,07 \$ (valeur unitaire moyenne) × (1 - 0,404)] ou 1 728 \$ ($0,64 \times 2 700$ unités);

ce rapport est appliqué aux unités de la matière A qui restent dans le stock de matières le 31 janvier 1994 : 1 010 unités (2 500 unités × 0,404) sont considérées comme des matières originaires et 1 490 unités (2 500 unités - 1 010 unités), comme des matières non originaires.

APPENDIX B

“Examples” Illustrating the Application of the Inventory Management Methods To Determine the Origin of Fungible Goods

The following examples are based on the figures set out in the table below and on the assumption that Exporter A acquires originating Good A and non-originating Good A that are fungible goods and physically combines or mixes Good A before exporting those goods to the buyer of those goods.

FINISHED GOODS INVENTORY (RECEIPTS OF GOOD A)		SALES (SHIPMENTS OF GOOD A)
DATE (M/D/Y)	QUANTITY (UNITS)	QUANTITY (UNITS)
12/18/93	100 (O ¹)	
12/27/93	100 (N ²)	
01/01/94	200 (O ³)	
01/01/94	1,000 (O)	
01/05/94	1,000 (N)	
01/10/94		100
01/10/94	1,000 (O)	
01/15/94		700

APPENDICE B

« Exemples » de l'application des méthodes de gestion des stocks pour déterminer l'origine des produits fungibles

Les exemples qui suivent sont fondés sur les données du tableau ci-dessous et sur l'hypothèse voulant que l'exportateur A acquiert le produit originaire A et le produit non originaire A qui sont des produits fungibles et combine ou mélange matériellement le produit A avant d'exporter ces produits à leur acheteur.

STOCK DE PRODUITS FINIS (ENTRÉES DU PRODUIT A)		VENTES (EXPÉDITIONS DU PRODUIT A)
DATE (J/M/A)	QUANTITÉ (UNITÉS)	QUANTITÉ (UNITÉS)
18/12/93	100 (O ¹)	
27/12/93	100 (N ²)	
01/01/94	200 (SO ³)	
01/01/94	1 000 (O)	
05/01/94	1 000 (N)	
10/01/94		100
10/01/94	1 000 (O)	
15/01/94		700

FINISHED GOODS INVENTORY (RECEIPTS OF GOOD A)		SALES (SHIPMENTS OF GOOD A)
DATE (M/D/Y)	QUANTITY (UNITS)	QUANTITY (UNITS)
01/16/94	2,000 (N)	
01/20/94		1,000
01/23/94		900

¹ "O" denotes originating goods

² "N" denotes non-originating goods

³ "O1" denotes opening inventory

Example 1: FIFO method

By applying the FIFO method:

- (1)** the 100 units of originating Good A in opening inventory that were received in finished goods inventory on 12/18/93 are considered to be the 100 units of Good A shipped on 01/10/94;
- (2)** the 100 units of non-originating Good A in opening inventory that were received in finished goods inventory on 12/27/93 and 600 units of the 1,000 units of originating Good A that were received in finished goods inventory on 01/01/94 are considered to be the 700 units of Good A shipped on 01/15/94;
- (3)** the remaining 400 units of the 1,000 units of originating Good A that were received in finished goods inventory on 01/01/94 and 600 units of the 1,000 units of non-originating Good A that were received in finished goods inventory on 01/05/94 are considered to be the 1,000 units of Good A shipped on 01/20/94; and
- (4)** the remaining 400 units of the 1,000 units of non-originating Good A that were received in finished goods inventory on 01/05/94 and 500 units of the 1,000 units of originating Good A that were received in finished goods inventory on 01/10/94 are considered to be the 900 units of Good A shipped on 01/23/94.

Example 2: LIFO method

By applying the LIFO method:

- (1)** 100 units of the 1,000 units of non-originating Good A that were received in finished goods inventory on 01/05/94 are considered to be the 100 units of Good A shipped on 01/10/94;
- (2)** 700 units of the 1,000 units of originating Good A that were received in finished goods inventory on 01/10/94 are considered to be the 700 units of Good A shipped on 01/15/94;
- (3)** 1,000 units of the 2,000 units of non-originating Good A that were received in finished goods inventory on 01/16/94 are considered to be the 1,000 units of Good A shipped on 01/20/94; and

STOCK DE PRODUITS FINIS (ENTRÉES DU PRODUIT A)		VENTES (EXPÉDITIONS DU PRODUIT A)
DATE (J/M/A)	QUANTITÉ (UNITÉS)	QUANTITÉ (UNITÉS)
16/01/94	2 000 (N)	
20/01/94		1 000
23/01/94		900

¹ « O » désigne les produits originaires

² « N » désigne les produits non originaires

³ « SO » désigne le stock d'ouverture

Exemple 1 : La méthode PEPS

Par suite de l'application de la méthode PEPS :

- (1)** les 100 unités du produit originaire A du stock d'ouverture qui ont été reçues dans le stock de produits finis le 18/12/93 sont considérées comme étant les 100 unités du produit A expédiées le 10/01/94;
- (2)** les 100 unités du produit non originaire A du stock d'ouverture qui ont été reçues dans le stock de produits finis le 27/12/93 et 600 des 1 000 unités du produit originaire A qui ont été reçues dans le stock de produits finis le 01/01/94 sont considérées comme étant les 700 unités du produit A expédiées le 15/01/94;
- (3)** les 400 unités restantes des 1 000 unités du produit originaire A qui ont été reçues dans le stock de produits finis le 01/01/94 et 600 des 1 000 unités du produit non originaire A qui ont été reçues dans le stock de produits finis le 05/01/94 sont considérées comme étant les 1 000 unités du produit A expédiées le 20/01/94;
- (4)** les 400 unités restantes des 1 000 unités du produit non originaire A qui ont été reçues dans le stock de produits finis le 05/01/94 et 500 des 1 000 unités du produit originaire A qui ont été reçues dans le stock de produits finis le 10/01/94 sont considérées comme étant les 900 unités du produit A expédiées le 23/01/94.

Exemple 2 : La méthode DEPS

Par suite de l'application de la méthode DEPS :

- (1)** 100 des 1 000 unités du produit non originaire A qui ont été reçues dans le stock de produits finis le 05/01/94 sont considérées comme étant les 100 unités du produit A expédiées le 10/01/94;
- (2)** 700 des 1 000 unités du produit originaire A qui ont été reçues dans le stock de produits finis le 10/01/94 sont considérées comme étant les 700 unités du produit A expédiées le 15/01/94;
- (3)** 1 000 des 2 000 unités du produit non originaire A qui ont été reçues dans le stock de produits finis le 16/01/94 sont considérées comme étant les 1 000 unités du produit A expédiées le 20/01/94;

(4) 900 units of the remaining 1,000 units of non-originating Good A that were received in finished goods inventory on 01/16/94 are considered to be the 900 units of Good A shipped on 01/23/94.

Example 3: Average method

Exporter A chooses to determine the origin of Good A on a monthly basis. Exporter A exported 3,000 units of Good A during the month of February 1994. The origin of the units of Good A exported during that month is determined on the basis of the preceding month, that is January 1994.

By applying the average method:

the ratio of originating goods to all goods in finished goods inventory for the month of January 1994 is 40.4% (2,100 units/5,200 units);

based on that ratio, 1,212 units (3,000 units × .404) of Good A shipped in February 1994 are considered to be originating goods and 1,788 units (3,000 units - 1,212 units) of Good A are considered to be non-originating goods; and

that ratio is applied to the units of Good A remaining in finished goods inventory on January 31, 1994: 1,010 units (2,500 units × .404) are considered to be originating goods and 1,490 units (2,500 units - 1,010 units) are considered to be non-originating goods.

SOR/95-382, s. 2; SOR/2002-27, ss. 97, 98.

(4) 900 des 1 000 unités restantes du produit non originaire A qui ont été reçues dans le stock de produits finis le 16/01/94 sont considérées comme étant les 900 unités du produit A expédiées le 23/01/94.

Exemple 3 : La méthode de la moyenne

L'exportateur A choisit de déterminer l'origine du produit A sur une base mensuelle. Il a exporté 3 000 unités du produit A au cours du mois de février 1994. L'origine des unités du produit A exportées au cours de ce mois est déterminée en fonction du mois précédent, soit janvier 1994.

Par suite de l'application de la méthode de la moyenne :

le rapport entre les produits originaires et tous les produits dans le stock de produits finis au mois de janvier 1994 est égal à 40,4 % (2 100 unités/5 200 unités);

selon ce rapport, 1 212 unités (3 000 unités × 0,404) du produit A expédiées en février 1994 sont considérées comme des produits originaires et 1 788 unités (3 000 unités - 1 212 unités) du produit A, comme des produits non originaires;

ce rapport est appliqué aux unités du produit A qui restent dans le stock de produits finis le 31 janvier 1994 : 1 010 unités (2 500 unités × 0,404) sont considérées comme des produits originaires et 1 490 unités (2 500 unités - 1 010 unités), comme des produits non originaires.

DORS/95-382, art. 2; DORS/2002-27, art. 97 et 98.

SCHEDULE XI

Method for Calculating Non-Allowable Interest Costs

Definitions and Interpretation

1 For purposes of this Schedule,

fixed-rate contract means a loan contract, instalment purchase contract or other financing agreement in which the interest rate remains constant throughout the life of the contract or agreement; (*contrat à taux fixe*)

linear interpolation means, with respect to the yield on federal government debt obligations, the application of the following mathematical formula:

$$A + \frac{[(B - A) \times (E - D)]}{(C - D)}$$

where

- A** is the yield on federal government debt obligations that are nearest in maturity but of shorter maturity than the weighted average principal maturity of the payment schedule under the fixed-rate contract or variable-rate contract to which they are being compared,
- B** is the yield on federal government debt obligations that are nearest in maturity but of greater maturity than the weighted average principal maturity of that payment schedule,
- C** is the maturity of federal government debt obligations that are nearest in maturity but of greater maturity than the weighted average principal maturity of that payment schedule,
- D** is the maturity of federal government debt obligations that are nearest in maturity but of shorter maturity than the weighted average principal maturity of that payment schedule, and
- E** is the weighted average principal maturity of that payment schedule; (*interpolation linéaire*)

payment schedule means the schedule of payments, whether on a weekly, bi-weekly, monthly, yearly or other basis, of principal and interest, or any combination thereof, made by a producer to a lender in accordance with the terms of a fixed-rate contract or variable-rate contract; (*échancier*)

variable-rate contract means a loan contract, instalment purchase contract or other financing agreement in which the interest rate is adjusted at intervals during the life of the contract or agreement in accordance with its terms; (*contrat à taux variable*)

weighted average principal maturity means, with respect to fixed-rate contracts and variable-rate contracts, the numbers of years, or portion thereof, that is equal to the number obtained by

ANNEXE XI

Méthode pour calculer les frais d'intérêt non admissibles

Définitions et interprétation

1 Les définitions qui suivent s'appliquent à la présente annexe.

contrat à taux fixe Contrat de prêt, contrat d'achat par versements échelonnés ou autre accord de financement aux termes duquel le taux d'intérêt demeure fixe pendant toute la durée du contrat ou de l'accord. (*fixed-rate contract*)

contrat à taux variable Contrat de prêt, contrat d'achat par versements échelonnés ou autre accord de financement aux termes duquel le taux d'intérêt est rajusté périodiquement pendant la durée du contrat ou de l'accord, selon les modalités qui y sont prévues. (*variable-rate contract*)

échéance moyenne pondérée applicable au principal Pour un contrat à taux fixe et un contrat à taux variable, le nombre d'années ou de parties d'année qui est égal au nombre qu'on obtient :

- a)** en divisant la somme des paiements de principal pondérés :
 - (i)** dans le cas d'un contrat à taux fixe, par le montant initial du prêt,
 - (ii)** dans le cas d'un contrat à taux variable, par le solde du principal au début de la période de rajustement du taux d'intérêt à l'égard duquel les paiements de principal pondérés ont été calculés;
- b)** en arrondissant le montant obtenu selon l'alinéa a) à la première décimale, les résultats ayant cinq en deuxième décimale étant arrondis à la décimale supérieure. (*weighted average principal maturity*)

échancier Le calendrier des paiements de principal et d'intérêt échelonnés sur des intervalles de une ou deux semaines, d'un mois, d'un an ou tout autre intervalle, ou une combinaison de ceux-ci, effectués par le producteur au prêteur selon les modalités d'un contrat à taux fixe ou d'un contrat à taux variable. (*payment schedule*)

interpolation linéaire En ce qui concerne le rendement des titres d'emprunt du gouvernement fédéral, l'application de la formule mathématique suivante :

$$A + \frac{[(B - A) \times (E - D)]}{(C - D)}$$

où :

- A** représente le rendement des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus en durée — tout en étant plus brève — de l'échéance moyenne pondérée applicable au principal selon l'échancier prévu par le contrat à taux fixe ou le contrat

- (a) dividing the sum of the weighted principal payments,
- (i) in the case of a fixed-rate contract, by the original amount of the loan, and
 - (ii) in the case of a variable-rate contract, by the principal balance at the beginning of the interest rate period for which the weighted principal payments were calculated, and
- (b) rounding the amount determined under paragraph (a) to the nearest single decimal place and, where that amount is the midpoint between two such numbers, to the greater of those two numbers; (*échéance moyenne pondérée applicable au principal*)

weighted principal payment means,

- (a) with respect to fixed-rate contracts, the amount determined by multiplying each principal payment under the contract by the number of years, or portion thereof, between the date the producer entered into the contract and the date of that principal payment, and
- (b) with respect to variable-rate contracts
- (i) the amount determined by multiplying each principal payment made during the current interest rate period by the number of years, or portion thereof, between the beginning of that interest rate period and the date of that payment, and
 - (ii) the amount equal to the outstanding principal owing, but not necessarily due, at the end of the current interest rate period, multiplied by the number of years, or portion thereof, between the beginning and the end of that interest rate period; (*paiement de principal pondéré*)

yield on federal government debt obligations means

- (a) in the case of a producer located in Canada, the yield for federal government debt obligations set out in the Bank of Canada's *Weekly Financial Statistics*
- (i) where the interest rate is adjusted at intervals of less than one year, under the title "Treasury Bills", and
 - (ii) in any other case, under the title "Selected Government of Canada benchmark bond yields",
- for the week that the producer entered into the contract or the week of the most recent interest rate adjustment date, if any, under the contract,
- (b) in the case of a producer located in Mexico, the yield for federal government debt obligations set out in *La Sección de Indicadores Monetarios, Financieros, y de Finanzas Públicas, de los Indicadores Economicos*, published by the Banco de Mexico under the title "*Certificados de la Tesorería de la Federación*" for the week that the producer entered into the contract or the week of the most recent interest rate adjustment date, if any, under the contract, and

à taux variable auquel ces titres d'emprunt sont comparés;

- B le rendement des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus en durée — tout en étant plus longue — de l'échéance moyenne pondérée applicable au principal selon cet échéancier;
- C l'échéance des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus en durée — tout en étant plus longue — de l'échéance moyenne pondérée applicable au principal selon cet échéancier;
- D l'échéance des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus en durée — tout en étant plus brève — de l'échéance moyenne pondérée applicable au principal selon cet échéancier;
- E l'échéance moyenne pondérée applicable au principal selon cet échéancier. (*linear interpolation*)

paiement de principal pondéré

- a) Dans le cas d'un contrat à taux fixe, le montant qu'on obtient en multipliant chaque paiement de principal prévu par le contrat par le nombre d'années ou de parties d'année compris entre la date à laquelle le producteur a conclu le contrat et la date du paiement de principal,
- b) dans le cas d'un contrat à taux variable, la somme des montants suivants :
- (i) le montant qu'on obtient en multipliant chaque paiement de principal fait pendant la période de calcul du taux d'intérêt en cours par le nombre d'années ou de parties d'année compris entre le début de cette période et la date du paiement de principal,
 - (ii) le montant égal au principal impayé, mais pas nécessairement exigible, à la fin de la période de calcul du taux d'intérêt en cours, multiplié par le nombre d'années ou de parties d'année compris entre le début et la fin de cette période. (*weighted principal payment*)

rendement des titres d'emprunt du gouvernement fédéral

- a) Dans le cas d'un producteur se trouvant au Canada, le rendement des titres d'emprunt du gouvernement fédéral qui est indiqué dans le *Bulletin hebdomadaire de statistiques financières* de la Banque du Canada, pour la semaine où le producteur a conclu le contrat ou la semaine comprenant la date du rajustement le plus récent du taux d'intérêt, le cas échéant, aux termes du contrat :
- (i) si le taux d'intérêt est rajusté à des intervalles de moins d'un an, sous la rubrique « Bons du Trésor »,
 - (ii) dans tout autre cas, sous la rubrique « Quelques rendements d'obligations du gouvernement canadien de référence »;
- b) dans le cas d'un producteur se trouvant au Mexique, le rendement des titres d'emprunt du gouvernement fédéral

(c) in the case of a producer located in the United States, the yield for federal government debt obligations set out in the Federal Reserve statistical release (H.15) *Selected Interest Rates*

(i) where the interest rate is adjusted at intervals of less than one year, under the title “U.S. government securities, Treasury bills, Secondary market”, and

(ii) in any other case, under the title “U.S. Government Securities, Treasury constant maturities”,

for the week that the producer entered into the contract or the week of the most recent interest rate adjustment date, if any, under the contract. (*rendement des titres d'emprunt du gouvernement fédéral*)

General

2 For purposes of calculating non-allowable interest costs

(a) with respect to a fixed-rate contract, the interest rate under that contract shall be compared with the yield on federal government debt obligations that have maturities of the same length as the weighted average principal maturity of the payment schedule under the contract (that yield determined by linear interpolation, where necessary);

(b) with respect to a variable-rate contract

(i) in which the interest rate is adjusted at intervals of less than or equal to one year, the interest rate under that contract shall be compared with the yield on federal government debt obligations that have maturities closest in length to the interest rate adjustment period of the contract, and

(ii) in which the interest rate is adjusted at intervals of greater than one year, the interest rate under the contract shall be compared with the yield on federal government debt obligations that have maturities of the same length as the weighted average principal maturity of the payment schedule under the contract (that yield determined by linear interpolation, where necessary); and

(c) with respect to a fixed-rate or variable-rate contract in which the weighted average principal maturity of the payment schedule under the contract is greater than the maturities offered on federal government debt obligations, the interest rate under the contract shall be compared to the yield on federal government debt obligations that have maturities closest in length to the weighted average principal maturity of the payment schedule under the contract.

qui est indiqué dans la publication de la Banco de Mexico intitulée *La Sección de Indicadores Monetarios, Financieros, y de Finanzas Públicas, de los Indicadores Economicos*, sous la rubrique « *Certificados de la Tesorería de la Federación* » pour la semaine où le producteur a conclu le contrat ou la semaine comprenant la date du rajustement le plus récent du taux d'intérêt, le cas échéant, aux termes du contrat;

(c) dans le cas d'un producteur se trouvant aux États-Unis, le rendement des titres d'emprunt du gouvernement fédéral qui est indiqué dans la publication statistique du Federal Reserve intitulée (H.15) *Selected Interest Rates*, pour la semaine où le producteur a conclu le contrat ou la semaine comprenant la date du rajustement le plus récent du taux d'intérêt, le cas échéant, aux termes du contrat :

(i) si le taux d'intérêt est rajusté à des intervalles de moins d'un an, sous la rubrique « U.S. government securities, Treasury bills, Secondary market »,

(ii) dans tout autre cas, sous la rubrique « U.S. Government Securities, Treasury constant maturities ». (*yield on federal government debt obligations*)

Dispositions générales

2 Aux fins du calcul des frais d'intérêt non admissibles :

(a) dans le cas d'un contrat à taux fixe, le taux d'intérêt prévu par le contrat est comparé au rendement des titres d'emprunt du gouvernement fédéral dont l'échéance est égale en durée à l'échéance moyenne pondérée applicable au principal selon l'échéancier prévu par le contrat (ce rendement étant déterminé par interpolation linéaire au besoin);

(b) dans le cas d'un contrat à taux variable :

(i) aux termes duquel le taux d'intérêt est rajusté à des intervalles de un an ou moins, le taux d'intérêt est comparé au rendement des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus, en durée, de la période de rajustement du taux d'intérêt applicable au contrat,

(ii) aux termes duquel le taux d'intérêt est rajusté à des intervalles supérieurs à un an, le taux d'intérêt est comparé au rendement des titres d'emprunt du gouvernement fédéral dont l'échéance correspond en durée à l'échéance moyenne pondérée applicable au principal selon l'échéancier prévu par le contrat (ce rendement étant déterminé par interpolation linéaire au besoin);

(c) dans le cas d'un contrat à taux fixe ou d'un contrat à taux variable aux termes duquel l'échéance moyenne pondérée applicable au principal selon l'échéancier qui y est prévu est de plus longue durée que les échéances offertes pour les titres d'emprunt du gouvernement fédéral, le taux d'intérêt prévu par le contrat est comparé au rendement des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus, en durée, de

l'échéance moyenne pondérée applicable au principal selon cet échéancier.

APPENDIX

“Example” Illustrating the Application of the Method for Calculating Non-Allowable Interest Costs in the Case of a Fixed-Rate Contract

The following example is based on the figures set out in the table below and on the following assumptions:

- (a)** a producer in a NAFTA country borrows \$1,000,000 from a person of the same NAFTA country under a fixed-rate contract;
- (b)** under the terms of the contract, the loan is payable in 10 years with interest paid at the rate of 6 per cent per year on the declining principal balance;
- (c)** the payment schedule calculated by the lender based on the terms of the contract requires the producer to make annual payments of principal and interest of \$135,867.36 over the life of the contract;
- (d)** there are no federal government debt obligations that have maturities equal to the 6-year weighted average principal maturity of the contract; and
- (e)** the federal government debt obligations that are nearest in maturity to the weighted average principal maturity of the contract are of 5- and 7-year maturities, and the yields on them are 4.7 per cent and 5.0 per cent, respectively.

APPENDICE

« Exemple » de l'application de la méthode servant à calculer les frais d'intérêt non admissibles dans le cas d'un contrat à taux fixe

L'exemple qui suit est fondé sur les données du tableau ci-dessous et sur les hypothèses suivantes :

- a)** un producteur, se trouvant dans un pays ALÉNA, emprunte d'une personne de ce pays ALÉNA la somme de 1 000 000 \$ aux termes d'un contrat à taux fixe;
- b)** selon les modalités du contrat, le prêt est remboursable sur une période de 10 ans et le taux d'intérêt est de 6 pour cent par année sur le solde de principal décroissant;
- c)** l'échéancier établi par le prêteur selon les modalités du contrat oblige le producteur à effectuer des paiements annuels de 135 867,36 \$ au titre du principal et de l'intérêt pendant toute la durée du contrat;
- d)** il n'existe aucun titre d'emprunt du gouvernement fédéral ayant une échéance égale à l'échéance moyenne pondérée applicable au principal du contrat, soit six ans;
- e)** les titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus, en durée, de l'échéance moyenne pondérée applicable au principal du contrat sont ceux à échéance de cinq ans et de sept ans, et leur rendement s'élève respectivement à 4,7 pour cent et à 5,0 pour cent.

Years of Loan	Principal Balance ¹	Interest Payment ²	Principal Payment ³	Payment Schedule	Weighted Principal Payment ⁴
1	\$924,132.04	\$60,000.00	\$ 75,867.96	\$135,867.96	\$ 75,867.96
2	843,712.00	55,447.92	80,420.04	135,867.96	160,840.08
3	758,466.76	50,622.72	85,245.24	135,867.96	255,735.72
4	668,106.81	45,508.01	90,359.95	135,867.96	361,439.82
5	572,325.26	40,086.41	95,781.55	135,867.96	478,907.76
6	470,796.81	34,339.52	101,528.44	135,867.96	609,170.67
7	363,176.66	28,247.81	107,620.15	135,867.96	753,341.06
8	249,099.30	21,790.60	114,077.36	135,867.96	912,618.88
9	128,177.30	14,945.96	120,922.00	135,867.96	1,088,298.02
10	(0.00)	7,690.66	128,177.32	135,867.96	1,281,773.22
					<u>\$5,977,993.19</u>

Années du prêt	Solde du principal ¹	Paiement d'intérêt ²	Paiement de principal ³	Selon échéancier	Paiement de principal pondéré ⁴
1	924 132,04 \$	60 000,00 \$	75 867,96 \$	135 867,96 \$	75 867,96 \$
2	843 712,00	55 447,92	80 420,04	135 867,96	160 840,08
3	758 466,76	50 622,72	85 245,24	135 867,96	255 735,72
4	668 106,81	45 508,01	90 359,95	135 867,96	361 439,82

Années du prêt	Solde du principal ¹	Paiement d'intérêt ²	Paiement de principal ³	Selon échéancier	Paiement de principal pondéré ⁴
5	572 325,26	40 086,41	95 781,55	135 867,96	478 907,76
6	470 796,81	34 339,52	101 528,44	135 867,96	609 170,67
7	363 176,66	28 247,81	107 620,15	135 867,96	753 341,06
8	249 099,30	21 790,60	114 077,36	135 867,96	912 618,88
9	128 177,30	14 945,96	120 922,00	135 867,96	1 088 298,02
10	(0,00)	7 690,66	128 177,32	135 867,96	<u>1 281 773,22</u>
					5 977 993,19 \$

¹ the principal balance represents the loan balance at the end of each full year the loan is in effect and is calculated by subtracting the current year's principal payment from the prior year's ending loan balance

² interest payments are calculated by multiplying the prior year's ending loan balance by the contract interest rate of 6 per cent

³ principal payments are calculated by subtracting the current year's interest payments from the annual payment schedule amount

⁴ the weighted principal payment is determined by, for each year of the loan, multiplying that year's principal payment by the number of years the loan had been in effect at the end of that year

⁵ the weighted average principal maturity of the contract is calculated by dividing the sum of the weighted principal payments by the original loan amount and rounding the amount determined to the nearest decimal place

Weighted Average Principal Maturity

$$\$5,977,993.19 / \$1,000,000 = 5.977993 \text{ or } 6 \text{ years}^5$$

By applying the above method,

(1) the weighted average principal maturity of the payment schedule under the 6 per cent contract is 6 years;

(2) the yields on the closest maturities for comparable federal government debt obligations of 5 years and 7 years are 4.7 per cent and 5.0 per cent, respectively; therefore, using linear interpolation, the yield on a federal government debt obligation that has a maturity equal to the weighted average principal maturity of the contract is 4.85 per cent. This number is calculated as follows:

$$4.7 + [(5.0 - 4.7) \times (6 - 5)] / (7 - 5)$$

$$= 4.7 + 0.15$$

$$= 4.85\%; \text{ and}$$

(3) the producer's contract interest rate of 6 per cent is within 700 basis points of the 4.85 per cent yield on the comparable federal government debt obligation; therefore, none of the producer's interest costs are considered to be non-allowable interest costs for purposes of the definition **non-allowable interest costs**.

¹ Le solde du principal représente le solde du prêt à la fin de chaque année complète de la durée du prêt et est obtenu par défalcation du paiement de principal pour l'année en cours du solde du prêt à la fin de l'année précédente.

² Le paiement d'intérêt est égal au résultat qu'on obtient en multipliant le solde du prêt à la fin de l'année précédente par le taux d'intérêt de 6 pour cent prévu au contrat.

³ Le paiement de principal est le montant obtenu par défalcation du paiement d'intérêt de l'année en cours du montant du paiement annuel indiqué dans l'échéancier.

⁴ Le paiement de principal pondéré est égal au résultat qu'on obtient en multipliant, pour chaque année du prêt, le paiement de principal pour l'année par le nombre d'années écoulées du prêt à la fin de l'année.

⁵ L'échéance moyenne pondérée applicable au principal du contrat est le résultat qu'on obtient en divisant la somme des paiements de principal pondérés par le montant initial du prêt et en arrondissant le nombre obtenu à une décimale près.

Echéance moyenne pondérée applicable au principal

$$5\,977\,993,19 \$ / 1\,000\,000 = 5,977993 \text{ ou } 6 \text{ ans}^5$$

Par suite de l'application de la méthode susmentionnée :

(1) l'échéance moyenne pondérée applicable au principal selon l'échéancier prévu par le contrat (portant intérêt au taux de 6 pour cent) est de six ans;

(2) le rendement des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus en durée, soit ceux à échéance de cinq ans et de sept ans, s'élève respectivement à 4,7 pour cent et à 5,0 pour cent; ainsi, par interpolation linéaire, le rendement d'un titre d'emprunt du gouvernement fédéral ayant une échéance égale à l'échéance moyenne pondérée applicable au principal du contrat s'élève à 4,85 pour cent. Ce résultat est obtenu de la manière suivante :

$$4,7 + [(5,0 - 4,7) \times (6 - 5)] / (7 - 5)$$

$$= 4,7 + 0,15$$

$$= 4,85 \%$$

(3) le taux d'intérêt de 6 pour cent stipulé dans le contrat du producteur se situe en deçà de 700 points de base lorsqu'il est comparé au rendement de 4,85 pour cent du titre d'emprunt du gouvernement fédéral à échéance comparable; par conséquent, aucune partie des frais d'intérêt du producteur n'est considérée comme frais d'intérêt non admissibles pour l'application de la définition de cette expression.

“Example” Illustrating the Application of the Method for Calculating Non-allowable Interest Costs in the Case of a Variable-rate Contract

The following example is based on the figures set out in the tables below and on the following assumptions:

- (a)** a producer in a NAFTA country borrows \$1,000,000 from a person of the same NAFTA country under a variable-rate contract;
- (b)** under the terms of the contract, the loan is payable in 10 years with interest paid at the rate of 6 per cent per year for the first two years and 8 per cent per year for the next two years on the principal balance, with rates adjusted each two years after that;
- (c)** the payment schedule calculated by the lender based on the terms of the contract requires the producer to make annual payments of principal and interest of \$135,867.96 for the first two years of the loan, and of \$146,818.34 for the next two years of the loan;
- (d)** there are no federal government debt obligations that have maturities equal to the 1.9-year weighted average principal maturity of the first two years of the contract;
- (e)** there are no federal government debt obligations that have maturities equal to the 1.9-year weighted average principal maturity of the third and fourth years of the contract; and
- (f)** the federal government debt obligations that are nearest in maturity to the weighted average principal maturity of the contract are 1- and 2-year maturities, and the yields on them are 3.0 per cent and 3.5 per cent respectively.

« exemple » de l'application de la méthode servant à calculer les frais d'intérêt non admissibles dans le cas d'un contrat à taux variable

L'exemple qui suit est fondé sur les données des tableaux ci-dessous et sur les hypothèses suivantes :

- a)** un producteur, se trouvant dans un pays ALÉNA, emprunte d'une personne de ce pays ALÉNA la somme de 1 000 000 \$ aux termes d'un contrat à taux variable;
- b)** selon les modalités du contrat, le prêt est remboursable sur une période de 10 ans et le taux d'intérêt, payable sur le solde du principal, est de 6 pour cent par année pour les deux premières années et de 8 pour cent par année pour les deux années subséquentes, et est rajusté à tous les deux ans par la suite;
- c)** l'échéancier établi par le prêteur selon les modalités du contrat oblige le producteur à effectuer, au titre du principal et de l'intérêt, des paiements annuels de 135 867,96 \$ pour les deux premières années du prêt et de 146 818,34 \$ pour les deux années subséquentes;
- d)** il n'existe aucun titre d'emprunt du gouvernement fédéral ayant une échéance égale à l'échéance moyenne pondérée applicable au principal pour les deux premières années du contrat, soit 1,9 an;
- e)** il n'existe aucun titre d'emprunt du gouvernement fédéral ayant une échéance égale à l'échéance moyenne pondérée applicable au principal pour les troisième et quatrième années du contrat, soit 1,9 an;
- f)** les titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus, en durée, de l'échéance moyenne pondérée applicable au principal sont ceux à échéance de un an et de deux ans, et leur rendement s'élève respectivement à 3,0 pour cent et à 3,5 pour cent.

Beginning of Year	Principal Balance	Interest Rate (%)	Interest Payment	Principal Payment	Payment Schedule	Weighted Principal Payment
1	\$1,000,000.00	6.00	\$60,000.00	\$75,867.96	\$135,867.96	\$ 75,867.96
2	924,132.04	6.00	55,447.92	80,420.04	135,867.96	<u>1,848,264.08</u>
						\$1,924,132.04

Début de l'année	Solde du principal	Taux d'intérêt %	Paiement d'intérêt	Paiement de principal	Selon échéancier	Paiement de principal pondéré
1	1 000 000,00 \$	6,00	60 000,00 \$	75 867,96 \$	135 867,96 \$	75 867,96 \$
2	924 132,04	6,00	55 447,92	80 420,04	135 867,96	<u>1 848 264,08</u>
						1 924 132,04 \$

Weighted Average Principal Maturity

$$\frac{\$1,924,132.04}{\$1,000,000} = 1.92413204 \text{ or } 1.9 \text{ years}$$

By applying the above method:

- (1)** the weighted average principal maturity of the payment schedule of the first two years of the contract is 1.9 years;

Échéance moyenne pondérée applicable au principal

$$1\,924\,132,04 \$ / 1\,000\,000 \$ = 1,92413204 \text{ ou } 1,9 \text{ an}$$

Par suite de l'application de la méthode susmentionnée :

- (1)** l'échéance moyenne pondérée applicable au principal selon l'échéancier pour les deux premières années du contrat est de 1,9 an;

(2) the yield on the closest maturities of federal government debt obligations of 1 year and 2 years are 3.0 and 3.5 per cent, respectively; therefore, using linear interpolation, the yield on a federal government debt obligation that has a maturity equal to the weighted average principal maturity of the payment schedule of the first two years of the contract is 3.45 per cent. This amount is calculated as follows:

$$3.0 + [(3.5 - 3.0) \times (1.9 - 1.0)] / (2.0 - 1.0);$$

$$= 3.0 + 0.45$$

$$= 3.45\%; \text{ and}$$

(3) the producer's contract rate of 6 per cent for the first two years of the loan is within 700 basis points of the 3.45 per cent yield on federal government debt obligations that have maturities equal to the 1.9-year weighted average principal maturity of the payment schedule of the first two years of the producer's loan contract; therefore, none of the producer's interest costs are considered to be non-allowable interest costs.

(2) le rendement des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus en durée, soit ceux à échéance de un an et de deux ans, s'élève respectivement à 3,0 pour cent et à 3,5 pour cent; ainsi, par interpolation linéaire, le rendement d'un titre d'emprunt du gouvernement fédéral ayant une échéance égale à l'échéance moyenne pondérée applicable au principal selon l'échéancier, pour les deux premières années du contrat, s'élève à 3,45 pour cent. Ce résultat est obtenu de la manière suivante :

$$3,0 + [(3,5 - 3,0) \times (1,9 - 1,0)] / (2,0 - 1,0);$$

$$= 3,0 + 0,45$$

$$= 3,45 \%;$$

(3) le taux d'intérêt de 6 pour cent stipulé dans le contrat du producteur pour les deux premières années du prêt se situe en deçà de 700 points de base lorsqu'il est comparé au rendement de 3,45 pour cent des titres d'emprunt du gouvernement fédéral dont l'échéance est égale à l'échéance moyenne pondérée applicable au principal selon l'échéancier, pour les deux premières années du contrat de prêt du producteur, soit 1,9 an; par conséquent, aucune partie des frais d'intérêt du producteur n'est considérée comme frais d'intérêt non admissibles pour l'application de la définition de cette expression.

Beginning of Year	Principal Balance	Interest Rate (%)	Interest Payment	Principal Payment	Payment Schedule	Weighted Principal Payment
1	\$1,000,000.00	6.00	\$60,000.00	\$75,867.96	\$135,867.96	
2	924,132.04	6.00	55,447.92	80,420.04	135,867.96	
3	843,712.01	8.00	67,496.96	79,321.38	146,818.34	\$ 79,321.38
4	764,390.62	8.00	61,151.25	85,667.09	146,818.34	1,528,781.24
						\$1,608,102.62

Début de l'année	Solde du principal	Taux d'intérêt %	Paiement d'intérêt	Paiement de principal	Selon échéancier	Paiement de principal pondéré
1	1 000 000,00 \$	6,00	60 000,00 \$	75 867,96 \$	135 867,96 \$	
2	924 132,04	6,00	55 447,92	80 420,04	135 867,96	
3	843 712,01	8,00	67 496,96	79 321,38	146 818,34	79 321,38 \$
4	764 390,62	8,00	61 151,25	85 667,09	146 818,34	1 528 781,24
						1 608 102,62 \$

Weighted Average Principal Maturity

$$\$1,608,102.62 / \$843,712.01 = 1.905985 \text{ or } 1.9 \text{ years}$$

By applying the above method:

(1) the weighted average principal maturity of the payment schedule under the first two years of the contract is 1.9 years;

(2) the federal government debt obligations that are nearest in maturities to the weighted average principal maturity of the contract are 1- and 2-year maturities, and the yields on them are 3.0 and 3.5 per cent, respectively; therefore, using linear interpolation, the yield on a federal government debt obligation that has a maturity equal to the weighted average principal maturity of the payment schedule of the first two years of the contract is 3.45 per cent. This amount is calculated as follows:

$$3.0 + [(3.5 - 3.0) \times (1.9 - 1.0)] / (2.0 - 1.0);$$

$$= 3.0 + 0.45$$

Échéance moyenne pondérée applicable au principal

$$1\ 608\ 102,62\ \$ / 843\ 712,01\ \$ = 1,905985 \text{ ou } 1,9 \text{ an}$$

Par suite de l'application de la méthode susmentionnée :

(1) l'échéance moyenne pondérée applicable au principal selon l'échéancier, pour les deux premières années du contrat, est de 1,9 an;

(2) les titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus, en durée, de l'échéance moyenne pondérée applicable au principal du contrat sont ceux à échéance de un an et de deux ans, et leur rendement s'élève respectivement à 3,0 pour cent et à 3,5 pour cent; ainsi, par interpolation linéaire, le rendement d'un titre d'emprunt du gouvernement fédéral ayant une échéance égale à l'échéance moyenne pondérée applicable au principal selon l'échéancier, pour les deux premières années du contrat, est de 3,45 pour cent. Ce montant est obtenu de la manière suivante :

$$3,0 + [(3,5 - 3,0) \times (1,9 - 1,0)] / (2,0 - 1,0)]$$

= 3.45%

(3) the producer's contract interest rate, for the third and fourth years of the loan, of 8 per cent is within 700 basis points of the 3.45 per cent yield on federal government debt obligations that have maturities equal to the 1.9-year weighted average principal maturity of the payment schedule under the third and fourth years of the producer's loan contract; therefore, none of the producer's interest costs are considered to be non-allowable interest costs for purposes of the definition **non-allowable interest costs**.

SOR/95-382, s. 2.

= 3,0 + 0,45

= 3,45 %;

(3) le taux d'intérêt de 8 pour cent stipulé dans le contrat du producteur pour les troisième et quatrième années du prêt se situe en deçà de 700 points de base lorsqu'il est comparé au rendement de 3,45 pour cent des titres d'emprunt du gouvernement fédéral dont l'échéance est égale à l'échéance moyenne pondérée applicable au principal selon l'échéancier, pour les troisième et quatrième années du contrat de prêt du producteur, soit 1,9 an; par conséquent, aucune partie des frais d'intérêt du producteur n'est considérée comme frais d'intérêt non admissibles pour l'application de la définition de cette expression.

DORS/95-382, art. 2.

SCHEDULE XII

Generally Accepted Accounting Principles

1 Generally Accepted Accounting Principles means the recognized consensus or substantial authoritative support in the territory of a NAFTA country with respect to the recording of revenues, expenses, costs, assets and liabilities, disclosure of information and preparation of financial statements. These standards may be broad guidelines of general application as well as detailed standards, practices and procedures.

2 For purposes of Generally Accepted Accounting Principles, the recognized consensus or authoritative support are referred to or set out in the following publications:

(a) with respect to the territory of Canada, *The Canadian Institute of Chartered Accountants Handbook*, as updated from time to time;

(b) with respect to the territory of Mexico, *Los Principios de Contabilidad Generalmente Aceptados*, issued by the *Instituto Mexicano de Contadores Públicos A.C. (IMCP)*, including the *boletines complementarios*, as updated from time to time; and

(c) with respect to the territory of the United States,

(i) the following publications of the American Institute of Certified Public Accountants (AICPA), as updated from time to time:

(A) *AICPA Professional Standards*,

(B) *Committee on Accounting Procedure Accounting Research Bulletins*,

(C) *Accounting Principles Board Opinions and Statements*,

(D) *APB Accounting and Auditing Guides*,

(E) *AICPA Statements of Position*, and

(F) *AICPA Issues Papers and Practice Bulletins*,

(ii) the following publications of the Financial Accounting Standards Board (FASB), as updated from time to time:

(A) *FASB Accounting Standards and Interpretations*,

(B) *FASB Technical Bulletins*, and

(C) *FASB Concepts Statements*.

SOR/95-382, s. 2.

ANNEXE XII

Principes comptables généralement reconnus

1 Les principes comptables généralement reconnus sont les normes qui, à l'intérieur du territoire d'un pays ALÉNA, font l'objet d'un consensus reconnu ou d'une large adhésion en ce qui concerne l'inscription des recettes, des dépenses, des coûts, de l'actif et du passif, la divulgation des renseignements ainsi que l'établissement des états financiers. Il peut s'agir de grands principes directeurs d'application générale ou de normes, pratiques et procédures détaillées.

2 Le consensus ou les textes faisant autorité auxquels sont attribuables les principes comptables généralement reconnus sont les suivants :

a) pour le territoire du Canada, le *Manuel de l'Institut canadien des comptables agréés* et ses mises à jour;

b) pour le territoire du Mexique, *Los Principios de Contabilidad Generalmente Aceptados*, publiés par l'*Instituto Mexicano de Contadores Públicos A.C. (IMCP)*, y compris les *boletines complementarios* et leurs mises à jour;

c) pour le territoire des États-Unis :

(i) les publications suivantes de l'American Institute of Certified Public Accountants (AICPA) et leurs mises à jour :

(A) *AICPA Professional Standards*,

(B) *Committee on Accounting Procedure Accounting Research Bulletins*,

(C) *Accounting Principles Board Opinions and Statements*,

(D) *APB Accounting and Auditing Guides*,

(E) *AICPA Statements of Position*,

(F) *AICPA Issues Papers and Practice Bulletins*,

(ii) les publications suivantes du Financial Accounting Standards Board (FASB) et leurs mises à jour :

(A) *FASB Accounting Standards and Interpretations*,

(B) *FASB Technical Bulletins*,

(C) *FASB Concepts Statements*.

DORS/95-382, art. 2.