

Annex 4.1

- (b) 20% where the net cost method is used.
- 87.05-87.06 A change to heading 87.05 through 87.06 from any other heading, including another heading within that group, provided there is a regional value content of not less than 20% under the net cost method.
- 87.07 A change to heading 87.07 from any other chapter; or

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:

 - (a) 30% where the transaction value method is used; or
 - (b) 20% where the net cost method is used.
- 8708.10-8708.95 A change to subheading 8708.10 through 8708.95 from any other heading; or

A change to any one of subheading 8708.10 through 8708.95 from within that subheading or 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 30% under the net cost method.
- 8708.99 A change to subheading 8708.99 from any other heading; or

A change to subheading 8708.99 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 30% under the net cost method.
- 8709.11-8709.19 A change to subheading 8709.11 through 8709.19 from any other heading; or

A change to subheading 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 35% under the transaction value method.
- 8709.90 A change to subheading 8709.90 from any other heading.
- 87.10 A change to heading 87.10 from any other heading.
- 87.11-87.12 A change to heading 87.11 through 87.12 from any other heading, including another heading within that group, except from heading 87.14; or