

Annex 4.1

Section XVII

**Vehicles, Aircraft, Vessels and Associated Transport Equipment
(Chapters 86-89)**

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**

86.01-86.06

A change to heading 86.01 through 86.06 from any other heading,
including another heading within that group, except from heading 86.07;
or

A change to heading 86.01 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 35% under the transaction value method.

86.07-86.09

A change to heading 86.07 through 86.09 from any other heading,
including another heading within that group.

Chapter 87

**Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts
and Accessories Thereof**

87.01

A change to heading 87.01 from any other heading, provided there is a
regional value content of not less than 20% under the net cost method.

87.02

A change to heading 87.02 from any other heading, 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.

8703.10

A change to subheading 8703.10 from any other heading, provided there
is a regional value content of not less than:

- (a) 35% where the transaction value method is used; or
- (b) 25% where the net cost method is used.

8703.21-8703.90

A change to subheading 8703.21 through 8703.90 from any other
heading, provided there is a regional value content of not less than 20%
under the net cost method.

87.04

A change to heading 87.04 from any other heading, provided there is a
regional value content of not less than:

- (a) 30% where the transaction value method is used; or