(g) "generally accepted accounting principles" means the recognised consensus or substantial authoritative support within the customs territory of a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application or detailed practices and procedures;

(h) "importer" means a person who imports products into the customs territory of the importing Party;

(i) "material" means a product that is used in the production of another product;

(j) "non-originating material" means a material which does not qualify as an originating product under this Annex;

(k) "preferential tariff treatment" means the rate of customs duties applicable to originating products of a Party in accordance with paragraph 1 of Article 15; and

(l) "production" means a method of obtaining products including manufacturing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

Section 2
Concept of "Originating Products"

Article II
Originating Products

For the purposes of this Agreement, the following products shall be considered as originating products of a Party:

(a) products wholly obtained in the customs territory of the Party, as defined in Article III of this Annex;

(b) products obtained in the customs territory of the Party using non-originating materials, provided that such materials have undergone sufficient working or processing in the customs territory of the Party within the meaning of Article IV of this Annex; and

(c) products obtained in the customs territory of the Party exclusively from materials that qualify as originating products of the Party pursuant to this Annex.

Article III
Wholly Obtained Products

For the purposes of subparagraph (a) of Article II of this Annex, the following shall be considered as wholly obtained in the customs territory of a Party:

(a) live animals born and raised in the customs territory of the Party;

(b) animals obtained by hunting, trapping, fishing, gathering or capturing in the customs territory of the Party;

(c) products obtained from live animals in the customs territory of the Party;