2. A product assembled in the customs territory of a Party from unassembled or disassembled materials, which were imported into the customs territory of the Party and classified as an assembled product pursuant to Rule 2(a) of the General Rules for the interpretation of the Harmonized System, shall be considered as an originating product of the Party, provided that it would have satisfied the applicable requirements of the relevant provisions of Articles II to VIII of this Annex if each of the non-originating materials among the unassembled or disassembled materials had been imported into the customs territory of the Party separately and not in an unassembled or disassembled form.

Article X
Accessories, Spare Parts and Tools

1. In determining whether all the non-originating materials used in the production of a product have undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Appendix 1 to this Annex, accessories, spare parts or tools delivered with the product and that form part of its standard accessories, spare parts or tools, shall be disregarded, provided that:

(a) the accessories, spare parts or tools are not invoiced separately from the product, whether or not they are separately described in the invoice; and

(b) the quantities and value of the accessories, spare parts or tools are customary for the product.

2. In calculating the value of non-originating materials used in the production of a product, accessories, spare parts or tools shall be considered as materials of the product.

Article XI
Neutral Elements

In order to determine whether a product qualifies as an originating product of a Party, it shall not be necessary to determine the origin of the following elements used in its production:

(a) fuel and energy;

(b) plant and equipment;

(c) machines, tools, dies and moulds; and

(d) any other materials that are not physically incorporated or which are not intended to enter into the final composition of the product.

Article XII
Accounting Segregation

1. Where identical and interchangeable originating and non-originating products are used as materials in the production of another product, those products shall be physically segregated during storage.

2. For the purposes of this Article, "identical and interchangeable originating and non-originating products" means originating products of a Party and non-originating products used as materials being of the same kind and commercial quality, having the same technical and physical characteristics, and which, once they are incorporated into another product, cannot be distinguished from one another for origin purposes by virtue of any markings or other means.

3. A producer having considerable costs or technical difficulties in keeping separate stocks of identical and interchangeable originating and non-originating products used in the production of a product may use the so-called "accounting segregation" method for managing stocks.