The Parties reaffirm that, as is provided for in Article 9 of this Agreement, any commitments of the Parties under this Chapter shall not affect the commitments of the Parties under the Agreement on Comprehensive Economic Partnership among Japan and Member States of the Association of Southeast Asian Nations.

Chapter 3
Rules of Origin

Article 23
Definitions

For the purposes of this Chapter, the term:

(a) "exporter" means a natural or juridical person located in an exporting Party who exports a good from the exporting Party;

(b) "factory ships of the Party" or "vessels of the Party" respectively means factory ships or vessels:

(i) which are registered in the Party;

(ii) which sail under the flag of the Party;

(iii) which are owned to an extent of at least 50 percent by nationals of the Parties, or by a juridical person with its head office in either Party, of which the representatives, chairman of the board of directors, and the majority of the members of such board are nationals of the Parties, and of which at least 50 percent of the equity interest is owned by nationals or juridical persons of the Parties; and

(iv) of which at least 75 percent of the total of the master, officers, and crew are nationals of the Parties or non-Parties which are Member States of the Association of Southeast Asian Nations (hereinafter referred to in this Agreement as "ASEAN");

(c) "generally accepted accounting principles" means the recognized consensus or substantial authoritative support in a Party, with respect to the recording of revenues, expenses, costs, assets, and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices, and procedures;

(d) "good" means any merchandise, product, article, or material;

(e) "identical and interchangeable materials" means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the good cannot be distinguished from one another for origin purposes by virtue of any markings;

(f) "importer" means a natural or juridical person who imports a good into the importing Party;

(g) "materials" means any matter or substance used or consumed in the production of a good, physically incorporated into a good, or used in the production of another good;

(h) "originating good" or "originating material" means a good or material that qualifies as originating in accordance with the provisions of this Chapter;

(i) "packing materials and containers for transportation and shipment" means the goods used to protect a good during its transportation and shipment, different from those containers or materials used for its retail sale;

(j) "preferential tariff treatment" means the rate of customs duties applicable to an originating good of the exporting Party in accordance with paragraph 1 of Article 16; and

(k) "production" means methods of obtaining a good including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, processing, or assembling.

Article 24
Originating Goods

For the purposes of this Agreement, a good shall qualify as an originating good of a Party if it:

(a) is wholly obtained or produced entirely in the Party as provided for in Article 25;

(b) satisfies the requirements of Article 26 when using non-originating materials; or

(c) is produced entirely in the Party exclusively from originating materials of the Party,

and meets all other applicable requirements of this Chapter.