第明三治種郵便物認可

(b) the quantities and value of the accessories, spare parts, tools, and instructional or other information materials are customary for the good.

2. If a good is subject to an LVC-based rule of origin, the value of the accessories, spare parts, tools, and instructional or other information materials shall be taken into account as the value of the originating or non-originating materials, as the case may be, in calculating the LVC of the good.

Article 34
Indirect Materials

1. Indirect materials shall be treated as originating materials regardless of where they are produced.

2. For the purposes of this Article, the term "indirect materials" means goods used in the production, testing, or inspection of a good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

(a) fuel and energy;

(b) tools, dies, and moulds;

(c) spare parts and materials used in the maintenance of equipment and buildings;

(d) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings;

(e) gloves, glasses, footwear, clothing, safety equipment, and supplies;

(f) equipment, devices, and supplies used for testing or inspecting the good;

(g) catalysts and solvents; and

(h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

Article 35
Identical and Interchangeable Materials

The determination of whether identical and interchangeable materials are originating materials shall be made by the use of generally accepted accounting principles of stock control applicable, or those of inventory management practiced, in the exporting Party.

Article 36
Operational Certification Procedures

The operational certification procedures, as set out in Annex 3, shall apply with respect to procedures regarding certificate of origin and related matters.

Article 37
Sub-Committee on Rules of Origin

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Rules of Origin (hereinafter referred to in this Article as "the Sub-Committee") shall be established pursuant to Article 11.

2. The functions of the Sub-Committee shall be:

(a) reviewing and making appropriate recommendations, as needed, to the Joint Committee on:

(i) the implementation and operation of this Chapter;

(ii) any amendments to Annex 2 and Attachment to Annex 3, proposed by either Party; and

(iii) the Implementing Regulations referred to in Rule 11 of Annex 3;

(b) considering any other matter related to this Chapter, as the Parties may agree;

(c) reporting the findings of the Sub-Committee to the Joint Committee; and

(d) carrying out other functions as may be delegated by the Joint Committee pursuant to Article 11.

3. The Sub-committee shall be composed of representatives of the Governments of the Parties, and may invite representatives of relevant entities other than the Governments of the Parties with necessary expertise relevant to the issues to be discussed, upon agreement of the Parties.

4. The Sub-Committee shall meet at such time and venue as may be agreed by the Parties.

Chapter 4
Customs Procedures

Article 38
Scope