(d) the term "Generally Accepted Accounting Principles" means the recognised consensus or substantial authoritative support within 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 as well as detailed practices and procedures;

(e) the term "good" means any merchandise, product, article or material;

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

(g) the term "indirect materials" means goods used in the production, testing or inspection of another 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 another good, including:

(i) fuel and energy;

(ii) tools, dies and moulds;

(iii) spare parts and goods used in the maintenance of equipment and buildings;

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

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

(vi) equipment, devices and supplies used for testing or inspection;

(vii) catalysts and solvents; and

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

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

(i) the term "non-originating material" means any materials whose country of origin is other than the Parties (imported non-originating) and any material whose origin cannot be determined (undetermined origin) under this Chapter;

(j) the term "originating material" means any material that qualifies as originating under this Chapter; and

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

Article 27
Originating Goods

Except as otherwise provided for in this Agreement, a good shall qualify as an originating good of a Party where:

(a) the good is wholly obtained or produced entirely in the Party, as provided for in Article 28; or

(b) the good is not wholly obtained or produced in the Party, provided that the good satisfies the requirements of Article 29.