Article 38
Accessories, Spare Parts, Tools and Instructional or Other Information Materials

1. In determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation, accessories, spare parts, tools and instructional or other information materials delivered with the good that form part of the good's standard accessories, spare parts, tools and instructional or other information materials, shall be disregarded, provided that:

(a) the accessories, spare parts, tools and instructional or other information materials are not invoiced separately from the good, without regard to whether they are separately described in the invoice; and

(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 a qualifying value content requirement, the value of the accessories, spare parts, tools and instructional or other information materials shall be taken into account as the value of originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 39
Packing and Packaging Materials and Containers

1. Packing materials and containers for shipment that are used to protect a good during transportation shall not be taken into account in determining whether the good qualifies as an originating good of a Party.

2. With respect to packaging materials and containers that are used for retail sale of a good:

(a) such packaging materials and containers shall be disregarded in determining whether the good qualifies as an originating good of a Party, if they are classified with the good pursuant to Rule 5 of the General Rules for the Interpretation of the Harmonized System; and

(b) if the good is subject to a qualifying value content requirement, the value of such packaging materials and containers shall be taken into account as the value of originating materials of a Party where the good is produced or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 40
Operational Certification Procedures

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

Article 41
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 on the date of entry into force of this Agreement.

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

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

(i) the implementation and operation of this Chapter;

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

(iii) the Implementing Procedures referred to in Section 11 of Annex 3;