Note 2: For the purposes of this paragraph, the "transaction value" means the price actually paid or payable for a material with respect to a transaction of the producer of the material.

4. The Agreement on Customs Valuation shall apply, *mutatis mutandis*, for the purposes of calculating the value of a good or non-originating material referred to in subparagraphs 2(b) and 3(b).

5. For the purposes of this Article, the value of a non-originating material used in the production of a good in a Party shall not include the value of non-originating materials used in the production of originating materials of the Party which are used in the production of the good.

Article 42
Non-Qualifying Operations

1. A good shall not be considered to be an originating good of a Party merely by reason of:

(a) operations to ensure the preservation of goods in good condition during transport and storage (such as drying, freezing, keeping in brine) and other similar operations;

(b) changes of packaging and breaking-up and assembly of packages;

(c) placing in bottles, cases, boxes and other packaging operations, including packing, unpacking or repacking operations for retail sale purposes;

(d) disassembly;

(e) collection of parts and components classified as a good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;

(f) mere making-up of sets of articles; or

(g) any combination of operations referred to in subparagraphs (a) through (f).

2. Paragraph 1 shall prevail over the product specific rules set out in Annex 3.

Article 43
Accumulation

For the purposes of determining whether a good is an originating good of a Party:

(a) an originating good of the other Party which is used as a material in the production of the good in the former Party may be considered as an originating material of the former Party;

(b) the production in the other Party may be considered as that in the former Party; and

(c) the production carried out at different stages by one or more producers within the Party or in the other Party may be taken into account, when the good is produced using non-originating materials,

provided that such good has undergone its last production process in the exporting Party and such production process goes beyond the operations provided for in Article 42.

Article 44
De Minimis

1. A good that does not satisfy a change in tariff classification requirement set out in Annex 3 shall be considered as an originating good of a Party if:

(a) in the case of a good classified under Chapter 1, 4 through 15, or 17 through 24 of the Harmonized System, the total value of non-originating materials used in the production of the good that have not undergone the required change in tariff classification does not exceed 10 percent of the FOB value of the good, determined pursuant to Article 41, and the non-originating material used in the production of the good is provided for in a subheading which is different from that of the good for which the origin is being determined under this Article;

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