Article 47
Sets

1. Sets classified pursuant to Rule 3 of the General Rules for the Interpretation of the Harmonized System and goods specifically described as sets in the nomenclature of the Harmonized System shall qualify as originating goods of a Party, where every good contained in the set qualifies as originating under this Chapter.

2. Notwithstanding paragraph 1, a set shall be considered as an originating good, if the value of all non-originating goods used in the set does not exceed 10 percent of the FOB value of the set determined pursuant to Article 41, and such set satisfies all other applicable requirements of this Chapter.

3. Provisions of this Article shall prevail over the product specific rules set out in Annex 3.

Article 48
Accessories, Spare Parts and Tools

Accessories, spare parts or tools delivered with a good at the time of importation that form part of the good's standard accessories, spare parts or tools:

(a) shall be disregarded in determining whether all the non-originating materials used in the production of a good have undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 3; and

(b) shall be considered as originating or non-originating materials, as the case may be, used in the production of the good in calculating the qualifying value content of the good,

provided that the accessories, spare parts or tools are not invoiced separately from the good, whether or not they are separately described in the invoice; and that the quantities and value of the accessories, spare parts or tools are customary for the good.

Article 49
Packaging Materials and Containers for Retail Sale

1. Packaging materials and containers for retail sale, which are classified with the good, pursuant to Rule 5 of the General Rules for the Interpretation of the Harmonized System, shall be disregarded in determining the origin of the good, provided that:

(a) the good is wholly obtained or entirely produced as defined in subparagraph (a) of Article 39;

(b) the good is produced exclusively from originating materials, as defined in subparagraph (b) of Article 39; or

(c) the good has undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 3.

2. If a good is subject to a qualifying value content requirement, packaging materials and containers used for retail sale shall be considered as originating or non-originating materials of the good, as the case may be.

Article 50
Packing Materials and Containers for Shipment

Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining the origin of the good.

Article 51
Indirect Materials

In order to determine whether a good qualifies as an originating good of a Party, it shall not be necessary to determine the origin of the following elements used in its production:

(a) fuel and energy;

(b) tools, dies and molds;