(i) a plant or plant good, grown, cultivated, harvested, picked, or gathered there;

(ii) a live animal, other than that falling under chapter 3, born and raised there;

(iii) a good obtained there from a live animal, other than that falling under chapter 3;

(iv) an animal, other than that falling under chapter 3, obtained by hunting, trapping, fishing, gathering, or capturing there;

(v) a mineral or other naturally occurring substance, not included in subparagraphs (i) through (iv), extracted or taken from there; and

(vi) a good produced there, exclusively from goods referred to in subparagraphs (i) through (v), or from their derivatives.

3. (a) Except as provided in subparagraph (c), Japan shall provide that a good that contains non-originating materials that do not satisfy the applicable change in tariff classification requirement specified in Sub-Sections 2 and 3 for the good is nonetheless an originating good if the value of all those materials does not exceed 10 percent of the value of the good and the good meets all the other applicable requirements of this Section.

(b) Subparagraph (a) applies only when using a non-originating material in the production of another good.

(c) Subparagraph (a) does not apply to:

(i) non-originating materials of headings 04.01 through 04.06, or non-originating dairy preparations containing over 10 percent by dry weight of milk solids of subheading 1901.90 or 2106.90, used in the production of a good of headings 04.01 through 04.06 other than a good of subheadings 0402.10 through 0402.29 or 0406.30 (for greater certainty, milk powder of subheadings 0402.10 through 0402.29, and processed cheese of subheading 0406.30, that are originating as a result of the application of the 10 percent *de minimis* allowance in subparagraph (a), shall be an originating material when used in the production of any good of headings 04.01 through 04.06 as referred to in this subparagraph or the goods listed in subparagraph (ii));

(ii) non-originating materials of headings 04.01 through 04.06, or non-originating dairy preparations containing over 10 percent by dry weight of milk solids of subheading 1901.90, used in the production of the following goods:

(A) infant preparations containing over 10 percent by dry weight of milk solids of subheading 1901.10;

(B) mixes and doughs, containing over 25 percent by dry weight of butterfat, not put up for retail sale of subheading 1901.20;

(C) dairy preparations containing over 10 percent by dry weight of milk solids of subheading 1901.90 or 2106.90;

(D) goods of heading 21.05;

(E) beverages containing milk of subheading 2202.91 or 2202.99; or

(F) animal feeds containing over 10 percent by dry weight of milk solids of subheading 2309.90;

(iii) non-originating materials of heading 08.05 or subheadings 2009.11 through 2009.39, used in the production of a good of subheadings 2009.11 through 2009.39 or a fruit or vegetable juice of any single fruit or vegetable, fortified with minerals or vitamins, concentrated or unconcentrated, of subheading 2106.90, 2202.91, or 2202.99;

(iv) non-originating materials of chapter 15, used in the production of a good of heading 15.07, 15.08, 15.12, or 15.14; or

(v) non-originating peaches, pears, or apricots of chapter 8 or 20, used in the production of a good of heading 20.08.

4. Japan shall provide that a fungible good or material is treated as originating based on the:

(a) physical segregation of each fungible good or material; or

(b) use of any inventory management method recognized in the Generally Accepted Accounting Principles if the fungible good or material is commingled, provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

5. (a) Japan shall provide that, in determining whether a good is wholly obtained, or satisfies a change in tariff classification requirement as set out in Sub-Sections 2 and 3, accessories, spare parts, tools, and instructional or other information materials, as described in subparagraph (c), are to be disregarded.