(c) simple[4] processes, consisting of sifting, screening, sorting, classifying, sharpening, cutting, slitting, grinding, bending, coiling, or uncoiling;

(d) affixing or printing of marks, labels, logos, or other like distinguishing signs on goods or their packaging;

(e) mere dilution with water or another substance that does not materially alter the characteristics of the good;

(f) disassembly of products into parts;

(g) slaughtering[5] of animals;

(h) simple painting and polishing operations;

(i) simple peeling, stoning, or shelling;

(j) simple mixing of goods, whether or not of different kinds; or

(k) any combination of two or more operations referred to in subparagraphs (a) through (j).

6. Notwithstanding paragraphs 1 and 4, the importing Party shall allow an importer to make a claim for preferential tariff treatment at either:

(a) the highest rate of customs duty that the importing Party applies to the same originating good from any of the Parties contributing originating materials used in the production of such good, provided that the importer is able to prove such a claim. For greater certainty, originating materials refer only to those originating materials taken into account in the claim for originating status of the final good; or

(b) the highest rate of customs duty that the importing Party applies to the same originating good from any of the Parties.

[4] For the purposes of this paragraph, “simple” describes an activity which does not need special skills, or machines, apparatus, or equipment especially produced or installed for carrying out the activity.

[5] For the purposes of this paragraph, “slaughtering” means the mere killing of animals.

7. Notwithstanding Article 20.8 (General Review), the Parties shall commence a review of this Article within two years of the date of entry into force of this Agreement and, thereafter, every three years or as agreed among the Parties to reduce or eliminate the requirements of this Article and the number of tariff lines and conditions provided in a Party’s Appendix to its Schedule in Annex I (Schedules of Tariff Commitments).

8. Notwithstanding paragraph 7, with respect to its Appendix to its Schedule in Annex I (Schedules of Tariff Commitments), a Party reserves the right to make amendments to its Appendix, including the additional requirement in this Appendix, in case of accession by another State or separate customs territory to this Agreement. Such amendments shall be subject to the agreement of all Parties and shall enter into force in accordance with Article 20.4 (Amendments) and Article 20.9 (Accession).

Article 2.7: Classification of Goods

The classification of goods in trade among the Parties shall be in conformity with the Harmonized System.

Article 2.8: Customs Valuation

For the purposes of determining the customs value of goods traded among the Parties, Article VII of GATT 1994, and Part I and the Interpretative Notes of Annex I of the Customs Valuation Agreement shall apply, *mutatis mutandis*.

Article 2.9: Goods in Transit

Each Party shall continue to facilitate customs clearance of goods in transit from or to another Party in accordance with paragraph 3 of Article V of GATT 1994 and the relevant provisions of the Trade Facilitation Agreement.

Article 2.10: Temporary Admission of Goods

1. Each Party shall allow, as provided for in its laws and regulations, goods to be brought into its customs territory conditionally