goods or materials or, where commingled, by the use of an inventory management method which is recognised in the Generally Accepted Accounting Principles of the exporting Party, and should be used throughout the fiscal year.

Article 3.12: Materials Used in Production

If a non-originating material undergoes further production such that it satisfies the requirements of this Chapter, the material shall be treated as originating when determining the originating status of the subsequently produced good, regardless of whether that material was produced by the producer of the good.

Article 3.13: Unit of Qualification

1. The unit of qualification for the application of this Chapter shall be the particular good which is considered as the basic unit when determining classification under the Harmonized System.

2. When a consignment consists of a number of identical goods classified under a single tariff line, each good shall be individually taken into account in determining whether it qualifies as an originating good.

Article 3.14: Treatment for Certain Goods

The Parties and signatory States shall enter into discussions on the treatment for certain goods under this Chapter upon the request of a Party and conclude such discussions within three years from the start of the discussions. The treatment for certain goods under this Chapter shall be subject to agreement of all the Parties and signatory States by consensus.

Article 3.15: Direct Consignment

1. An originating good shall retain its originating status as determined under Article 3.2 (Originating Goods) if the following conditions have been met:

   (a) the good has been transported directly from an exporting Party to an importing Party; or

   (b) the good has been transported through one or more Parties other than the exporting Party and the importing Party (hereinafter referred to as “intermediate Parties” in this Article), or non-Parties, provided that the good:

      (i) has not undergone any further processing in the intermediate Parties or the non-Parties, except for logistics activities such as unloading, reloading, storing, or any other operations necessary to preserve it in good condition or to transport it to the importing Party; and

      (ii) remains under the control of the customs authorities in the intermediate Parties or the non-Parties.

2. Compliance with subparagraph 1(b) shall be evidenced by presenting the customs authorities of the importing Party either with customs documents of the intermediate Parties or the non-Parties, or with any other appropriate documentation on request of the customs authorities of the importing Party.

3. Appropriate documentation referred to in paragraph 2 may include commercial shipping or freight documents such as airway bills, bills of lading, multimodal or combined transport documents, a copy of the original commercial invoice in respect of the good, financial records, a non-manipulation certificate, or other relevant supporting documents, as may be requested by the customs authorities of the importing Party.

SECTION B
OPERATIONAL CERTIFICATION PROCEDURES

Article 3.16: Proof of Origin

1. Any of the following shall be considered as a Proof of Origin:

   (a) a Certificate of Origin issued by an issuing body in accordance with Article 3.17 (Certificate of Origin);

   (b) a Declaration of Origin by an approved exporter in accordance with subparagraph 1(a) of Article 3.18 (Declaration of Origin); or