

CHAPTER THREE

RULES OF ORIGIN

Article 301: Originating Goods

Except as otherwise provided in this Chapter, a good shall originate in the territory of a Party where:

- (a) the good is wholly obtained or produced entirely in the territory of one or both of the Parties, as defined in Article 318;
- (b) the good fulfills the requirements set out for that good in Annex 301 as a result of production occurring entirely in the territory of one or both of the Parties;
- (c) the good is produced entirely in the territory of one or both of the Parties, exclusively from originating materials; or
- (d) except as provided in Annex 301 or except for a good of Chapters 01 through 21, headings 39.01 through 39.15 or Chapters 50 through 63 of the Harmonized System, the good is produced entirely in the territory of one or both of the Parties but one or more of the non-originating materials used in the production of the good cannot satisfy the requirements set out in Annex 301 because both the good and the non-originating materials are classified in the same subheading, or heading that is not further subdivided into subheadings, provided that the value of the non-originating materials classified as or with the good does not exceed 55 per cent of the transaction value of the good;

and the good satisfies all the other applicable requirements of this Chapter.

第三章

原产地规则

第301条：原产货物

除本章另有规定外，货物应在一缔约方领土内原产，且满足以下条件：

- (a) 该货物完全在一缔约方或双方领土内获得或生产，如第318条所定义；
- (b) 该货物因完全在一缔约方或双方领土内生产而符合附件301对该货物规定的要求；
- (c) 货物完全在一缔约方或双方领土内生产，且仅使用原产材料；或
- (d) 除附件301另有规定或协调制度第01章至第21章、税目39.01至39.15或第50章至第63章的货物外，货物完全在一缔约方或双方领土内生产，但生产过程中使用的一项或多项非原产材料因货物与非原产材料归入同一子目或未进一步细分的税目而无法满足附件301的要求，前提是归类为或与货物相同的非原产材料的价值不超过货物成交价格的55%；

且该货物满足本章所有其他适用要求。

Article 302: Minimal Operations

Except for sets or assortments of goods referred to in Article 310 or Annex 301, a good shall not be considered to be an originating good merely by reason of one or more of the following operations:

- (a) packaging, re-packaging or breaking up for retail sale of the good;
- (b) oiling, or applying anti-rust paint or protective coatings to the good;
- or
- (c) disassembly of the good into its parts.

Article 303: Value Test

1. Except as provided in paragraph 2, where the applicable rule of origin in Annex 301 for the tariff provision under which a good is classified specifies a value test, the value test shall be satisfied provided the value of non-originating materials used in the production of the good does not exceed a given percentage of the transaction value of the good.

2. For purposes of a good classified under headings 87.01 through 87.08, at the choice of an exporter or a producer of such good, the value test shall be satisfied provided the value of non-originating materials used in the production of the good does not exceed a given percentage of either the transaction value or the net cost of the good.

第302条：最小操作

除第310条或附件301所述成套或组合货物外，货物不得仅因下列一项或多项操作而被视为原产货物：

- (a) 货物的包装、重新包装或拆零零售；(b) 对货物上油、涂防锈漆或施加防护涂层；或(c) 将货物拆卸成其组成部分。

第303条：价值测试

1. 除第2款规定的情形外，若附件301中适用于货物所归类关税条款的原产地规则规定了价值测试，则当用于生产货物的非原产材料价值不超过货物成交价格的特定百分比时，即视为满足该价值测试要求。

2. 对于归入税目87.01至87.08的货物，根据出口商或该货物生产商的选择，只要用于生产该货物的非原产材料的价值不超过该货物成交价格或净成本的特定百分比，即视为满足价值测试。

3. The value of non-originating materials used by the producer in the production of a good shall not, for purposes of satisfying the value test under either paragraph 1 or 2, include the value of non-originating materials used to produce originating materials that are subsequently used in the production of the good.¹

4. For purposes of calculating the net cost of a good under paragraph 2, the producer of the good may:

- (a) calculate the total cost incurred with respect to all goods produced by that producer, subtract any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, as well as non-allowable interest costs that are included in the total cost of all such goods, and then reasonably allocate the resulting net cost of those goods to the good;
- (b) calculate the total cost incurred with respect to all goods produced by that producer, reasonably allocate the total cost to the good, and then subtract any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and non-allowable interest costs that are included in the portion of the total cost allocated to the good; or

¹ Paragraph 3 applies to intermediate materials. The “value of non-originating materials” in paragraphs 1 and 2 shall not include:
(i) the value of any non-originating materials used by another producer to produce an originating material that is subsequently acquired and used in the production of the good by the producer of the good, or
(ii) the value of non-originating materials used by the producer to produce an originating intermediate material.

3. 为满足第1款或第2款规定的价值测试，生产商在生产货物时使用的非原产材料的价值，不得包括用于生产随后被用于该货物生产的原产材料的非原产材料的价值。¹

4. 为根据第2款计算货物的净成本，该货物的生产商可：

- (a) 计算该生产商生产的所有货物产生的总成本，扣除包含在所有这些货物总成本中的任何销售推广、市场营销和售后服务成本、特许权使用费、运输和包装成本以及不可抵扣利息成本，然后将这些货物的净成本合理分配给该货物；
- (b) 计算该生产商生产的所有货物产生的总成本，将总成本合理分配到货物，然后从分配到货物的总成本部分中扣除任何销售推广、市场营销和售后服务成本、特许权使用费、运输和包装成本以及不可抵扣利息成本；或

¹ 第3款适用于中间材料。第1款和第2款中的“非原产材料价值”不应包括：(i) 其他生产商用于生产原产材料（随后被该货物生产商获取并用于生产该货物）的任何非原产材料的价值，或 (ii) 该生产商用于生产原产中间材料的非原产材料的价值。

- (c) reasonably allocate each cost that forms part of the total cost incurred with respect to the good so that the aggregate of these costs does not include any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, or non-allowable interest costs.²

Article 304: Value of Materials

1. For purposes of Articles 303 and 307, the value of non-originating materials, including non-originating component goods referred to in Article 310, shall be:

- (a) the transaction value or the customs value of the materials at the time of their importation into a Party, adjusted, if necessary, to include freight, insurance, packing and all other costs incurred in transporting the materials to the place of importation; or
- (b) in the case of domestic transactions, the value of the materials determined in accordance with the principles of the Customs Valuation Agreement in the same manner as international transactions, with such modifications as may be required by the circumstances.

2. Notwithstanding paragraph 1, the value of an intermediate material shall be:

- (a) the total cost incurred with respect to all goods produced by the producer of the good that can be reasonably allocated to that intermediate material; or

² For greater certainty, sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs included in the value of materials used in the production of the good shall not be subtracted out of the net cost in the calculation under paragraph 2.

- (c) 合理分配构成货物相关总成本的每项成本，使这些成本的总额不包含任何销售推广、市场营销和售后服务成本、特许权使用费、运输和包装成本或不可抵扣利息成本。²

第304条：材料价值

1. 就第303条和第307条而言，非原产材料的价值，包括第310条所述的非原产部件货物，应为：

- (a) 材料进口至一缔约方时的成交价格或完税价格，必要时调整以包括运费、保险、包装及运输材料至进口地的所有其他成本；或
- (b) 在国内交易的情况下，材料的价值应根据《海关估价协定》的原则，以与国际交易相同的方式确定，并根据情况作出必要调整。

2. 尽管有第1款的规定，中间材料的价值应为：

- (a) 生产商生产的所有货物所产生的总成本中可合理分配至该中间材料的成本；或

² 为更加明确起见，在生产货物过程中使用的材料价值中所包含的销售推广、市场营销和售后服务成本、特许权使用费、运输和包装成本以及不可抵扣利息成本，不得在第2款的计算中从净成本中扣除。

- (b) the sum of all costs that comprise the total cost incurred with respect to that intermediate material that can be reasonably allocated to that intermediate material.

Article 305: Intermediate Materials Used In Production

- 1. If a non-originating material satisfies the requirements set out in Article 301 in the territory of one or both of the Parties, the resulting good shall be considered as originating and no account shall be taken of the non-originating material contained therein when that good is used in the subsequent production of another good.
- 2. For purposes of determining the origin of a good, a producer of a good may designate any intermediate material as a material to be taken into account as an originating or non-originating material, as the case may be, in determining whether the good satisfies the applicable requirements of the rules of origin.

Article 306: Accumulation

- 1. For purposes of determining whether a good is an originating good, a good originating in the territory of one or both of the Parties shall be considered as originating in the territory of either of the Parties.
- 2. For purposes of determining whether a good is an originating good, the production of the good in the territory of one or both of the Parties by one or more producers shall, at the choice of the exporter or producer of the good for which preferential tariff treatment is claimed, be considered to have been performed in the territory of either of the Parties by that exporter or producer, provided that:
 - (a) all non-originating materials used in the production of the good satisfy the requirements set out in Annex 301 entirely in the territory of one or both of the Parties; and

- (b) 构成该中间材料总成本的所有成本中可合理分配至该中间材料的成本总和。

第305条：生产中使用的中间材料

- 1. 若一种非原产材料在一方或双方领土内满足第301条所列要求，则由此制成的货物应视为原产货物。当该货物用于另一货物的后续生产时，其中所含的非原产材料不予计入。
- 2. 为确定货物的原产地，货物生产商可指定任何中间材料作为原产材料或非原产材料（视情况而定）计入考量，以判定该货物是否符合原产地规则的适用要求。

第306条：累积

- 1. 为判定货物是否为原产货物，在一方或双方领土内原产的货物应视为任一方领土内的原产货物。
- 2. 为判定货物是否为原产货物，由一家或多家生产商在一方或双方领土内进行的货物生产，可根据申请优惠关税待遇的货物出口商或生产商的选择，视为由该出口商或生产商在任一方领土内完成，但须满足以下条件：
 - (a) 用于生产该货物的所有非原产材料完全在一方或双方缔约方领土内满足附件301规定的适用要求；且

(b) the good satisfies all other applicable requirements of this Chapter.

3. Subject to paragraph 4, where each Party has a trade agreement that, as contemplated by the WTO Agreement, concerns the establishment of a free trade area, with the same non-Party, the territory of the non-Party shall be deemed to form part of the territory of the free trade area established by this Agreement, for purposes of determining whether a good is an originating good under this Agreement.

4. A Party shall give effect to paragraph 3 only once provisions with effect equivalent to paragraph 3 are in force between each Party and the non-Party. The Parties may agree to limit such provisions to specified goods or to apply under specified conditions.

Article 307: De Minimis

1. Except as provided in paragraphs 2 through 4, a good shall be considered to be an originating good if the value of all non-originating materials used in the production of the good that do not undergo an applicable change in tariff classification set out in Annex 301 does not exceed 10 per cent of the transaction value of the good, provided that:

(a) if the rule of origin of Annex 301 applicable to the good contains a percentage for the maximum value of non-originating materials, the value of such non-originating materials shall be included in calculating the value of non-originating materials; and

(b) the good satisfies all other applicable requirements of this Chapter.

(b) 该货物满足本章所有其他适用要求。

3. 在遵守第4款的前提下，若每一缔约方与同一非缔约方签订了一项如《WTO协定》所设想的涉及建立自由贸易区的贸易协定，则该非缔约方的领土应被视为构成本协定所建立自由贸易区领土的一部分，以用于确定货物是否为本协定项下的原产货物。

4. 缔约方仅在每一缔约方与该非缔约方之间已实施具有与第3款等效效力的条款后，方可实施第3款。缔约方可同意将此类条款限于特定货物或在特定条件下适用。

第307条：微量允许

1. 除第2款至第4款另有规定外，若用于生产货物的所有非原产材料（未经历附件301所列适用的税则归类改变）的价值不超过该货物成交价格 的10%，则该货物应视为原产货物，但须满足以下条件：

(a) 若适用于该货物的附件301原产地规则规定了非原产材料的最高价值百分比，则此类非原产材料的价值应计入非原产材料价值的计算中；且

(b) 该货物满足本章所有其他适用要求。

2. Paragraph 1 does not apply to a non-originating material used in the production of a good of Chapters 01 through 21 of the Harmonized System unless the non-originating material is provided for in a different subheading from the good for which origin is being determined under this Article. Nevertheless, paragraph 1 does apply when the good and the non-originating material are classified in the same subheading, provided that the material is different from the good.

3. A good of Chapters 50 through 60 of the Harmonized System that does not originate because certain non-originating fibres or yarns used in the production of the good do not fulfil the requirements set out in Annex 301, shall nonetheless be considered an originating good if the total weight of all such fibres or yarns does not exceed 15 per cent of the total weight of that good.

4. A good of Chapters 61 through 63 of the Harmonized System that does not originate because certain non-originating fibres or yarns used in the production of the component of the good that determines the tariff classification of that good do not fulfil the requirements set out for that good in Annex 301, shall nonetheless be considered an originating good if the total weight of all such fibres or yarns in that component does not exceed 15 per cent of the total weight of that component.

Article 308: Fungible Goods and Materials

1. For purposes of determining whether a good is an originating good:
- (a) where originating and non-originating fungible materials are used in the production of a good, the determination of whether the materials are originating materials may be made in accordance with any of the inventory management methods recognized in, or otherwise accepted by, the Generally Accepted Accounting Principles of the Party in which the production is performed; and

2. 第1款不适用于生产协调制度第01章至第21章货物所用的非原产材料，除非该非原产材料与根据本条款确定原产地的货物分属不同子目。然而，若货物与非原产材料归入同一子目且材料与货物不同，则第1款仍适用。

3. 协调制度第50章至第60章的货物，若因生产过程中使用的某些非原产纤维或纱线不符合附件301规定的要求而不具备原产资格，只要所有此类纤维或纱线的总重量不超过该货物总重量的15%，仍应视为原产货物。

4. 协调制度第61章至第63章的货物，若因决定该货物税则归类的部件生产过程中使用的某些非原产纤维或纱线不符合附件301对该货物规定的要求而不具备原产资格，只要该部件中所有此类纤维或纱线的总重量不超过该部件总重量的15%，仍应视为原产货物。

第308条：可互换货物和材料

1. 为判定货物是否为原产货物：
- (a) 在生产货物时使用原产可互换材料和非原产可互换材料的，可依据生产所在缔约方公认会计原则认可或接受的任何库存管理方法，确定该材料是否为原产材料；以及

- (b) where originating and non-originating fungible goods are physically combined or mixed in inventory in a Party and exported in the same form to another Party, the determination of whether the good is an originating good may be made in accordance with any of the inventory management methods recognized in, or otherwise accepted by, the Generally Accepted Accounting Principles of the Party from which the good is exported.

2. A Party shall ensure that the person that selected an inventory management method pursuant to paragraph 1 for a particular fungible good or material continues to use such inventory management method for that fungible good or material throughout the fiscal year of that person.

Article 309: Indirect Materials

An indirect material shall be considered to be an originating material without regard to where it is produced.

Article 310: Sets or Assortments of Goods

Except as provided in Annex 301, a set or assortment of goods, as referred to in General Rule 3 of the Harmonized System, shall be considered as originating, provided that:

- (a) all the component goods, including packaging materials and containers, are originating; or

- (b) 在某一缔约方境内将原产货物和非原产货物以可互换形式进行物理混合或库存混合，并以相同形式出口至另一缔约方的，可依据出口货物缔约方公认会计原则认可或接受的任何库存管理方法，确定该货物是否为原产货物。

2. 缔约方应确保根据第1款为特定可替代货物或材料选择库存管理方法的个人，在该个人的财政年度内持续对该可替代货物或材料使用该库存管理方法。

第309条：间接材料

间接材料应被视为原产材料，而不考虑其生产地点。

第310条：成套或组合货物

除附件301另有规定外，协调制度总规则3所述成套或组合货物应视为原产，但须满足以下条件：

- (a) 所有组成货物，包括包装材料和容器，均为原产；或

- (b) where the set or assortment contains non-originating component goods, including packaging materials and containers, the value of the non-originating goods, including any non-originating packaging materials and containers for the set or assortment of goods, does not exceed 15 percent of the transaction value of the set or assortment of goods.

Article 311: Accessories, Spare Parts and Tools

Accessories, spare parts and tools delivered with a good that form part of the good's standard accessories, spare parts or tools, shall be considered as originating if the good is an originating good, and shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable requirements set out in Annex 301 provided that:

- (a) the accessories, spare parts and tools are not invoiced separately from the good, whether or not each is listed or detailed on the invoice; and
- (b) the quantities and value of such accessories, spare parts, or tools are customary for the good.

Article 312: Packaging Materials and Containers for Retail Sale

Except as provided for in Article 310, packaging materials and containers in which a good is packaged for retail sale shall be disregarded in determining:

- (a) whether all the non-originating materials undergo the applicable requirements set out in Annex 301; or

- (b) 若该套件或组合包含非原产部件货物（包括包装材料和容器），则非原产货物（包括该套件或组合货物所用任何非原产包装材料和容器）的价值不得超过该套件或组合货物成交价格的15%。

第311条：附件、备件和工具

随货物交付的附件、备件和工具，若构成货物标准配置的一部分，当该货物为原产货物时，此类物品应视为原产。在判定货物生产过程中使用的所有非原产材料是否满足附件301所列适用要求时，此类物品可不予考虑，但须满足以下条件：

- (a) 附件、备件和工具未与货物分开开具发票（无论发票上是否逐项列明）；且
- (b) 此类附件、备件或工具的数量和价值符合该货物的惯例。

第312条：零售用包装材料和容器

除第310条规定的情形外，用于货物零售包装的包装材料和容器在以下判定中不予考虑：

- (a) 是否所有非原产材料均符合附件301规定的适用要求；或

- (b) whether the good meets the requirements set out in subparagraphs (a) and (c) of Article 301.

Article 313: Packing Materials and Containers for Shipment

Packing materials, containers, pallets or similar articles, in which a good is packed for shipment shall be disregarded in determining whether that good is originating.

Article 314: Transit and Transshipment

An originating good that is exported from a Party shall maintain its originating status only if the good:

- (a) does not undergo further production or any other operation outside the territories of the Parties, other than unloading, reloading or any other operation necessary to preserve it in good condition or to transport the good to the territory of a Party; and
- (b) remains under customs control while outside the territories of the Parties.

Article 315: Interpretation and Application

For purposes of this Chapter:

- (a) the basis for tariff classification in this Chapter is the Harmonized System;

- (b) 货物是否符合第301条子段落(a)和(c)规定的要求。

第313条：运输用包装材料和容器

在确定货物是否为原产时，应忽略用于运输货物的包装材料、容器、托盘或类似物品。

第314条：过境和转运

从缔约方出口的原产货物，仅在满足以下条件时方可保留其原产资格：

- (a) 在缔约方领土之外未进行进一步生产或任何其他操作，但为保持货物良好状态或将其运输至缔约方领土所需的卸货、重新装载或其他操作除外；且
- (b) 在缔约方领土之外期间始终处于海关监管之下。

第315条：解释和适用

就本章而言：

- (a) 本章税则归类的基础是协调制度；

- (b) where applying subparagraph (d) of Article 301, the determination of whether a heading or subheading under the Harmonized System provides for both a good and the materials that are used in the production of the good shall be made on the basis of the nomenclature of the heading or subheading and the relevant Section or Chapter Notes, in accordance with the General Rules for the Interpretation of the Harmonized System; and
- (c) all costs referred to in this Chapter shall be recorded and maintained in accordance with the Generally Accepted Accounting Principles applicable in the territory of the Party in which the good is produced.

Article 316: Consultation and Modifications

- 1. The Parties shall consult regularly to ensure that this Chapter is administered effectively, uniformly, and consistently with the spirit and objectives of this Agreement, and shall cooperate in the administration of this Chapter in accordance with Chapter Four (Origin Procedures and Trade Facilitation).
- 2. A Party that considers that this Chapter requires modification to take into account developments in production processes, lack of supply of originating materials or other matters may submit a proposed modification along with supporting rationale and any studies to the other Party for consideration and appropriate action under Chapter Two (National Treatment and Market Access for Goods).

- (b) 在适用第301条(d)子段落时，应根据协调制度解释总规则，依据税目或子目的品目表及相关章节注释，判定协调制度下的税目或子目是否同时涵盖货物及用于生产该货物的材料；
- (c) 本章所述的所有成本应按照生产货物缔约方领土内适用的公认会计原则进行记录和保存。

第316条：磋商与修改

- 1. 缔约方应定期磋商，以确保本章得到有效、统一且符合本协定精神和目标的实施，并应根据第四章（原产地程序与贸易便利化）在本章实施过程中开展合作。
- 2. 如一缔约方认为本章需因生产工艺发展、原产材料供应短缺或其他事项而修改，可向另一缔约方提交拟议修改及支持理由和任何研究，供其根据第二章（货物的国民待遇与市场准入）审议并采取适当行动。

Article 317: Short Supply

- 1. For purposes of determining the origin of a good of Chapters 50 through 63 of the Harmonized System, at the request of an interested entity of a Party, a Party shall, to the extent possible within 45 days of receiving the request, temporarily allow fibre, yarn or fabric from a non-Party to be considered originating, if the Party determines, based on information it considers necessary that the fibre, yarn, or fabric is not available in commercial quantities in a timely manner in the territory of any Party. Each Party shall implement such short-supply allowances in accordance with its applicable legal procedures.
- 2. The Party receiving a request for a short supply allowance pursuant to paragraph 1 shall notify the other Party of the request to the extent possible within 10 days of receiving the request. A Party may decline to grant a short-supply allowance if the other Party does not also grant such an allowance.
- 3. The Committee on Trade in Goods shall establish procedures to guide the administration of the short-supply allowances referred to in paragraphs 1 and 2.

Article 318: Definitions

For purposes of this Chapter:

aquaculture means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding or protection from predators;

customs value means the value determined in accordance with the Customs Valuation Agreement;

第317条：短缺供应

- 1. 为确定协调制度第五十章至第六十三章货物的原产地，应一缔约方利害关系实体的请求，该缔约方应在收到请求后尽可能45天内，暂时允许将非缔约方的纤维、纱线或织物视为原产，前提是该缔约方根据其认为必要的信息确定，任何缔约方领土内均无法及时以商业数量获得该纤维、纱线或织物。每一缔约方应依照其适用法律程序实施此类短缺供应许可。
- 2. 根据第1款收到短缺供应许可请求的缔约方应在可能范围内于收到请求后10日内通知另一缔约方。若另一缔约方未同时授予此类许可，缔约方可拒绝授予短缺供应许可。
- 3. 货物贸易委员会应制定程序以指导第1款和第2款所述短缺供应许可的管理工作。

第318条：定义

就本章而言：

水产养殖指通过干预饲养或生长过程（如定期放养、投喂或防捕食）以提升产量，从种苗（包括卵、鱼苗、鱼种和幼虫）开始养殖水生生物的行为，所涉生物包括鱼类、软体动物、甲壳类动物、其他水生无脊椎动物及水生植物；

完税价格指根据海关估价协定确定的价值；

fungible goods or fungible materials means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

Generally Accepted Accounting Principles means the principles used in the territory of each Party, which provide substantial authorized support to the recording of income, costs, expenses, assets and liabilities involved in the disclosure of information and preparation of financial statements. These principles may be broad guidelines of general application, as well as those standards, practices and procedures normally employed in accounting;

good means any merchandise, product, article or material;

goods wholly obtained or produced entirely in the territory of one or both of the Parties means:

- (a) minerals and other non-living natural resources extracted in or taken from the territory of one or both of the Parties;
- (b) plants and plant products harvested or gathered in the territory of one or both of the Parties;
- (c) live animals born and raised in the territory of one or both of the Parties;
- (d) goods obtained from live animals in the territory of one or both of the Parties;
- (e) goods obtained from hunting, trapping, fishing or aquaculture in the territory of one or both of the Parties;

可替代货物或可替代材料指商业用途上可互换且性质基本相同的货物或材料；

公认会计原则指在每一缔约方领土内使用的原则，这些原则为信息披露和财务报表编制中涉及的收入、成本、费用、资产和负债的记录提供了实质性权威支持。这些原则可以是普遍适用的广泛指导方针，也可以是会计中通常采用的标准、惯例和程序；

货物指任何商品、产品、条款或材料；

完全在一方或双方领土内获得或生产的货物指：

- (a) 在一方或双方缔约方领土内提取或获取的矿物及其他非生物自然资源；
- (b) 在一方或双方缔约方领土内收获或采集的植物及植物产品；
- (c) 在一方或双方缔约方领土内出生并饲养的活体动物；
- (d) 在一方或双方缔约方领土内从活体动物获得的货物；
- (e) 在一方或双方缔约方领土内通过狩猎、诱捕、捕鱼或水产养殖获得的货物；

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|--|---|
| (f) goods (fish, shellfish and other marine life) taken from the sea, seabed or subsoil outside the territory of one or both of the Parties, by a vessel registered or recorded with a Party, or leased or chartered by an enterprise established in the territory of a Party, and entitled to fly its flag, or listed with a Party; | (f) 由一方缔约方注册或记录的船舶，或由一方缔约方领土内设立的企业租赁或包租，并有权悬挂其旗帜，或与一方列明的船舶，在缔约方领土外的海洋、海床或底土捕获的货物（鱼类、贝类及其他海洋生物）； |
| (g) goods produced on board a factory ship from the goods referred to in subparagraph (f), provided such factory ship is registered or recorded with a Party, or leased or chartered by an enterprise established in the territory of a Party, and entitled to fly its flag, or listed with a Party; | (g) 在加工船上利用子段落(f)所述货物生产的货物，但该加工船须在一缔约方注册或记录，或由在一缔约方领土内设立的企业租赁或包租，并有权悬挂其旗帜，或与一方列明； |
| (h) goods, other than fish, shellfish and other marine life, taken or extracted from the seabed, ocean floor or subsoil, outside the territories of the Parties by a Party or a person of a Party, provided that such Party or person of such Party has rights to exploit such seabed, ocean floor or subsoil; | (h) 由一缔约方或其个人在缔约方领土外的海床、洋底或底土捕获或提取的货物（鱼类、贝类及其他海洋生物除外），但该缔约方或其个人须拥有开发该海床、洋底或底土的权利； |
| (i) goods taken from outer space, provided they are obtained by a Party or a person of a Party and not processed in a non-Party; | (i) 从外层空间获取的货物，但须由一缔约方或其个人获得且未在非缔约方进行加工； |
| (j) waste and scrap derived from production in the territory of one or both of the Parties; and | (j) 在一方或双方领土内生产过程中产生的废料和废品；以及 |
| (k) goods produced in the territory of one or both of the Parties exclusively from goods referred to in subparagraphs (a) through (j), or from their derivatives, at any stage of production; | (k) 在一方或双方缔约方领土内，完全使用子段落(a)至(j)所述货物或其衍生物，在生产任何阶段所生产的货物； |

indirect material means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

- (a) fuel and energy;
- (b) tools, dies and moulds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in the production or the operation of equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and safety supplies;
- (f) equipment, devices, and supplies used for testing or inspecting the good;
- (g) catalysts and solvents; and
- (h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

intermediate material means a material that is produced by a producer of a good and used in the production of that good;

listed with a Party means a foreign registered ship bare-boat chartered to a citizen of a Party or a permanent resident or a corporation of a Party, which is listed in the Register of Ships of the Party for the duration of the charter and whose registration in the foreign country is suspended for the duration of the charter;

间接材料 指用于货物生产、测试或检验但未实际融入货物中的材料，或用于维护建筑物或操作与货物生产相关设备的材料，包括：

- (a) 燃料和能源；(b) 工具、模具和铸模；(c) 用于维护设备和建筑物的备件和材料；(d) 用于生产或设备和建筑物运行的润滑剂、油脂、复合材料及其他材料；(e) 手套、眼镜、鞋类、服装、安全设备和安全用品；(f) 用于测试或检验货物的设备、装置和用品；(g) 催化剂和溶剂；以及(h) 任何其他未融入货物但其在货物生产中的使用可合理证明属于该生产一部分的货物；

中间材料 指由货物生产商生产并用于该货物生产的材料；

与一方列明 指外国注册船舶光船租赁给一方的公民或永久居民或一方的公司，该船舶在租赁期间列名于该方的船舶登记册，且其外国注册在租赁期间暂停；

material means a good that is used in the production of another good, and includes a part or an ingredient;

net cost means total cost minus sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the total cost;

non-allowable interest costs means interest costs incurred by a producer that exceed 1000 basis points above the applicable national government interest rate identified for comparable maturities;

non-originating good or non-originating material means a good or material that does not qualify as originating under this Chapter;

other costs means all costs recorded on the books of the producer that are not product costs or period costs;

period costs means those costs other than product costs that are expensed in the period in which they are incurred, including selling expenses and general and administrative expenses;

product costs means those costs that are associated with the production of a good and include the value of materials, direct labour costs, and direct overhead;

producer means a person who grows, mines, raises, harvests, fishes, traps, hunts, manufactures, processes or assembles a good;

production means growing, mining, harvesting, raising, fishing, hunting, trapping, manufacturing, processing or assembling a good;

reasonably allocate means to apportion in a manner appropriate to the circumstances;

材料 指用于生产另一种货物的货物，包括零件或成分；

净成本指总成本减去包含在总成本中的销售推广、市场营销和售后服务成本、特许权使用费、运输和包装成本以及不可抵扣利息成本；

不可抵扣利息成本指生产商发生的利息成本超过可比期限适用的国家政府利率1000个基点以上部分；

非原产货物或非原产材料指不符合本章原产资格的货物或材料；

其他成本指生产商账簿上记录的所有非产品成本或期间成本；

期间成本指除产品成本外，在发生当期即确认为费用的成本，包括销售费用及一般管理费用；

产品成本指与货物生产相关的成本，包括材料价值、直接人工成本和直接制造费用；

生产商 指种植、开采、养殖、收获、捕鱼、诱捕、狩猎、制造、加工或组装货物的个人；

生产 指种植、开采、收获、养殖、捕鱼、狩猎、诱捕、制造、加工或组装货物；

合理分配指根据实际情况按比例分配；

royalties means payments of any kind, including payments under technical assistance or similar agreements, made as consideration for the use or right to use any copyright, literary, artistic or scientific work, patent, trademark, design, model, plan, secret formula or process, excluding those payments under technical assistance or similar agreements that can be related to specific services such as:

- (a) personnel training, without regard to where performed; and
- (b) if performed in the territory of one or both Parties, engineering, tooling, die-setting, software design and similar computer services, or other services;

sales promotion, marketing and after-sales service costs means the following costs related to sales promotion, marketing and after-sales service:

- (a) sales and marketing promotion; media advertising; advertising and market research; promotional and demonstration materials; exhibits; sales conferences, trade shows and conventions; banners; marketing displays; free samples; sales, marketing and after-sales service literature (product brochures, catalogues, technical literature, price lists, service manuals, sales aid information); establishment and protection of logos and trademarks; sponsorships; wholesale and retail restocking charges; entertainment;
- (b) sales and marketing incentives; consumer, retailer or wholesaler rebates; merchandise incentives;
- (c) salaries and wages, sales commissions, bonuses, benefits (for example, medical, insurance, pension), travelling and living expenses, membership and professional fees, for sales promotion, marketing and after-sales service personnel;

特许权使用费指任何形式的付款，包括根据技术援助或类似协议支付的款项，作为使用或有权使用任何版权、文学、艺术或科学作品、专利、商标、设计、模型、计划、秘密配方或工艺的报酬，不包括根据技术援助或类似协议支付的与特定服务相关的款项，例如：

- (a) 人员培训，无论在哪里进行；以及(b) 如果在一个或两个缔约方的领土内进行，工程、工装、模具安装、软件设计和类似的计算机服务，或其他服务；

销售推广、市场营销和售后服务成本 指与销售推广、市场营销和售后服务相关的以下成本：

- (a) 销售和营销推广；媒体广告；广告和市场调研；促销和演示材料；展品；销售会议、贸易展览和大会；横幅；营销展示；免费样品；销售、市场营销和售后服务宣传资料（产品手册、目录、技术资料、价格表、服务手册、销售辅助信息）；标识和商标的建立和保护；赞助；批发和零售补货费；娱乐；
- (b) 销售和营销激励；消费者、零售商或批发商回扣；商品激励；
- (c) 薪金和工资、销售佣金、奖金、福利（例如医疗、保险、养老金）、差旅和生活费、会员资格和专业费用，用于销售推广、市场营销和售后服务人员；

- (d) recruiting and training of sales promotion, marketing and after-sales service personnel, and after-sales training of customers' employees, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;
- (e) product liability insurance;
- (f) office supplies for sales promotion, marketing and after-sales service of goods, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;
- (g) telephone, mail and other communications, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;
- (h) rent and depreciation of sales promotion, marketing and after-sales service offices and distribution centres;
- (i) property insurance premiums, taxes, cost of utilities, and repair and maintenance of sales promotion, marketing and after-sales service offices and distribution centres, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer; and
- (j) payments by the producer to other persons for warranty repairs;

shipping and packing costs means the costs incurred in packing a good for shipment and shipping the good from the point of direct shipment to the buyer, excluding costs of preparing and packaging the good for retail sale;

(d) 销售推广、市场营销和售后服务人员的招聘和培训，以及客户员工的售后培训，前提是此类成本在生产商的财务报表或成本账户中明确单独列示用于货物的销售推广、市场营销和售后服务；

(e) 产品责任保险；

(f) 用于商品销售推广、营销及售后服务的办公用品，且该成本在生产者的财务报表或成本账户中单独列明用于货物销售推广、营销及售后服务；

(g) 电话、邮件及其他通讯，且该成本在生产者的财务报表或成本账户中单独列明用于货物销售推广、营销及售后服务；

(h) 销售推广、营销及售后服务办公室和分销中心的租金及折旧；

(i) 销售推广、营销及售后服务办公室和分销中心的财产保险费、税费、公用事业费用及维修保养费，且该成本在生产者的财务报表或成本账户中单独列明用于货物销售推广、营销及售后服务；及

(j) 生产者向他人支付的保修修理费；

运输和包装成本 指为运输包装货物以及将货物从直接装运至买方的地点运输所产生的成本，不包括为零售准备和包装商品的成本；

tariff provision means a chapter, heading or subheading of the Harmonized System;

total cost means all product costs, period costs and other costs for a good incurred in the territory of one or both of the Parties. Total cost does not include profits that are earned by the producer, regardless of whether they are retained by the producer or paid out to other persons as dividends, or taxes paid on those profits, including capital gains taxes;

transaction value means the price actually paid or payable for a good or material with respect to a transaction of the producer of the good, adjusted in accordance with the principles of paragraphs 1, 3 and 4 of Article 8 of the Customs Valuation Agreement;

transaction value of the good, including for purposes of Article 310 and Annex 301 the transaction value of sets or assortments of goods, means:

- (a) the transaction value of a good when sold by the producer at the place of production; or
- (b) the customs value of that good,

and adjusted, if necessary, to exclude any costs incurred subsequent to the good leaving the place of production, such as freight and insurance.

关税条款 指协调制度的章、税目或子目；

总成本 指在一方或双方领土内为货物发生的所有产品成本、期间成本和其他成本。总成本不包括生产商获得的利润，无论该利润是由生产商留存还是作为股息支付给其他个人，也不包括对这些利润征收的税款（含资本利得税）；

成交价格指根据货物生产商的交易实际支付或应付的货物或材料价格，并按《海关估价协定》第8条第1款、第3款和第4款的原则进行调整；

货物的成交价格， 包括为第310条和附件301之目的 成套或组合货物的成交价格， 指：

- (a) 货物由生产商在生产地销售时的成交价格； 或
- (b) 该货物的完税价格，

必要时需调整以扣除货物离开生产地后产生的成本， 例如运费和保险费。