ANNEX 5

PRINCIPLES AND GUIDELINES FOR CALCULATING REGIONAL VALUE CONTENT ON THE ATIGA

A. Principles to Determine Cost for Regional Value Content

i. **Materiality** – all cost material to the evaluation, assessment and determination of origin;

ii. **Consistency –** costing allocation method should be consistent unless justified by commercial reality;

iii. **Reliability** – costing information must be reliable and supported by appropriate information;

iv. **Relevance** – costs must be allocated based on objective and quantifiable data;

v. **Accuracy** – costing methodology should provide an accurate representation of the cost element in question;

vi. **Application of GAAP of the exporting country** – costing information must be prepared in accordance with the generally accepted accounting principles and this includes the avoidance of double-counting of cost items;

vii. **Currency** – updated costing information from existing accounting and costing records of companies should be used to calculate origin.

B. Guidelines for Costing Methodologies

i. **Actual Costs –** basis for actual costs should be defined by the company. Actual costs should include all direct and indirect costs incurred in producing the product;

ii. **Projected and Budgeted Costs** – projected costs may be used if it is justified. Companies should provide variance analysis and proof during the period origin is claimed to indicate accuracy of projections;

附件5

ATIGA下区域价值成分计算原则与指南

A. 确定区域价值成分成本的原则

i. 重要性——所有对原产地评估、判定具有重要影响的成本；ii. 一致性——成本分配方法应保持一致，除非商业实际情况证明其变更合理；iii. 可靠性——成本信息必须可靠且有适当信息支持；iv. 相关性——成本分配必须基于客观可量化的数据；v. 准确性——成本计算方法应准确反映相关成本要素；vi. 出口国通用会计准则的应用——成本信息必须按照公认会计准则编制，包括避免成本项目的重复计算；vii. 货币——应使用企业现有会计和成本记录中更新的成本信息计算原产地。

B. 成本计算方法指南

i. 实际成本 – 实际成本的基准应由公司定义。实际成本应包括生产产品过程中产生的所有直接与间接成本；ii. 预计与预算成本 – 若经合理说明，可采用预计成本。公司应在所主张的原产地期间提供方差分析及证明，以表明预计的准确性；

iii. **Standards Costs –** the basis for standards costs should be indicated. Companies should provide evidence that the costs are used for accounting purposes;

iv. **Average/Moving Average Costs –** average costs may be used if justified; the basis for calculating average costs, including time period, etc. should be highlighted. Companies should provide variance analysis and proof during the period origin is claimed to indicate accuracy of average costs;

v. **Fixed Costs –** fixed costs should be apportioned according to sound cost accounting principles. They should be a representative reflection of unit costs for the company in the particular period in question. The method for apportionment should be indicated.

iii. 标准成本 – 标准成本的基准应应予以说明。公司应提供证据证明这些成本用于会计目的；

iv. 平均/移动平均成本——若经合理说明，可采用平均成本；计算平均成本的依据（包括时间段等）应予以强调。公司应提供方差分析及所主张期间来源的证明，以表明平均成本的准确性；

v. 固定成本——固定成本应根据健全的成本会计原则进行分摊。它们应能代表公司在特定期间的单位成本。分摊方法应予以说明。