

(c) to eliminate barriers to trade between Australia and New Zealand in a gradual and progressive manner under an agreed timetable and with a minimum of disruption; and (d) to develop trade between New Zealand and Australia under conditions of fair competition.

Article 2
Free Trade Area

1. The Free Trade Area (hereinafter in this Agreement called "the Area") to which this Agreement applies consists of Australia and New Zealand.
2. In this context New Zealand means the territory of New Zealand but does not include the Cook Islands, Niue and Tokelau unless this Agreement is applied to them under Article 23 and Australia means those parts of Australia to which this Agreement applies under Article 23.
3. "Goods traded in the Area" or similar expressions used in this Agreement shall mean goods exported from the territory of one Member State and imported into the territory of the other Member State.

Article 3
Rules of origin

1. Goods exported from the territory of a Member State directly into the territory of the other Member State or which, if not exported directly, were at the time of their export from the territory of a Member State destined for the territory of the other Member State and were subsequently imported into the territory of that other Member State, shall be treated as goods originating in the territory of the first Member State if those goods are:
(a) wholly the unmanufactured raw products of the territory of that Member State;
(b) wholly manufactured in the territory of that Member State from one or more of the following:
(i) unmanufactured raw products;
(ii) materials wholly manufactured in the territory of one or both Member States;
(iii) materials imported from outside the Area that the other Member State has determined for the purposes of this Agreement to be manufactured raw materials; or
(c) partly manufactured in the territory of that Member State, subject to the following conditions:
(i) the process last performed in the manufacture of the goods was performed in the territory of that Member State; and
(ii) the expenditure on one or more of the items set out below is not less than onehalf of the factory or works cost of such goods in their finished state:
A. material that originates in the territory of one or both Member States;
B. labour and factory overheads incurred in the territory of one or both Member States;
C. inner containers that originate in the territory of one or both Member States.

2. The factory or works cost referred to in paragraph 1(c)(ii) of this Article shall be the sum of costs of materials (excluding customs, excise or other duties), labour,

(c) 逐步渐进地消除澳大利亚和新西兰之间贸易的壁垒，在商定的期限内并尽量减少干扰；以及 (d) 在公平竞争的条件下发展新西兰和澳大利亚之间的贸易。

第2条 自由贸易
区

1. 本协议适用的自由贸易区（以下简称“区域”）包括澳大利亚和新西兰。
2. 在此上下文中，新西兰指新西兰的领土，但不包括库克群岛、纽埃和托克劳，除非本协议根据第23条适用于它们；澳大利亚指根据第23条适用于本协议的澳大利亚的部分。
3. “区域内贸易商品”或本协议中使用的类似表述应指从一个成员国领土出口到另一个成员国领土的商品。

第3条 原产地
规则

1. 从一个成员国的领土直接出口到另一个成员国的领土的货物，或者如果未直接出口，则在从成员国的领土出口时，其目的地为另一个成员国的领土，并且随后被进口到该其他成员国的领土的货物，如果这些货物是：

(a) 该成员国领土的未加工原材料全部；(b) 完全在该成员国领土内，使用以下一种或多种材料制造：

(i) 未加工原材料；
(ii) 完全在一个或两个成员国领土内制造的材料；
(iii) 从该其他成员国根据本协议确定为制造原材料的区域外进口的材料；或 (c) 部分在该成员国领土内制造的，并符合以下条件：

(i) 商品制造中最后执行的过程是在该成员国领土内执行的；和

(ii) 下列一项或多项的支出不低于此类货物在其成品状态下的工厂或工场成本之一半：

A. 原产于一个或两个成员国领土的材料；B. 在一个或两个成员国领土内发生的劳动和工厂间接费用；C. 原产于一个或两个成员国领土的内包装容器。

2. 本条款第1款(c)(ii)项所述工厂或工场成本应为材料成本（不包括关税、消费税或其他税费）、劳动成本、

factory overheads, and inner containers.

3. Where a Member State considers that in relation to particular goods partly manufactured in its territory the application of paragraph 1(c)(ii) of this Article is inappropriate, then that Member State may request in writing consultations with the other Member State to determine a suitable proportion of the factory or works cost different from that provided in paragraph 1(c)(ii) of this Article. The Member States shall consult promptly and may mutually determine for such goods a proportion of the factory or works cost different to that provided in paragraph 1(c)(ii) of this Article.

Article 4
Tariffs

1. Goods originating in the territory of a Member State which in the territory of the other Member State were free of tariffs on the day immediately before the day on which this Agreement enters into force or which subsequently become free of tariffs shall remain free of tariffs.

2. No tariff shall be increased on any goods originating in the territory of the other Member State.

3. Tariffs on all goods originating in the territory of the other Member State shall be reduced in accordance with paragraph 4 of this Article and eliminated within five years from the day on which this Agreement enters into force.

4. If, on the day immediately before the day on which this Agreement enters into force, goods originating in the territory of the other Member State are:
(a) subject to tariffs not exceeding 5 per cent ad valorem or tariffs of equivalent effect, they shall be free of tariffs from the day on which this Agreement enters into force;
(b) subject to tariffs of more than 5 per cent but not exceeding 30 per cent ad valorem or tariffs of equivalent effect, tariffs on those goods shall be reduced on the day on which this Agreement enters into force by 5 percentage points and rounded down to the nearest whole number where fractional rates are involved. Thereafter, tariffs shall be reduced by 5 percentage points per annum; or
(c) subject to tariffs of more than 30 per cent ad valorem or tariffs of equivalent effect, tariffs on those goods shall be reduced on the day on which this Agreement enters into force and annually thereafter by an amount calculated by dividing by six the tariff applying to the goods on the day immediately before the day on which this Agreement enters into force and rounding to the nearest whole number, with an additional deduction being made, where necessary, at the time of the first reduction so that tariffs are eliminated over a five-year period. A fraction of exactly one-half per cent shall be rounded to the higher whole number.

5. For the purposes of paragraph 4 of this Article, the term "tariffs of equivalent effect" shall mean tariffs which are not expressed solely in ad valorem terms. Where goods are subject to such tariffs, for the purposes of determining which of the subparagraphs (a), (b) or (c) of paragraph 4 of this Article shall apply to those goods, those tariffs shall be deemed to be equivalent to the ad valorem rates obtained by expressing the tariff as a

工厂间接费用和内包装容器的总和。

3. 当一个成员国认为，对于部分在其领土内制造的特定货物，本条第1款(c)(ii)项的规定不适用时，该成员国可以书面请求与其他成员国进行磋商，以确定一个不同于本条第1款(c)(ii)项规定的、适当的工厂或工场成本比例。成员国应迅速磋商，并可以相互确定此类货物的工厂或工场成本比例，使其不同于本条第1款(c)(ii)项的规定。

第4条 关
税

1. 在本协定生效之日或生效日后，原产于一个成员国领土并在另一个成员国领土内于本协定生效前一日不征收关税或随后不再征收关税的货物，应继续不征收关税。

2. 不得对原产于另一个成员国领土的任何货物提高关税。

3. 对原产于另一个成员国领土的所有货物征收的关税，应根据本条第4款的规定进行削减，并在本协定生效之日起五年内予以取消。

4. 如果，在本协定生效的前一天，来自另一成员国的领土的原产货物是：

(a) 应适用不超过5%从价税或等效税率的关税，则这些货物自本协定生效之日起应免征关税；
(b) 应适用超过5%但不超过30%从价税或等效税率的关税，则这些货物自本协定生效之日起的税率应降低5个百分点，并在涉及分数税率时向下舍入至最接近的整数。此后，税率每年应降低5个百分点；或

(c) 应适用超过30%从价税或等效税率的关税，则这些货物自本协定生效之日起及此后每年应降低的金额，应由本协定生效的前一天适用的关税除以六并四舍五入至最接近的整数计算得出，必要时，在首次减税时还应以额外扣除的方式使关税在五年内完全取消。精确为半百分之一的分数应四舍五入至较高的整数。

5. 根据本条款第4款的规定，“具有等效的关税”一词应指并非完全以从价方式表示的关税。当货物适用此类关税时，在确定本条款第4款下哪一条款（a）、（b）或（c）应适用于该货物时，此类关税应被视为等同于将关税表示为从价税率所获得的关税