(B) on labour, factory overheads and inner containers that are of Member State origin, or

(C) partly on such material and partly on such other items of factory cost, is not less than one-half of the factory or works costs at the time of exportation.

2. Notwithstanding the provisions of paragraph 1 of this Article, the Member States may agree to treat particular goods or classes of goods as originating in a Member State provided that, in the case of manufactured goods, the process last performed in the manufacture was performed in the territory of the exporting Member State.

Article 5

Excepted goods

Notwithstanding the provisions of Article 3 of this Agreement,

(a) the goods specified in Schedule A to this Agreement, when imported into Australia from Papua New Guinea, shall be subject to the rate of import duty specified from time to time in the Australian Customs Tariff as being applicable to Port New Guinea goods;

(b) the goods specified in Schedule B to this Agreement, when imported into Australia from Papua New Guinea, shall be subject to the rate of import duty and to the other regulations, if any, specified in Schedule B as being applicable to those goods;

(c) the goods specified in Schedule C to this Agreement, when imported into Papua New Guinea from Australia, shall be subject to the rate of import duty specified from time to time in the Papua New Guinea Customs Tariff as being applicable to Australian goods; and

(d) the goods specified in Schedule D to this Agreement, when imported into Papua New Guinea from Australia, shall be subject to the rate of import duty and to the other Regulations, if any, specified in Schedule D as being applicable to those goods.

Article 6

Revenue duties

Nothing in this Agreement shall preclude the imposition by either Member State of sales taxes or other revenue duties which are levied equally on both imports and domestic products.

Article 7

Most favoured nation treatment

1. Each Member State shall accord to the other Member State treatment no less favourable than that accorded to any third country in respect of all matters concerning:

(B) 对成员国原产的劳动、工厂管理费用和内部容器，或 (C) 对此类材料和此类其他工厂成本部分征收，其税率不得低于出口时工厂或工场成本的一半。

2. 不论本条款第 1 段的规定如何，成员国可以同意将某些货物或某类货物视为起源于一个成员国，前提是对于制成品，制造过程中最后执行的生产工序是在出口成员国领土内进行的。

第 5 条

免税货物

不论本协定第 3 条的规定如何，

(a) 本协议附录A中规定的货物，当从巴布亚新几内亚进口到澳大利亚时，应适用澳大利亚海关关税中规定的、适用于新几内亚港货物的进口关税税率；(b) 本协议附录B中规定的货物，当从巴布亚新几内亚进口到澳大利亚时，应适用附录B中规定的、适用于这些货物的进口关税税率和其他法规（如有）；(c) 本协议附录C中规定的货物，当从澳大利亚进口到巴布亚新几内亚时，应适用巴布亚新几内亚海关关税中规定的、适用于澳大利亚货物的进口关税税率；以及(d) 本协议附录D中规定的货物，当从澳大利亚进口到巴布亚新几内亚时，应适用附录D中规定的、适用于这些货物的进口关税税率和其他法规（如有）。

条款 6

收入税

本协议中的任何规定均不得妨碍任何成员国征收销售税或其他收入税，这些税种对进口和国内产品均平等征收。

条款 7

最惠国待遇

1. 每个成员国应给予其他成员国不低于其给予任何第三国在所有有关事项方面的待遇。