(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) 对此类材料和工厂成本的其他项目部分征收，其金额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货物类别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步骤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. 每个成员国应当给予其他成员国的待遇，不得低于其给予任何第三国的待遇，在所有涉及以下事项方面：

(a) customs duties and charges of any kind imposed on, or in connexion with, the importation or exportation of any goods, or imposed on the international transfer of payments for imports or exports;

(b) the method of levying such duties and charges;

(c) the rules and formalities connected with the importation or exportation of goods;

(d) all internal taxes or other internal charges of any kind imposed on, or in connexion with, imported goods;

(e) all laws, regulations and requirements affecting internal sale, offering for sale, purchase, distribution or use of imported goods within its territory;

(f) restrictions or prohibitions on the importation or exportation of any goods;

(g) the allocation of foreign exchange; and

(h) the administration of foreign exchange restrictions affecting transactions involving the importation or exportation of any goods.

2. The provisions of paragraph 1 of this Article shall not apply to:

(a) advantages accorded by either Member State to adjacent countries to facilitate frontier traffic;

(b) tariff preferences or other advantages granted by either Member State consequent on the membership of that Member State in another free trade area or a customs union, or on an interim agreement leading to the formation of another free trade area or a customs union;

(c) tariff preferences accorded by either Member State to a third country in view of that country's status as a developing country; or

(d) such measures as either Member State may take pursuant to a multilateral international commodity agreement or arrangement.

Article 8

Other exceptions

Provided that such measures are not used as a means of arbitrary or unjustifiable discrimination, or as a disguised restriction on trade between the Member States, nothing in this Agreement shall prevent the adoption or enforcement by a Member State of measures:

(a) necessary for the protection of its essential security interests;

(b) necessary to protect public morals;

(c) necessary for the prevention of disorder or crime;

(a) 对任何货物的进口或出口所征收或与之相关的任何种类的关税和费用；(b) 征收此类关税和费用的方法；(c) 与货物的进口或出口相关的规则和程序；(d) 对进口货物所征收或与之相关的任何种类的内部税收或其他内部费用；(e) 影响其领土内进口货物的内部销售、销售要约、购买、分销或使用的所有法律、法规和要求；(f) 对任何货物的进口或出口的限制或禁止；(g) 外汇分配；以及(h) 影响涉及任何货物进口或出口交易的外汇限制管理。

2. 本条款第 1 段的规定不适用于：

(a) 各成员国给予邻近国家以促进边境交通的优惠；(b) 各成员国因该国加入另一自由贸易区或关税同盟，或因临时协议导致形成另一自由贸易区或关税同盟而获得的关税优惠或其他优惠；(c) 各成员国给予第三国以考虑该国为发展中国家的关税优惠；或(d) 各成员国根据多边国际商品协定或安排可能采取的措施。

第 8 条

其他例外

只要这些措施不被用作任意或不公正的歧视手段，或用作成员国之间贸易的伪装限制，本协定中的任何规定均不得阻止成员国采纳或执行措施：

(a) 为保护其基本安全利益所必需的； (b) 为保护公共道德所必需的； (c) 为预防混乱或犯罪所必需的；