

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;

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;