

Article 14

The notes at Annex I to this Agreement form an integral part of this Agreement and the Articles of this Agreement are to be read and applied in conjunction with their respective notes. Annexes II and III also form an integral part of this Agreement.

Article 15

1. In this Agreement:

- (a) “customs value of imported goods” means the value of goods for the purposes of levying ad valorem duties of customs on imported goods;
 - (b) “country of importation” means country or customs territory of importation; and
 - (c) “produced” includes grown, manufactured and mined.
2. (a) In this Agreement “identical goods” means goods which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance would not preclude goods otherwise conforming to the definition from being regarded as identical.
- (b) In this Agreement “similar goods” means goods which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar.
- (c) The terms “identical goods” and “similar goods” do not include, as the case may be, goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under Article 8.1(b)(iv) because such elements were undertaken in the country of importation.
- (d) Goods shall not be regarded as “identical goods” or “similar goods” unless they were produced in the same country as the goods being valued.