

- **origin identifier** means any mark that identifies fungible goods as originating goods or non-originating goods.

7: General

1. The inventory management methods for determining whether fungible goods referred to in Article 3.7(1)(b) or (c) are originating goods are the following:
 - (a) specific identification method;
 - (b) FIFO method;
 - (c) LIFO method; and
 - (d) average method.
2. Where an exporter of a good or a person from whom the exporter acquired the good chooses an inventory management method referred to in paragraph 1, that method, including the averaging period chosen in the case of the averaging method, shall be used from the time the choice is made until the end of the fiscal year of the exporter or person.

8: Specific Identification Method

1. Except as provided under paragraph 2, where the exporter or person referred to in Section 7(2) chooses the specific identification method, the exporter or person shall physically segregate, in finished goods inventory, originating goods that are fungible goods from non-originating goods that are fungible goods.
2. Where originating goods or non-originating goods that are fungible goods are marked with an origin identifier, the exporter or person need not physically segregate those goods under paragraph 1 if the origin identifier is visible on the fungible goods.

9: Average Method

1. Where the exporter or person referred to in Section 7(2) chooses the average method, the origin of each shipment of fungible goods withdrawn from finished goods inventory during a one-month or three-month period, at the choice of the exporter or person, is determined on the basis of the ratio of originating goods and non-originating goods in finished goods inventory for the preceding one-month or three-month period that is calculated by dividing:
 - (a) the sum of:
 - (i) the total units of originating goods or non-originating goods that are fungible goods and that were in finished goods inventory at the beginning of the preceding one-month or three-month period, and
 - (ii) the total units of originating goods or non-originating goods that are fungible goods and that were received in finished goods inventory during that preceding one-month or three-month period,