e) rent, mortgage interest, depreciation on buildings, property insurance premiums, maintenance, taxes and the cost of utilities for real property used in the production of the goods; and

f) royalty, licensing, or other like payments for the right to the goods;

but not including:

g) costs relating to the general expense of doing business, such as the cost of providing executive, financial, sales, advertising, marketing, accounting and legal services, and insurance;

h) brokerage charges relating to the importation and exportation of goods;

i) costs for telephone, mail and other means of communication;

j) packing costs for exporting the goods;

k) royalty payments related to a licensing agreement to distribute or sell the goods;

l) rent, mortgage interest, depreciation on buildings, property insurance premiums, maintenance, taxes and the cost of utilities for real property used by personnel charged with administrative functions; or

m) profit on the goods;

goods wholly obtained or produced in the territory of either Party or both Parties means:

a) mineral goods extracted in the territory of either Party or both Parties;

b) goods harvested in the territory of either Party or both Parties;

c) live animals born and raised in the territory of either Party or both Parties;

d) goods (fish, shellfish and other marine life) taken from the sea by vessels registered or recorded with a Party and flying its flag;

e) goods produced on board factory ships from the goods referred to in subparagraph (d) provided such factory ships are registered or recorded with that Party and fly its flag;

f) goods taken by a Party or a person of a Party from the seabed or beneath the seabed outside territorial waters, provided that Party has rights to exploit such seabed;

g) goods taken from space, provided they are obtained by a Party or a person of a Party and not processed in a third country;

h) waste and scrap derived from manufacturing operations and used goods, provided they were collected in the territory of