

2. Where a producer of a good chooses, with respect to non-originating materials that are identical materials or fungible materials, any of the methods referred to in paragraph 1, the producer may not use another of those methods with respect to any other non-originating materials that are identical materials or fungible materials, as the case may be, and that are used in the production of that good or in the production of any other good with respect to which the calculation under Article 3.12(2) has been made.

3. Where a producer of a good produces the good in more than one plant, the method chosen by the producer shall be used with respect to all plants of the producer in which the good is produced.

4. The method chosen by the producer to determine the value of non-originating materials may be chosen at any time during the producer's fiscal year and may not be changed during that fiscal year.

3: Average Value for Rolling Average Method

1. The average value of non-originating materials that are identical materials or fungible materials and that are used in the production of a good that is shipped to the buyer of the goods is calculated by dividing

- (a) the total value of non-originating materials that are identical materials or fungible materials, as the case may be, and that are in materials inventory prior to the shipment of the good, determined in accordance with Article 3.12(6),

by

- (b) the total units of those non-originating materials in materials inventory prior to the shipment of the good.

2. The average value calculated under paragraph 1 is applied to the remaining units of non-originating materials in materials inventory.