

2. A Party shall ensure that the person that selected an inventory management method pursuant to paragraph 1 for a particular fungible good or material continues to use such inventory management method for that fungible good or material throughout the fiscal year of that person.

#### **Article 309: Indirect Materials**

An indirect material shall be considered to be an originating material without regard to where it is produced.

#### **Article 310: Sets or Assortments of Goods**

Except as provided in Annex 301, a set or assortment of goods, as referred to in General Rule 3 of the Harmonized System, shall be considered as originating, provided that:

- (a) all the component goods, including packaging materials and containers, are originating; or
- (b) where the set or assortment contains non-originating component goods, including packaging materials and containers, the value of the non-originating goods, including any non-originating packaging materials and containers for the set or assortment of goods, does not exceed 15 percent of the transaction value of the set or assortment of goods.

#### **Article 311: Accessories, Spare Parts and Tools**

Accessories, spare parts and tools delivered with a good that form part of the good's standard accessories, spare parts or tools, shall be considered as originating if the good is an originating good, and shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable requirements set out in Annex 301 provided that:

- (a) the accessories, spare parts and tools are not invoiced separately from the good, whether or not each is listed or detailed on the invoice; and
- (b) the quantities and value of such accessories, spare parts, or tools are customary for the good.