

identical materials means, with respect to a material, materials that are the same as that material in all respects, including physical characteristics, quality and reputation but excluding minor differences in appearance;

indirect material means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, and includes

- (a) fuel and energy,
- (b) tools, dies and moulds,
- (c) spare parts and materials used in the maintenance of equipment and buildings,
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings,
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies,
- (f) equipment, devices and supplies used for testing or inspecting the other goods,
- (g) catalysts and solvents, and
- (h) any other goods that are not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be part of that production;

material means a good that is used in the production of another good, and includes a part or an ingredient;

minor processing means, with respect to a good:

- (a) mere dilution with water or any other substance that does not materially alter the characteristics of the good,
- (b) cleaning, including removal of rust, grease, paint or any other coating,
- (c) applying any preservative or decorative coating, including any lubricant, protective encapsulation, preservative or decorative paint, or metallic coating,
- (d) trimming, filing or cutting off small amounts of excess material,