Article 302: Minimal Operations

Except for sets or assortments of goods referred to in Article 310 or Annex 301, a good shall not be considered to be an originating good merely by reason of one or more of the following operations:

- (a) packaging, re-packaging or breaking up for retail sale of the good;
- (b) oiling, or applying anti-rust paint or protective coatings to the good;

or

(c) disassembly of the good into its parts.

Article 303: Value Test

- 1. Except as provided in paragraph 2, where the applicable rule of origin in Annex 301 for the tariff provision under which a good is classified specifies a value test, the value test shall be satisfied provided the value of non-originating materials used in the production of the good does not exceed a given percentage of the transaction value of the good.
- 2. For purposes of a good classified under headings 87.01 through 87.08, at the choice of an exporter or a producer of such good, the value test shall be satisfied provided the value of non-originating materials used in the production of the good does not exceed a given percentage of either the transaction value or the net cost of the good.
- 3. The value of non-originating materials used by the producer in the production of a good shall not, for purposes of satisfying the value test under either paragraph 1 or 2, include the value of non-originating materials used to produce originating materials that are subsequently used in the production of the good.¹

Paragraph 3 applies to intermediate materials. The "value of non-originating materials" in paragraphs 1 and 2 shall not include:

the value of any non-originating materials used by another producer to produce an originating material that is subsequently acquired and used in the production of the good by the producer of the good, or

⁽ii) the value of non-originating materials used by the producer to produce an originating intermediate material.