

- iii) the cost of waste or spoilage resulting from the use or consumption of such materials, less the value of renewable scrap or by-product; and
 - iv) the value of goods and services relating to all materials determined in accordance with subparagraph 1(b) of Article 8 of the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade*; and
- b) the direct cost of processing or the direct cost of assembling the goods.