

- (f) marine products taken from the sea by a vessel of a Member State;
- (g) used articles fit only for the recovery of materials, provided that they have been collected from users within the Area;
- (h) scrap and waste resulting from manufacturing operations within the Area;
- (i) goods produced within the Area exclusively from one or both of the following:
 - (1) products within sub-paragraphs (a) to (h);
 - (2) materials containing no element imported from outside the Area or of undetermined origin.

Rule 3. Application of percentage criterion

For the purposes of sub-paragraph (c) of paragraph 1 of Article 4:

- (a) any materials which meet the conditions specified in sub-paragraph (a) or (b) of paragraph 1 of that Article shall be regarded as containing no element imported from outside the Area;
- (b) the value of any materials which can be identified as having been imported from outside the Area shall be their c.i.f. value accepted by the customs authorities on clearance for home use, or on temporary admission, at the time of last importation into the territory of the Member State where they were used in a process of production, less the amount of any transport costs incurred in transit through the territory of other Member States;
- (c) if the value of any materials imported from outside the Area cannot be determined in accordance with sub-paragraph (b) of this Rule, their value shall be the earliest ascertainable price paid for them in the territory of the Member State where they were used in a process of production;
- (d) if the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the Area and their value shall be the earliest ascertainable price paid for them in the territory of the Member State where they were used in a process of production;
- (e) the export price of the goods shall be the price paid or payable for them to the exporter in the territory of the Member State where the goods were produced, that price being adjusted, where necessary, to a f.o.b. or free at frontier basis in that territory;
- (f) the value under sub-paragraphs (b), (c) or (d) or the export price under sub-paragraph (e) of this Rule may be adjusted to correspond with the amount which would have been obtained on a sale in the open market between buyer and seller independent of each other. This amount shall also be taken to be the export price when the goods are not the subject of a sale.

Rule 4. Unit of qualification

1. Each article in a consignment shall be considered separately.

2. For the purposes of paragraph 1 of this Rule:

- (a) where the Brussels Nomenclature specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article;
- (b) tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article, provided that they constitute the standard equipment customarily included on the sale of articles of that kind;