§ 10.455 Value of materials.

(a) Calculating the regional value content. For purposes of calculating the regional value content of a good under General Note 26(n), HTSUS, and for purposes of applying the de minimis (see § 10.459) provisions of subdivision (e) of the note, the value of a material is:

(1) In the case of a material imported by the producer of the good, the adjusted value of the material with respect to that importation;

(2) In the case of a material acquired in the territory where the good is produced, except for a material to which paragraph (a)(3) of this section applies, the producer’s price actually paid or payable for the material;

(3) In the case of a material provided to the producer without charge, or at a price reflecting a discount or similar reduction, the sum of—