

*Article 26.6***Meetings**

1. Meetings referred to in this Chapter should be in person. Parties may also agree to meet by videoconference or teleconference.
2. The Parties shall endeavour to meet within 30 days after a Party receives a request to meet by the other Party.

CHAPTER TWENTY-SEVEN

Transparency*Article 27.1***Publication**

1. Each Party shall ensure that its laws, regulations, procedures and administrative rulings of general application respecting any matter covered by this Agreement are promptly published or made available in such a manner as to enable interested persons and the other Party to become acquainted with them.
2. To the extent possible, each Party shall:
 - (a) publish in advance any such measure that it proposes to adopt; and
 - (b) provide interested persons and the other Party a reasonable opportunity to comment on such proposed measures.

*Article 27.2***Provision of information**

1. At the request of the other Party, a Party shall, to the extent possible, promptly provide information and respond to questions pertaining to any existing or proposed measure that materially affects the operation of this Agreement.
2. Information provided under this Article is without prejudice as to whether the measure is consistent with this Agreement.

*Article 27.3***Administrative proceedings**

To administer a measure of general application affecting matters covered by this Agreement in a consistent, impartial and reasonable manner, each Party shall ensure that its administrative proceedings applying measures referred to in Article 27.1 to a particular person, good or service of the other Party in a specific case:

- (a) whenever possible, provide reasonable notice to a person of the other Party who is directly affected by a proceeding, in accordance with domestic procedures, when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated and a general description of the issues in controversy;
- (b) provide a person referred to in subparagraph (a) a reasonable opportunity to present facts and arguments in support of its position prior to any final administrative action, when permitted by time, the nature of the proceeding, and the public interest; and
- (c) are conducted in accordance with its law.

*Article 27.4***Review and appeal**

1. Each Party shall establish or maintain judicial, quasi-judicial or administrative tribunals or procedures for the purpose of the prompt review and, if warranted, correction of final administrative actions regarding matters covered by this Agreement. Each Party shall ensure that its tribunals are impartial and independent of the office or authority entrusted with administrative enforcement and that they do not have any substantial interest in the outcome of the matter.
2. Each Party shall ensure that, in any tribunals or procedures referred to in paragraph 1, the parties to the proceeding are provided with the right to:
 - (a) a reasonable opportunity to support or defend their respective positions; and
 - (b) a decision based on the evidence and submissions of record or, if required by its law, the record compiled by the administrative authority.
3. Each Party shall ensure, subject to appeal or further review as provided in its law, that such decisions are implemented by and govern the practice of the offices or authorities with respect to the administrative action at issue.

*Article 27.5***Cooperation on promoting increased transparency**

The Parties agree to cooperate in bilateral, regional and multilateral *fora* on ways to promote transparency in respect of international trade and investment.

CHAPTER TWENTY-EIGHT

Exceptions*Article 28.1***Definitions**

For the purposes of this Chapter:

residence means residence for tax purposes;

tax convention means a convention for the avoidance of double taxation or other international taxation agreement or arrangement; and

tax and **taxation measure** includes an excise duty, but does not include:

- (a) a customs duty as defined in Article 1.1 (General definitions), and
- (b) a measure listed in exceptions (b) or (c) in the definition of 'customs duty' in Article 1.1 (General definitions).

*Article 28.2***Party-specific definitions**

For the purposes of this Chapter:

competition authority means:

- (a) for Canada, the Commissioner of Competition or a successor notified to the other Party through the CETA contact points; and
- (b) for the European Union, the Commission of the European Union with respect to its responsibilities pursuant to the competition laws of the European Union;