CHAPTER 2
GENERAL DEFINITIONS

ARTICLE 3
General Definitions

1. Unless otherwise provided, for the purposes of this Agreement:

(a) **ASEAN** means the Association of Southeast Asian Nations;

(b) **customs duty** refers to any duty or charge of any kind imposed in connection with the importation of a good but does not include:

(i) charges equivalent to an internal tax including excise duties and a goods and services tax imposed consistently with a Party's WTO obligations;

(ii) fees or other charges that:

(A) are limited in amount to the approximate cost of services rendered; and

(B) do not represent direct or indirect protection for domestic goods or a taxation of imports for fiscal purposes; and

(iii) other duties and charges pursuant to Article III:2 of the GATT 1994, levied at the time of importation imposed consistently with Article 5 (National Treatment on Internal Taxation and Regulation);

(c) **days** means calendar days, including weekends and holidays;

(d) **GATS** means the *General Agreement on Trade in Services*, which is part of the WTO Agreement;

(e) **GATT 1994** means the *General Agreement on Tariffs and Trade 1994*, which is part of the WTO Agreement;

(f) **goods** and **products** shall be understood to have the same meaning unless the context otherwise requires;

(g) **originating goods of the other Party** refers to goods of the other Party that are treated as originating goods in accordance with Chapter 4 (Rules of Origin);

(h) **other duties and charges** refers to those provided for in sub-paragraph (b) of paragraph 1 of Article II of the GATT 1994;

(i) **WTO** means the World Trade Organization; and

(j) **WTO Agreement** means the *Marrakesh Agreement Establishing the World Trade Organization*, done on 15 April 1994.

2. In this Agreement, all words in the singular shall include the plural and all words in the plural shall include the singular, unless otherwise indicated in the context.