

CHAPTER FOUR

ORIGIN PROCEDURES AND TRADE FACILITATION

Section A – Certification of Origin

Article 4.1: Certificate of Origin

1. The Parties shall establish, by the date of entry into force of this Agreement, a Certificate of Origin to certify that a good exported from the territory of a Party into the territory of the other Party qualifies as an originating good. This Certificate of Origin may be modified as agreed by the Parties.
2. Each Party may require that a Certificate of Origin for a good imported into its territory is completed in, or translated into, a language required under its domestic law.¹
3. Each Party shall:
 - (a) require an exporter in its territory to complete and sign a Certificate of Origin for the exportation of a good for which an importer may claim preferential tariff treatment upon importation of the good into the territory of the other Party; and
 - (b) provide that, when an exporter in its territory is not the producer of the good, the exporter may complete and sign a Certificate of Origin on the basis of:
 - (i) the exporter’s knowledge of whether the good qualifies as an originating good;
 - (ii) the exporter’s reasonable reliance on the producer’s written representation that the good qualifies as an originating good; or
 - (iii) a completed and signed Certificate of Origin for the good voluntarily provided to the exporter by the producer.

¹ For Korea, English or Korean; for Canada, English or French.

第四章

原产地程序与贸易便利化

A部分 – 原产地证书

第4.1条：原产地证书

1. 各缔约方应在本协定生效之日起，设立原产地证书，以证明从一方领土出口至另一方领土的货物符合原产货物标准。该原产地证书可经缔约方同意进行修改。
2. 每一方可要求进口至其领土的货物的原产地证书使用其国内法规定的语言编制或翻译。¹
3. 每一方应当：
 - (a) 要求其领土内的出口商完成并签署原产地证书，以便进口商在将货物进口至另一方领土时能够就货物提出优惠关税待遇的索赔；以及
 - (b) 规定，当其领土内的出口商不是货物的生产商时，出口商可以基于以下内容完成并签署原产地证书：
 - (i) 出口商是否了解该货物符合原产货物的标准；(ii) 出口商合理信赖生产商提供的书面证明，即该货物符合原产货物的标准；或
 - (iii) 生产商自愿提供给出口商的、已填写并签名的原产地证书。

¹ 对于韩国，英文或韩文；对于加拿大，英文或法文。

4. Paragraph 3 is not to be construed to require a producer to provide a Certificate of Origin to an exporter.

5. Each Party shall provide that a Certificate of Origin duly completed and signed by an exporter or a producer in the territory of the other Party is applicable to:

- (a) a single importation of one or more goods into the Party's territory; or
- (b) multiple importations of identical goods into the Party's territory that occur within a specified period, not exceeding 12 months, as set out in the Certificate of Origin by the exporter or producer.

6. The Certificate of Origin referred to in paragraph 3 shall be accepted as proof of origin for at least two years, or for a longer period as specified by the importing Party's laws and regulations, after the date on which the Certificate of Origin was signed.

7. Each Party shall accept a Certificate of Origin that has been completed and signed prior to the date of entry into force of this Agreement by the exporter or producer of an originating good imported into the territory of a Party on or after the date of entry into force of this Agreement.

Article 4.2: Obligations Regarding Importations

1. Except as provided in this Chapter, each Party shall require an importer in its territory that claims preferential tariff treatment for a good imported into its territory from the territory of the other Party to:

- (a) request preferential tariff treatment at the time of importation of an originating good, if required by the importing Party's customs administration;
- (b) make a written declaration, as prescribed by that Party's laws and regulations, that the good qualifies as an originating good;
- (c) have the Certificate of Origin in its possession at the time the declaration is made, if required by the importing Party's customs administration;

4. 第3段不应被解释为要求生产商向出口商提供原产地证书。

5. 每一方应规定，由另一方领土内的出口商或生产商正式填妥并签署的原产地证书适用于：

- (a) 单一进口 一件或数件货物进口至一方领土's领土；或 (b) 多次进口 相同货物进口至一方's领土，且这些进口发生在原产地证书由出口商或生产商规定的特定期间内，该期间不超过12个月。

6. 第3段所述的原产地证书，在原产地证书签署之日起至少两年内，或根据进口方法规规定的更长期间内，应被视为原产地证明。

7. 每一方应接受原产货物进口至一方领土的出口商或生产商在《本协定》生效日期之前完成并签署的原产地证书，该货物进口日期为《本协定》生效日期或之后。

第4.2条：关于进口的义务

1. 除本章规定外，每一方应要求其领土内的进口商，就其从另一方领土进口的货物申领优惠关税待遇，应：

- (a) 如进口方海关当局要求，在原产货物进口时申请优惠关税待遇； (b) 根据该方国内法及法规的规定，作出书面声明，证明该货物符合原产货物标准； (c) 如进口方海关当局要求，在作出声明时持有原产地证书；

- (d) provide, on the request of that Party’s customs administration, a copy of the Certificate of Origin and, if required by that customs administration, any other documentation relating to the importation of the good in accordance with the domestic law of the importing Party; and
- (e) promptly make a corrected declaration in a manner required by the customs administration of the importing Party and pay any duties owing where the importer has reason to believe that a Certificate of Origin on which a declaration was based contains information that is not correct.

2. Each Party shall provide that, if an importer in its territory claims preferential tariff treatment for a good imported into its territory from the territory of the other Party:

- (a) the Party may deny preferential tariff treatment to the good if the importer fails to comply with any requirement under this Chapter; and
- (b) the importer shall not be subject to penalties for the making of an incorrect declaration if it voluntarily makes a corrected declaration pursuant to paragraph 1(e), provided that the customs administration of the importing Party has not initiated a verification of origin pursuant to Article 4.6.

3. Each Party shall, in accordance with its domestic law, provide that where a good would have qualified as an originating good when it was imported into the territory of that Party, the importer of the good may, within a period of at least one year or for a longer period specified by the importing Party’s domestic law after the date on which the good was imported, apply for a refund of any excess duties paid as the result of the good not having been accorded preferential tariff treatment.

Article 4.3: Waiver of Certificate of Origin

Each Party shall provide that a Certificate of Origin is not required for:

- (a) an importation of a good whose value does not exceed US\$1,000 or its equivalent amount in the Party’s currency, or such higher amount as it may establish; or

(d) 应该方海关当局的要求，提供原产地证书的副本，并按照进口方国内法的规定，如海关当局要求，提供与该货物进口相关的任何其他文件；和

(e) 如进口商有理由相信基于其提交的原产地证书所进行的申报包含不正确信息，应立即按照进口方海关当局要求的方式作出更正申报，并支付任何应付的关税。

2. 每一方应规定， 如果其领土内的进口商对其领土从另一方领土进口的货物主张优惠关税待遇：

(a) 如果进口商未遵守本章的任何要求， 该方可以拒绝给予该货物优惠关税待遇； 以及 (b) 如果进口商根据第1款(e)项自愿作出更正申报， 且进口方海关当局未根据第4.6条发起原产地验证， 则进口商因作出不正确申报而不得受到处罚。

3. 每一方应根据其国内法规定， 如果某货物在被进口到其领土时符合原产货物资格， 则该货物的进口商可在货物进口之日起至少一年或进口方国内法规定的更长期限内， 申请退还因该货物未获得优惠关税待遇而多缴纳的任何超额关税。

第4.3条： 原产地证书豁免

每一方应当提供原产地证书不是必需的：

(a) 一方领土内价值不超过1000美元或其等值货币的货物进口， 或其可确定的更高金额； 或

(b) an importation of a good for which the Party into whose territory the good is imported has waived the requirement for a Certificate of Origin,

provided that the importation is not part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the certification requirements of Articles 4.1 and 4.2.

Article 4.4: Obligations Regarding Exportations

1. Each Party shall provide that:

- (a) an exporter in its territory, or a producer in its territory that has provided a copy of a Certificate of Origin to that exporter pursuant to Article 4.1.3(b)(iii), shall provide a copy of the Certificate of Origin and, if required, other documentation in accordance with the Party’s domestic law, to its customs administration on request; and
- (b) an exporter or a producer in its territory that has completed and signed a Certificate of Origin, and that has reason to believe that the Certificate of Origin contains information that is not correct, shall promptly notify, in writing, every person to whom the Certificate of Origin was given by the exporter or producer, of a change that could affect the accuracy or validity of the Certificate of Origin.

2. Each Party:

- (a) shall provide that a false certification by an exporter or a producer in its territory that a good to be exported to the territory of the other Party qualifies as an originating good shall have the same legal consequences, with appropriate modifications, that would apply to an importer in its territory for a contravention of its customs laws and regulations regarding the making of a false statement or representation; and
- (b) may apply such measures as the circumstances warrant where an exporter or a producer in its territory fails to comply with a requirement of this Chapter.

(b) 一方领土内进口的货物，进口方已豁免原产地证书要求，

如果进口不是一系列可能被合理认为是为了规避第4.1条和第4.2条认证要求而进行或安排的进口的一部分。

第4.4条：关于出口的义务

1. 每一方应规定：

(a) 其领土内的出口商，或根据第4.1.3(b)(iii)条规定向该出口商提供原产地证书副本的生产商，应根据其国内法，在要求时向其海关当局提供原产地证书副本和其他文件；以及(b) 其领土内的出口商或生产商已完成并签署原产地证书，并有理由相信原产地证书包含不正确信息的，应立即以书面形式通知出口商或生产商向其提供的原产地证书的每一接收人，说明可能影响原产地证书的准确性或有效性的变更。

2. 每一方：

(a) 应规定，出口商或生产商在其领土内对即将出口至另一方领土的货物出具虚假认证，认定该货物为原产货物，应具有与对其领土内的进口商违反其海关法律法规中关于作出虚假陈述或表示的规定应适用的法律后果相同的效果，并作适当修改；和

(b) 在其领土内的出口商或生产商未能遵守本章规定时，可以根据情况采取此类措施。

3. A Party shall not impose penalties on an exporter or a producer in its territory that voluntarily provides written notification pursuant to paragraph 1(b) with respect to the making of an incorrect certification.

Section B – Administration and Enforcement

Article 4.5: Record Keeping Requirements

Each Party shall provide that:

- (a) an exporter or a producer in its territory that completes and signs a Certificate of Origin must maintain, in its territory, for five years after the date on which the Certificate of Origin was signed or for a longer period as specified by the Party, records relating to the origin of a good for which preferential tariff treatment was claimed in the territory of the other Party, including records associated with:
 - (i) the purchase of, cost of, value of, and payment for, the good that is exported from that Party’s territory;
 - (ii) the purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the good that is exported from that Party’s territory;
 - (iii) the production of the good in the form in which the good is exported from that Party’s territory; and
 - (iv) other documentation as mutually agreed by both parties; and
- (b) an importer claiming preferential tariff treatment for a good imported into the Party’s territory must maintain, in that Party’s territory, for five years after the date of importation of the good or for a longer period as specified by that Party, records relating to the importation of the good required by that Party, including a copy of the Certificate of Origin.

3. 一方不得对在其领土内自愿根据第1(b)段提供书面通知的出口商或生产商处以处罚，该通知涉及不正确的认证的作出。

B部分 – 管理和执行

第4.5条：记录保存要求

每一方应当提供：

- (a) 在其领土内完成并签署原产地证书的出口商或生产商必须在其领土内，自原产地证书签署之日起五年内，或根据一方指定的更长期间，保存与在另一方领土内声称享受优惠关税待遇的货物的原产地相关的记录，包括与以下内容相关的记录：
- (i) 从该方领土出口的货物的购买、成本、价值和支付；
 - (ii) 购买、成本、价值和支付用于生产从该方领土出口的货物的所有材料，包括间接材料；
 - (iii) 在该方领土内以货物出口的形式生产的货物；以及
 - (iv) 双方共同同意的其他文件；和
- (b) 一方进口商就进口到该方领土的货物主张优惠关税待遇的，必须在该方领土内，自货物进口之日起五年内或由该方规定的更长期间内，保存由该方要求的与货物进口有关的记录，包括原产地证书的副本。

Article 4.6: Origin Verifications

1. For the purposes of determining whether a good imported into its territory from the territory of the other Party qualifies as an originating good, a Party may, through its customs administration, conduct a verification by means of:

- (a) written questionnaires to an exporter or a producer in the territory of the other Party;
- (b) verification visits to the premises of an exporter or a producer in the territory of the other Party to review the records referred to in Article 4.5(a) and observe the facilities used in the production of the good; or
- (c) other procedures as agreed by the Parties.

2. Before conducting a verification visit pursuant to paragraph 1(b), the Party shall, through its customs administration:

- (a) deliver a written notification of its intention to conduct the visit:
 - (i) to the exporter or producer whose premises are to be visited;
 - (ii) to the customs administration of the other Party; and
 - (iii) if requested by the other Party, to the embassy of the other Party in the territory of the Party proposing to conduct the visit; and
- (b) obtain the written consent of the exporter or producer whose premises are to be visited.

3. The notification referred to in paragraph 2 must include:

- (a) the identity of the customs administration issuing the notification;
- (b) the name of the exporter or producer whose premises are to be visited;
- (c) the date and place of the proposed verification visit;

第4.6条：原产地验证

1. 为确定从另一方领土进口到其领土的货物是否可视为原产货物，一方可通过其海关当局，采用以下方式开展核实：

(a) 向另一方领土内的出口商或生产商发送书面问卷；(b) 对另一方领土内出口商或生产商的场所进行验证访问，以审查第4.5(a)条所述的记录，并观察用于生产货物所使用的设施；或(c) 由缔约方商定的其他程序。

2. 在根据第1(b)段进行验证访问之前，一方应通过其海关当局：

(a) 发送其进行访问意向的书面通知：(i) 给其场所将被访问的出口商或生产商；(ii) 给另一方的海关当局；以及(iii) 如果另一方提出要求，给在提议进行访问的一方领土内设立的大使馆；以及(b) 获得其场所将被访问的出口商或生产商的书面同意。

3. 第2段所述的通知必须包括：

(a) 发出通知的海关当局的身份；(b) 其场所将被访问的出口商或生产商的名称；(c) 提议的验证访问的日期和地点；

- (d) the object and scope of the proposed verification visit, including specific reference to the good that is the subject of the verification;
- (e) the names and titles of the officials performing the verification visit; and
- (f) the legal authority for the verification visit.

4. If an exporter or a producer has not given its written consent to a proposed verification visit within 30 days of receipt of notification under paragraph 2, the customs administration of the notifying Party may deny preferential tariff treatment to the good that would have been the subject of the visit.

5. Each Party shall provide that, on receipt of a notification under paragraph 2, an exporter or a producer may, within 15 days of receiving the notification, have one opportunity to make a request for a postponement of the proposed verification visit, for a period not exceeding 60 days, to the Party conducting the verification.

6. Each Party shall provide that, where its customs administration receives notification under paragraph 2, the customs administration may, within 15 days of receipt of the notification, postpone the proposed verification visit for a period not exceeding 60 days from the date of such receipt, or for such longer period as the Parties may agree.

7. A Party shall not deny preferential tariff treatment to a good based only on the postponement of a verification visit under paragraphs 5 and 6.

8. Each Party shall permit an exporter or a producer of the good that is the subject of a verification visit by the other Party, to designate one or two observers to be present during the visit, provided that:

- (a) the observers do not participate in a manner other than as observers; and
- (b) the failure of the exporter or producer to designate observers shall not result in the postponement of the visit.

9. A Party shall, through its customs administration, when conducting a verification of origin involving a value test, *de minimis* calculation or any other provision in Chapter Three (Rules of Origin), apply those provisions in compliance with the Customs Valuation Agreement, as applicable in the territory of the Party from which the good was exported.

- (d) 提议的验证访问的对象和范围，包括具体提及作为验证对象的货物；
- (e) 执行验证访问的官员的姓名和职务；以及 (f) 验证访问的法律授权。

4. 如果出口商或生产商在收到第2段规定的通知后30天内未给予书面同意进行拟议的验证访问，则通知方的海关当局可以拒绝对该拟议访问的货物给予优惠关税待遇。

5. 每一方应规定，在收到第2段规定的通知后，出口商或生产商在收到通知后15天内，可以有一次机会请求将拟议的验证访问延期，延期期限不超过60天，由进行验证的一方进行。

6. 每一方应规定，在其海关当局收到第2段规定的通知后，海关当局在收到通知后15天内，可以自收到通知之日起不超过60天延期拟议的验证访问，或延期任何较长的期限，该期限由缔约方同意。

7. 一方不得仅基于第5段和第6段规定的验证访问延期，拒绝对货物给予优惠关税待遇。

8. 每一方应当允许出口商或该货物为另一方进行验证访问的生产商，指定一名或两名观察员在访问期间到场，但前提是：

- (a) 观察员仅以观察员的身份参与；并且 (b) 出口商或生产商未指定观察员不应导致访问延期。

9. 一方应当通过其海关当局，在开展涉及价值测试、微不足道计算或第三章（原产地规则）中任何其他规定的原产地验证时，根据海关估价协定在相关一方出口货物的领土内适用的规定进行操作。

10. The Party conducting the verification shall provide the exporter or producer of the good that is the subject of the verification with a written determination of whether the good qualifies as an originating good, including findings of fact and the legal basis for the determination.

11. If verifications by a Party indicate a pattern of conduct by an exporter or a producer of false or unsupported representations that a good imported into its territory qualifies as an originating good, the Party may withhold preferential tariff treatment to identical goods exported or produced by that person until that person establishes compliance with Chapter Three (Rules of Origin), in accordance with that Party’s domestic law.

Article 4.7: Denial of Preferential Tariff Treatment

Except as provided in this Chapter, the importing Party may deny a claim for preferential tariff treatment or recover unpaid customs duties in accordance with its domestic law, if the good does not meet the requirements of Chapter Three (Rules of Origin), or if the importer, exporter, or producer fails to comply with any of the relevant requirements of this Chapter.

Article 4.8: Confidentiality

1. Each Party shall maintain, in accordance with its domestic law, the confidentiality of the information collected under this Chapter and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information. If the Party receiving the information is required by its domestic law to disclose information, that Party shall notify the Party or person who provided that information.

2. The confidential information collected under this Chapter shall not be used for purposes other than the administration and enforcement of determinations of origin, and of customs matters, except with the permission of the person or Party that provided the confidential information.

10. 进行验证的一方应当向原产地验证所涉及的货物的出口商或生产商提供书面的认定，说明该货物是否合格为原产货物，包括事实认定和法律依据。

11. 如果一方的核实表明出口商或生产商的虚假或不支持的陈述行为模式表明其领土内进口的货物符合原产货物标准，该方可以暂停对该人出口或生产的相同货物给予优惠关税待遇，直到该人根据该方的国内法证明符合第三章（原产地规则）。

第4.7条：优惠关税待遇的拒绝

除本章规定外，如果货物不符合第三章（原产地规则）的要求，或者进口商、出口商或生产商未能遵守本章的任何相关要求，进口方可以根据其国内法拒绝优惠关税待遇的索赔或追缴未付关税。

第4.8条：保密

1. 每一方应根据其国内法维护本章收集的信息的保密性，并保护该信息免受披露，以免损害提供信息者的竞争地位。如果接收信息的该方根据其国内法被要求披露信息，该方应通知提供该信息的该方或个人。

2. 根据本章收集的机密信息不得用于原产地裁定以及海关事务的管理和执行之外的目的，除非获得提供该机密信息的人或一方的许可。

3. Notwithstanding paragraph 2, information that is obtained may be used in an administrative, judicial, or quasi-judicial proceedings instituted for failure to comply with customs related laws and regulations implementing Chapter Three (Rules of Origin) and this Chapter. The person or Party that provided the information will be notified in advance of such use.

Article 4.9: Penalties

- 1. Each Party shall adopt or maintain measures imposing criminal, civil, or administrative penalties for violations of its laws and regulations relating to this Chapter.
- 2. Articles 4.2.2, 4.4.3, and 4.6.7 are not to be construed to prevent a Party from applying measures that are warranted by the circumstances in accordance with its domestic law.

Section C – Advance Rulings

Article 4.10: Advance Rulings

- 1. Each Party shall, through its customs administration, provide for the expeditious issuance of written advance rulings, prior to the importation of a good into its territory, to an importer in its territory or an exporter or a producer in the territory of the other Party on the basis of the facts and circumstances presented by that importer, exporter, or producer of the good, concerning:
 - (a) whether materials imported from a non-party used in the production of a good undergo an applicable change in tariff classification set out in Annex 3-A (Product Specific Rules) as a result of production occurring entirely in the territory of one or both of the Parties;
 - (b) whether a good satisfies a value test, based on either the transaction value or ex-works price or the net cost of the good, as set out in Chapter Three (Rules of Origin);

3. 尽管有第2段的规定，但获取的信息可在因未遵守实施第三章（原产地规则）和本章的海关相关法律法规而提起的行政、司法或准司法程序中使用。提供该信息的人或一方将提前获知此类使用。

第4.9条：处罚

- 1. 每一方应采取或维持对其与本章相关的法律和法规的违反行为施以刑事、民事或行政处罚的措施。
- 2. 第4.2.2条、第4.4.3条和第4.6.7条不得被解释为阻止一方根据其国内法采取由情况证明是合理的措施。

C部分 – 预先裁定

第4.10条：预先裁定

- 1. 每一方应通过其海关当局，在货物进口到其领土之前，为在其领土内的进口商或另一方领土内的出口商或生产商提供基于该进口商、出口商或生产商就货物所提出的有关事实和情况而制定的书面预先裁定，以便迅速签发。
 - (a) 是否从非缔约方进口的材料在生产货物过程中，由于生产完全发生在缔约方一方或双方的领土内，导致关税分类发生附件3-A（产品特定规则）中规定适用的变更；
 - (b) 是否货物满足价值测试，基于交易价值或离岸价格或货物的净成本，如第三章（原产地规则）中所述；

- (c) for the purpose of determining whether a good satisfies a value test under Chapter Three (Rules of Origin), the appropriate basis for value to be applied by an exporter or a producer in the territory of the other Party, in accordance with the principles of the Customs Valuation Agreement, for calculating the transaction value or ex-works price of the good or of the materials used in the production of the good;
- (d) whether a good qualifies as an originating good under Chapter Three (Rules of Origin);
- (e) whether a good that re-enters its territory after the good has been exported from its territory to the territory of the other Party for repair or alteration qualifies for duty-free treatment in accordance with Article 2.6 (Goods Re-Entered after Repair or Alteration);
- (f) tariff classification, applicable rate of customs duty, or any tax applicable on importation; or
- (g) other matters as agreed by the Parties.

2. Each Party shall adopt or maintain procedures for the issuance of advance rulings, including a detailed description of the information reasonably required to process an application for a ruling.

3. Each Party shall provide that its customs administration:

- (a) during the course of an evaluation of an application for an advance ruling, may request supplemental information from the person requesting the ruling;
- (b) after it has obtained all necessary information from the person requesting an advance ruling, shall issue the ruling within the amount of time specified in the Uniform Regulations; and
- (c) if the advance ruling is unfavourable to the person requesting it, shall provide that person with a full explanation of the reasons for the ruling.

(c) 为了确定货物是否满足第三章（原产地规则）下的价值测试，出口商或生产商在另一方领土上应根据海关估价协定的原则，应用适当的计价基础，以计算货物的交易价值或离岸价格，或用于生产货物的材料；(d) 是否货物符合第三章（原产地规则）下的原产货物；(e) 在货物从其领土出口到另一方领土进行修理或改装后重新进入其领土的情况下，是否货物根据第2.6条（修理或改装后重新进入的货物）符合免税待遇；(f) 关税分类、适用的关税税率或进口时适用的任何税；或(g) 各方同意的其他事项。

2. 每一方应当采用或维持预先裁决的签发程序，包括对处理裁决申请所需合理信息的详细说明。

3. 每一方应当规定其海关当局：

(a) 在对预先裁定申请进行评估的过程中，可以要求提出裁定申请的人提供补充信息；(b) 在从提出预先裁定申请的人那里获得所有必要信息后，应在统一规则中规定的期限内发出裁定；以及(c) 如果预先裁定对提出裁定申请的人不利，应向该人提供裁定理由的完整解释。

4. Each Party may provide that the customs administration may decline or postpone the issuance of the advance ruling, if an application for an advance ruling involves an issue that is the subject of:

- (a) a verification of origin;
- (b) a review by, or appeal to, the customs administration; or
- (c) in accordance with its domestic law, a judicial or quasi-judicial review in its territory.

5. Subject to paragraph 7, each Party shall apply an advance ruling to importations into its territory of the good for which the ruling was requested, beginning on the date of its issuance or a later date as may be specified in the ruling.

6. Each Party shall provide consistent treatment with respect to the application for advance rulings provided that the facts and circumstances are identical in all material respects.

7. The issuing Party may modify or revoke an advance ruling:

- (a) if the ruling is based on an error:
 - (i) of fact;
 - (ii) in the tariff classification of a good or a material that is the subject of the ruling;
 - (iii) in the application of a value test under Chapter Three (Rules of Origin); or
 - (iv) in the application of the rules for determining whether a good that re-enters its territory after the good has been exported from its territory to the territory of the other Party for repair or alteration qualifies for duty-free treatment under Article 2.6 (Goods Re-Entered after Repair or Alteration);

4. 每一方可以提供，如果预先裁定申请涉及以下事项，海关当局可以拒绝或推迟发出预先裁定：

- (a) 原产地验证；(b) 对海关当局的审查或申诉；或(c) 根据其国内法，在其领土内进行的司法或准司法审查。

5. 除第7段规定外，每一方应根据请求预先裁定该货物进口到其领土的情况，自其签发之日起或裁定中指定的较晚日期开始适用该预先裁定。

6. 每一方在申请预先裁定方面应提供一致待遇，前提是事实和情况在实质上完全相同。

7. 签发方可以修改或撤销预先裁定：

- (a) 如果裁决基于以下错误：(i) 事实错误；(ii) 裁决所涉及的货物或材料的关税分类错误；(iii) 应用第三章（原产地规则）下的价值测试错误；或 (iv) 应用规则，以确定在货物从其领土出口到另一方领土进行修理或改装后重新进入其领土的货物是否根据第2.6条（修理或改装后重新进入的货物）符合免税待遇；

- (b) if the ruling is not in accordance with an interpretation agreed by the Parties regarding Chapter Two (National Treatment and Market Access for Goods) or Chapter Three (Rules of Origin);
- (c) if there is a change in the material facts or circumstances on which the ruling is based;
- (d) to conform with a modification of Chapter Two (National Treatment and Market Access for Goods), Chapter Three (Rules of Origin), this Chapter or the Uniform Regulations; or
- (e) to conform with a judicial decision or a change in its domestic law.

8. Each Party shall provide that a modification or revocation of an advance ruling shall be effective on the date on which the modification or revocation is issued, or on a later date as may be specified in the ruling, and shall not be applied to importations of a good that have occurred prior to that date, unless the person to which the advance ruling was issued has not acted in accordance with its terms and conditions.

9. Notwithstanding paragraph 8, the issuing Party shall postpone the effective date of the modification or revocation for a period not exceeding 90 days if the person to which the advance ruling was issued demonstrates that it has relied in good faith on that ruling to its detriment.

10. Each Party shall provide that, if its customs administration examines the value test of a good for which it has issued an advance ruling, the customs administration shall evaluate whether:

- (a) the exporter or producer has complied with the terms and conditions of the advance ruling;
- (b) the exporter's or producer's operations are consistent with the material facts and circumstances on which the advance ruling is based; and
- (c) the supporting data and computations used in applying the basis or method for calculating value or allocating cost were correct in all material respects.

(b) 如果裁决不符合缔约方就第二章（国民待遇和市场准入（商品））或第三章（原产地规则）达成的解释；(c) 如果裁决所依据的实质性事实或情况发生变化；(d) 为了与第二章（国民待遇和市场准入（商品））、第三章（原产地规则）、本章或统一规则（Uniform Regulations）的修改相符；或 (e) 为了与一项司法判决或其国内法的变更相符。

8. 每一方应当规定，预先裁定的修改或撤销应当自修改或撤销之日起生效，或者按照裁定中指定的更晚日期生效，并且不应用于在该日期之前发生的货物的进口，除非收到预先裁定的人未按照其条款和条件行事。

9. 不论第8段的规定如何，如果收到预先裁定的人证明其已善意依赖该裁定而蒙受损害，签发方应当将修改或撤销的生效日期推迟不超过90天。

10. 每一方应当规定，如果其海关当局对其已签发的预先裁定所涉及的货物的价值测试进行审查，海关当局应当评估是否：

(a) 出口商或生产商已遵守预先裁定的条款和条件；(b) 出口商或生产商的运营与预先裁定所依据的实质性事实和情况一致；以及(c) 在应用计算价值或分配成本的基础或方法时使用的支持数据和计算在所有实质性方面均正确。

11. Each Party shall provide that, if its customs administration determines that a requirement in paragraph 10 has not been satisfied, the Party may modify or revoke the advance ruling if the circumstances warrant.

12. Each Party shall provide that:

- (a) if the person to which an advance ruling was issued demonstrates that it used reasonable care and acted in good faith in presenting the facts and circumstances on which the ruling was based; and
- (b) the customs administration of a Party determines that the ruling was based on incorrect information,

the person to which the ruling was issued shall not be subject to penalties.

13. Each Party shall provide that if it issues an advance ruling to a person that has misrepresented or omitted material facts or circumstances on which the ruling is based, or has failed to act in accordance with the terms and conditions of the ruling, that Party may apply measures that are warranted by the circumstances, in accordance with its domestic law.

14. Each Party shall provide that an advance ruling remains in effect and will be honoured if there is no change in the material facts or circumstances on which it is based, in accordance with its domestic law.

**Section D – Review and Appeal of Determinations of Origin
and Advance Rulings**

Article 4.11: Review and Appeal

1. Each Party shall grant substantially the same rights of review and appeal of determinations of origin and advance rulings by its customs administration, as it provides to importers in its territory, to a person:

- (a) that completes and signs a Certificate of Origin for a good that has been the subject of a determination of origin; or

11. 每一方应确保，如果其海关当局确定第10段的要求未得到满足，且情况属实，该方可以修改或撤销预先裁定。

12. 每一方应当规定：

- (a) 如果收到预先裁定的人证明其已采取合理谨慎措施并在提出裁定所依据的事实和情况时具有善意；以及 (b) 一方的海关当局认定裁定基于错误信息，则收到裁定的人不应受到处罚。

13. 每一方应当规定：如果其向一方发出预先裁定，而该方歪曲或遗漏了裁定所依据的实质性事实或情况，或者未能按照裁定的条款和条件行事，则该方可以根据其国内法采取由情况证明是合理的措施。

14. 每一方应当规定：根据其国内法，如果预先裁定所依据的实质性事实或情况没有变化，则该预先裁定应保持有效并被遵守。

D部分 – 原产地裁定和预先裁定的审查和申诉

第4.11条：审查和上诉

1. 每一方应当通过其海关当局，向在其领土内的个人授予与向进口商提供的原产地裁定和预先裁定的审查和上诉权利基本相同的权利：

- (a) 为已进行原产地认定的货物完成并签署原产地证书；或

(b) that has received an advance ruling pursuant to Article 4.10.

2. Further to Articles 19.3 (Administrative Proceedings) and 19.4 (Review and Appeal) , each Party shall provide that the rights of review and appeal referred to in paragraph 1 include access to:

- (a) at least one level of administrative review independent of the official or office responsible for the determination under review; and
- (b) in accordance with its domestic law, judicial or quasi-judicial review of the determination or decision taken at the final level of administrative review.

Section E – Uniform Regulations

Article 4.12: Uniform Regulations

- 1. The Parties shall establish and implement, through their respective laws, regulations, or administrative policies, by the date of entry into force of this Agreement, Uniform Regulations regarding the interpretation, application, and administration of this Chapter.
- 2. Each Party shall implement any modification of or addition to the Uniform Regulations within an amount of time as agreed by the Parties.

Section F – Cooperation

Article 4.13: Cooperation

- 1. Each Party shall, in an official language(s), of one of the Parties, notify the other Party of the following determinations, measures, and rulings, including, to the extent practicable, those that are prospective in application:
 - (a) a determination of origin issued as the result of a verification conducted pursuant to Article 4.6;

(b) 根据 第4.10条 收到预先裁定。

2. 根据第19.3条（行政程序）和第19.4条（审查和上诉），每一方应当规定，第1段所述的审查和上诉权利包括：

- (a) 至少一个独立于负责审查认定的官方或机构的行政审查层级；以及
- (b) 根据其国内法，对行政审查最终层级的认定或决定进行司法或准司法审查。

第E部分 – 统一规则

第4.12条：统一规则

- 1. 缔约方应当通过其各自的法律、法规或行政政策，在本协议生效之日起建立和实施与本章节的解释、适用和管理相关的统一规则。
- 2. 每一方应当在缔约方同意的时间内实施对统一规则的任何修改或补充。

第F部分 – 合作

第4.13条：合作

- 1. 每一方应以缔约方的一种官方语言，通知另一方以下裁决、措施和判决，包括，在切实可行的情况下，那些具有前瞻性应用的规定：
 - (a) 一份原产地认定，作为根据第4.6条进行的核实的结果而签发；

- (b) a determination of origin that the Party is aware is contrary to a ruling issued by the customs administration of the other Party with respect to the tariff classification or value of a good, or of materials used in the production of a good, or the reasonable allocation of costs where calculating the net cost of a good that is the subject of a determination of origin;
- (c) a measure establishing or significantly modifying an administrative policy that is likely to affect future determinations of origin; and
- (d) an advance ruling, or a ruling modifying or revoking an advance ruling, pursuant to Article 4.10.

2. The Parties recognise that technical cooperation between the Parties is fundamental to facilitating compliance with the obligations set forth in this Agreement and for reaching a greater degree of trade facilitation.

3. The Parties, through their customs administrations, agree to develop a technical cooperation program under such mutually agreed terms as to the scope, timing, and cost of cooperative measures in customs-related areas.

4. The Parties shall cooperate:

- (a) in the enforcement of their respective customs-related laws or regulations implementing this Agreement, and under any customs mutual assistance agreement or other customs-related agreement to which they are party;
- (b) to the extent practicable and for the purposes of facilitating the flow of trade between them, in customs-related matters such as the collection and exchange of statistics regarding the importation and exportation of goods, the harmonisation of documentation used in trade, the standardisation of data elements, the acceptance of an international data syntax, and the exchange of information;
- (c) to the extent practicable, the harmonisation of customs laboratories methods and exchange of information and personnel between the customs laboratories;

(b) 一份原产地认定，该认定的一方知晓其与海关当局针对货物的关税分类或价值，或货物生产中使用的材料，或计算原产地认定所涉及的货物的净成本时成本的合理分配而发布的裁定相悖； (c) 一项建立或显著修改行政政策的措施，该措施可能影响未来的原产地认定；以及 (d) 根据第4.10条进行的预先裁定，或修改或撤销预先裁定的裁定。

2. 缔约方认识到，缔约方之间的技术合作是促进合规本协定规定的义务以及实现更高程度贸易便利化的基础。

3. 缔约方通过其海关当局，同意在海关相关领域，根据双方商定的合作措施的范围、时间和成本等条款，制定技术合作计划。

4. 缔约方应合作：

(a) 在执行其各自实施本协定项下的海关相关法律法规方面，并在任何海关互助协定或其他海关相关协定项下； (b) 在实际可行范围内，为促进其之间的贸易流动，在海关相关事项方面，例如关于货物进出口的统计数据的收集和交换、贸易中使用的文件的 harmonisation、数据元素的标准化、接受国际数据句法以及信息交换； (c) 在实际可行范围内，海关实验室方法的 harmonisation 以及海关实验室之间信息和人员的交换；

- (d) to the extent practicable, in jointly organising training programs on customs-related issues, such as simulated audit environment exercises, for the officials and users who participate directly in customs procedures;
- (e) in the development of effective mechanisms for communicating with the trade and business communities;
- (f) to the extent practicable, in developing verification standards and a framework to ensure that both Parties act consistently in determining that goods imported into their territories meet the rules of origin set out in Chapter Three (Rules of Origin);
- (g) to the extent practicable, in the exchange of information to assist each other in the tariff classification, valuation, and determination of origin of imported and exported goods, for preferential tariff treatment and country of origin marking purposes; and
- (h) to the extent practicable, in such international fora as the World Customs Organization (hereinafter referred to as the “WCO”) and the Asia-Pacific Economic Cooperation (hereinafter referred to as “APEC”), to achieve mutually recognised goals such as those set out in the WCO *SAFE Framework of Standards to Secure and Facilitate Global Trade* and APEC Model Measures for Trade Facilitation in RTAs/FTAs.

Article 4.14: Rules of Origin and Customs Committee

- 1. The Parties hereby establish a Rules of Origin and Customs Committee, composed of representatives of each Party, to consider any matter arising under this Chapter and Chapter Three (Rules of Origin).
- 2. The Committee shall meet at the request of either Party.
- 3. The operations of the Committee will include:
 - (a) reviewing, at the request of either Party, proposed modifications of, or additions to, Chapter Three (Rules of Origin), this Chapter or the Uniform Regulations;

(d) 在实际可行范围内，联合组织关于海关相关问题的培训计划，例如模拟审计环境练习，为直接参与海关程序的人员和用户； (e) 在开发与贸易和商业界有效沟通的机制方面； (f) 在实际可行范围内，在制定验证标准和一个框架方面，以确保双方在确定输入其领土的货物符合第三章（原产地规则）中规定的原产地规则时采取一致行动；

(g) 尽可能地，在交换信息以协助对方对进口和出口货物进行关税分类、估价和原产地认定，以实现优惠关税待遇和原产地标记的目的；以及

(h) 尽可能地，在国际场合如世界海关组织（以下简称“WCO”）和亚太经合组织（以下简称“APEC”），为实现相互认可的如世界海关组织全球贸易安全便利化标准框架和亚太经合组织自由贸易协定/区域贸易协定贸易便利化模式措施等目标。

第四章：原产地规则和海关委员会

- 1. 缔约方 hereby 设立原产地规则和海关委员会，由每一方的代表组成，以审议本章和第三章（原产地规则）下出现的任何事项。
- 2. 委员会应根据任何一方的请求召开会议。
- 3. 委员会的运作将包括：
 - (a) 应任何一方的要求，审查第三章（原产地规则）、本章或统一规则的拟议修改或补充；

- (b) preparing, in a timely manner, amendments to the Harmonized System with a view to reflecting these amendments in Annex 3-A (Product Specific Rules);
- (c) reviewing the amendments to the Harmonized System to ensure that each Party’s obligations under this Agreement are not altered, and consulting to resolve conflicts between:
 - (i) amendments to the Harmonized System and Annex 2-D (Tariff Elimination); or
 - (ii) Annex 2-D (Tariff Elimination) and national nomenclature;
- (d) consulting on and endeavouring to resolve a difference that may arise among the Parties on matters related to the classification and valuation of goods under the Harmonized System;
- (e) notifying the Commission of any agreed modification of, or addition to, Chapter Three (Rules of Origin), this Chapter or the Uniform Regulations under subparagraphs (a) and (b); and
- (f) endeavouring to agree on:
 - (i) the uniform interpretation, application, and administration of Chapter Three (Rules of Origin), this Chapter and the Uniform Regulations;
 - (ii) modification of, or addition to, Chapter Three (Rules of Origin), this Chapter and the Uniform Regulations;
 - (iii) any other matter referred to it by a Party; and
 - (iv) any other customs-related matter arising under this Agreement.

(b) 及时准备协调制度的修正案，以便反映这些修正案在附件3-A（产品特定规则）中的内容；

(c) 审查协调制度的修订，以确保本协议每一方的义务不受影响，并协商解决以下冲突：(i) 协调制度的修订与附件2-D（关税消除）；或 (ii) 附件2-D（关税消除）与国家税则；(d) 协商并努力解决各方在协调制度下关于货物的分类和估价方面可能产生的分歧；(e) 通知委员会关于第三章（原产地规则）、本章或根据子句（a）和（b）下的统一规则的任何已达成修改或补充；以及 (f) 努力就以下事项达成一致：

- (i) 对第三章（原产地规则）、本章和统一规则进行统一的解释、适用和管理；
- (ii) 对第三章（原产地规则）、本章和统一规则进行修改或补充；
- (iii) 任何一方提请其处理的任何其他事项；以及
- (iv) 根据本协议产生的任何其他海关相关事项。

Section G – Trade Facilitation

Article 4.15: Objectives and Principles

1. With the objectives of facilitating trade under this Agreement and of cooperating in pursuing trade facilitation initiatives on a multilateral basis, each Party agrees to administer their import and export processes for goods traded under this Agreement on the basis that:
- (a) procedures be efficient in order to reduce costs for importers and exporters and simplified where appropriate in order to achieve such efficiencies;
 - (b) procedures be based on international trade instruments or international standards agreed upon by the Parties;
 - (c) entry procedures be transparent in order to ensure predictability for importers and exporters;
 - (d) measures to facilitate trade also support mechanisms to protect persons through effective enforcement of, and compliance with, national requirements;
 - (e) the personnel and procedures involved in those processes reflect high standards of integrity;
 - (f) the development of significant modifications to procedures of a Party include, in advance of implementation, consultations with the representatives of the trading community of that Party;
 - (g) procedures be based on risk assessment principles to focus compliance efforts on transactions that merit attention, thereby promoting effective use of resources and providing incentives for voluntary compliance with the obligations to importers and exporters; and
 - (h) the Parties encourage cooperation, technical assistance, and the exchange of information, including information on best practices, for the purpose of promoting the application of, and compliance with, the trade facilitation measures agreed upon under this Agreement.

Section G – 贸易便利化

第4.15条：目标与原则

1. 为了促进根据本协议进行的贸易，并在多边基础上合作推进贸易便利化倡议，每一方同意根据以下原则管理其根据本协议进行的货物的进出口流程：
- (a) 程序应高效，以降低进口商和出口商的成本，并在适当情况下简化以实现此类效率； (b) 程序应基于由缔约方同意的国际贸易工具或国际标准； (c) 入境程序应透明，以确保进口商和出口商的可预测性； (d) 促进贸易的措施还通过有效执行和遵守国家要求来支持保护个人的机制； (e) 参与这些过程的人员和程序体现了高标准诚信； (f) 对一方程序的重大修改的开发，在实施前包括与该方贸易界代表的磋商； (g) 程序应基于风险评估原则，以将合规工作集中于值得关注的交易，从而促进资源的有效利用，并为进口商和出口商自愿遵守其义务提供激励； 以及 (h) 缔约方鼓励合作、技术援助和信息交换，包括最佳实践信息，目的是促进在本协定下商定的贸易便利化措施的应用和遵守。

Article 4.16: Release of Goods

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade between the Parties.
2. Pursuant to paragraph 1, each Party shall ensure that its customs administration or other competent authority adopt or maintain procedures that:
- (a) provide for the release of unrestricted, uncontrolled, non-regulated, and non-prohibited goods within an amount of time no greater than that required to ensure compliance with its domestic law;
 - (b) provide, to the extent possible or if applicable, for advance electronic submission and processing of information before physical arrival of goods to enable the release of goods on arrival;
 - (c) allow goods, other than restricted, controlled, regulated, or prohibited goods, to be released at the first point of arrival, without temporary transfer to warehouses or other facilities; and
 - (d) in accordance with its domestic law, allow importers to withdraw goods from customs before all applicable customs duties, taxes, and fees have been paid.²
3. Each Party shall adopt or maintain procedures under which goods in need of emergency clearance may be released 24 hours a day, seven days a week, including holidays.
4. The Parties recognise that, for certain goods or under certain circumstances, such as goods subject to a quota or to health-related or public safety requirements, releasing the goods may require the submission of more extensive information, before, or at the time of arrival of the goods, to enable the authorities to examine the goods for release.

² Before releasing the goods, a Party may require an importer to provide sufficient guarantee in the form of a surety, a deposit, or some other appropriate instrument, covering the ultimate payment of the customs duties, taxes, and fees in connection with the importation of the goods.

第四章：货物放行

1. 每一方应采用或维持简化海关程序，以实现货物高效放行，从而促进双方之间的贸易。
2. 根据第1段，每一方应确保其海关当局或其他主管当局采用或维持的程序包括：
- (a) 规定无限制、无管制、非监管和非禁止的货物在不超过确保其国内法合规所需的时间内的放行；(b) 在货物实际抵达前，尽可能或适用的情况下，提供提前电子提交和处理信息，以使货物抵达时能够放行；(c) 允许除限制、管制、监管或禁止的货物以外的货物在首次抵达点放行，无需临时转运至仓库或其他设施；以及(d) 根据其国内法，允许进口商在所有适用的关税、税收和费用全部付清前从海关撤回货物。²
3. 每一方应采用或维持程序，根据该程序，需要紧急清关的货物可每天24小时、每周7天（包括节假日）放行。
4. 缔约方承认，对于某些货物或在某些情况下，例如属于配额管理的货物或符合与健康相关或公共安全要求条件的货物，在货物抵达前或抵达时，可能需要提交更广泛的信息，以便当局对货物进行放行检验。

² 在货物放行前，一方可要求进口商以保证人、押金或其他适当的工具形式提供充分担保，以覆盖与货物进口相关的海关关税、税收和费用的最终支付。

5. The Parties shall ensure that the requirements of their respective agencies related to the import and export of goods are coordinated to facilitate trade, regardless of whether these requirements are administered by an agency or on behalf of that agency by the customs administration. To further this objective, each Party shall take steps to harmonise the data requirements of its respective agencies with the objective of allowing importers and exporters to present all required data to one agency.

6. The Parties, through their customs administrations, shall establish means of consultation with their trade and business communities to promote greater cooperation and the exchange of electronic information.

Article 4.17: Automation

Each Party shall use information technology that expedites procedures for the release of goods and shall:

- (a) establish a means of providing for the electronic exchange of information between that Party’s customs administration and the trading community for the purpose of encouraging rapid release procedures;
- (b) endeavour to use international standards for such electronic exchange of information;
- (c) endeavour to develop compatible electronic systems between the Parties’ customs authorities, to facilitate government-to-government exchange of international trade data; and
- (d) endeavour to develop a set of common data elements and processes in accordance with WCO Customs Data Model, and related WCO recommendations and guidelines.

5. 缔约方应确保其各自机构关于进出口货物的要求相互协调，以促进贸易，无论这些要求是由机构直接管理还是由海关当局代表该机构管理。为实现此目标，每一方应采取措施，协调其各自机构的数据要求，以允许进口商和出口商向一个机构提交所有所需数据。

6. 缔约方应通过其海关当局，为其贸易和商业界建立咨询机制，以促进更大程度的合作和电子信息的交流。

Article 4.17: 自动化

每一方应使用加速货物放程序的信息技术，并应：

- (a) 建立一种为该方海关当局与贸易界之间进行电子信息交换提供手段的方式，以鼓励快速放程序；
- (b) 努力使用国际标准进行此类电子信息交换；
- (c) 努力在双方海关当局之间开发兼容的电子系统，以促进政府间交换国际贸易数据；以及
- (d) 努力根据WCO海关数据模型、相关的WCO建议和指南，开发一套通用数据元素和程序。

Article 4.18: Risk Management

The Parties shall facilitate and simplify the process and procedures for the release of low-risk goods, and shall improve controls on the release of high-risk goods. For these purposes, the Parties shall base their examination and release procedures and their post-entry verification procedures on risk assessment principles, rather than examining each and every shipment offered for entry in a comprehensive manner for compliance with all import requirements. This shall not preclude the Parties from conducting quality control and compliance reviews, which may require more extensive examinations.

Article 4.19: Express Shipments

Each Party shall adopt or maintain expedited customs procedures for express shipments while maintaining appropriate customs control and selection. These procedures shall:

- (a) provide a separate and expedited customs procedure for express shipment, and where applicable, use the *WCO Guidelines for the Immediate Release of Consignments by Customs*;
- (b) provide, to the extent possible or where applicable, for advance electronic submission and processing of information before physical arrival of express shipments to enable their release upon arrival;
- (c) to the extent possible, provide for clearance of certain goods with a minimum of documentation;
- (d) to the extent possible, provide for release of express shipments within an amount of time no greater than that required to ensure compliance within its domestic law;
- (e) apply without regard to weight; and
- (f) consistent with the Party’s legislation, provide simplified documentary requirements for the entry of low value goods as determined by that Party.

第四章：风险管理

缔约方应促进和简化低风险货物的放程序程和程序，并应加强对高风险货物放行的控制。为此， 缔约方应将其检查和放程序以及入境后验证程序基于风险评估原则，而不是以全面方式检查每一笔申报入境的货物是否符合所有进口要求。这不应排除缔约方进行质量控制和合规审查， 这可能需要更广泛的检查。

第四十九条：快运

每一方应当为快运采取或维持快速海关程序， 同时保持适当的海关控制和筛选。这些程序应当：

- (a) 为快运提供单独的快速海关程序，并在适用的情况下，使用海关快速放行货物的WCO指南； (b) 在适用的情况下， 尽可能地为快运货物的实际抵达前提供提前电子申报和处理信息， 以便其抵达时能够放行； (c) 在可能的情况下， 为特定货物的清关提供最少文件； (d) 在可能的情况下， 为快运货物的放行提供不超过其国内法为确保合规所需的时间的期限； (e) 不论重量如何均适用； 以及 (f) 与一方立法一致， 为该方确定的低价值货物的入境提供简化文件要求。

Article 4.20: Transparency

1. Each Party shall promptly publish or otherwise make available, including through electronic means, all its legislation, regulations, and notices of an administrative nature relating to its requirements for imported or exported goods, such as general agency requirements and entry procedures, hours of operation, and points of contacts for information enquiries.
2. This Article does not require a Party to publish, or otherwise make available, law enforcement procedures and internal operational guidelines including those related to conducting risk assessment.

Section H – Definitions

Article 4.21: Definitions

For the purposes of this Chapter:

- customs administration** means the authority that is responsible under the law of a Party for the administration and application of its customs laws and regulations;
- determination of origin** means a determination as to whether a good qualifies as an originating good in accordance with Chapter Three (Rules of Origin);
- exporter** means an exporter located in the territory of a Party and an exporter required under this Chapter to maintain records in the territory of that Party regarding exportations of a good;
- express shipments** means shipments falling under the *WCO Guidelines for the Immediate Release of Consignments by Customs*;
- identical goods** means goods that are the same in all respects, including physical characteristics, quality, and reputation, irrespective of minor differences in appearance that are not relevant to a determination of origin of those goods under Chapter Three (Rules of Origin);
- importer** means an importer located in the territory of a Party and an importer required under this Chapter to maintain records in the territory of that Party regarding importations of a good;

第4.20条：透明度

1. 每一方应迅速发布或以其他方式提供其所有立法、法规和行政通知，包括通过电子手段，这些立法、法规和通知与其进出口商品要求相关，例如一般代理要求和入境程序、营业时间以及信息查询联系点。
2. 本条不要求一方发布或以其他方式提供执法程序和内部运营指南，包括与进行风险评估相关的那些指南。

H部分 – 定义

第4.21条：定义

本章的目的在于：

- 海关当局是指根据一方法律负责其海关法律法规的行政和应用当局；
- 原产地认定是指根据第三章（原产地规则）确定货物是否合格为原产货物；
- 出口商是指位于一方领土的出口商，以及根据本章规定在该方领土内就货物出口保存记录的出口商；
- 快运是指属于海关快速放行货物的WCO指南的货物；
- 相同货物是指所有方面都相同的货物，包括物理特性、质量和声誉，而不论外观上的微小差异与根据第三章（原产地规则）认定这些货物的原产地无关；
- 进口商是指位于一方领土的进口商以及根据本章规定需要在该一方领土内保存关于货物进口记录的进口商；

indirect material has the same meaning as “indirect material” in Article 3.14 (Indirect Materials);

material means “material” as defined in Article 3.20 (Definitions);

net cost of a good means “net cost of a good” as defined in Article 3.20 (Definitions);

preferential tariff treatment means the duty rate applicable to an originating good;

producer means “producer” as defined in Article 3.20 (Definitions);

production means “production” as defined in Article 3.20 (Definitions);

transaction value or **ex-works price of the good** means “transaction value or ex-works price of the good” as defined in Article 3.20 (Definitions);

Uniform Regulations means “Uniform Regulations” established under Article 4.12; and

value means value of a good or material for the purposes of calculating customs duties or for the purposes of applying Chapter Three (Rules of Origin).

间接材料与第3.14条（间接材料）中的“间接材料”具有相同含义；

材料是指根据第3.20条（定义）中定义的“材料”；

商品净成本是指根据第3.20条（定义）中定义的“商品净成本”； 优惠关税待遇是指适用于原产货物的关税税率； 生产商是指根据第3.20条（定义）中定义的“生产商”； 生产是指根据第3.20条（定义）中定义的生产；

商品的交易价值或离岸价格是指根据第3.20条（定义）中定义的“商品的交易价值或离岸价格”；

统一规则是指根据第4.12条建立的“统一规则”； 价值是指为计算关税或为应用第三章（原产地规则）而计算的商品或材料的价值。